CHAPTER XXVII

CHECK OF STATION BALANCE SHEET

2701 Station Balance Sheet -The Station Balance Sheet, which are prepared separately for Coaching and Goods transactions in the form prescribed for the purpose by each railway Administration, are the 'personal accounts' of the Station Master. On the debit side of the account are shown the items of earnings, for the accounting of which he is responsible, classified under the various categories of traffic. On the credit side are shown the amounts remitted by the Station master to the Cashier, whether in "Cash" or "Vouchers", acknowledged by the latter and other special items by which the station master clears his liability. The balance represents the unrealized earnings at the close of the month, for the collection of which the Station Master is responsible, and this forms the first liability in the Balance Sheet of the following month.

2702 The check of the Station Balance Sheet in the Accounts Office mainly consists in bringing the figures of the various traffic earnings into accord with the corresponding figures in the connected Returns in which the transactions have been initially brought to account and which are checked independently in the manner indicated in the previous chapters. Traffic receipts which are accounted for directly in the Station Balance Sheets without having been included in subsidiary Returns such as miscellaneous receipts, are checked with the original Cash Transmit Notes of Miscellaneous Receipts (COM/C.11 Revised) received daily in the Accounts Office in support of the debit entries. The main headings of the Balance Sheets and the Account documents and Returns with which these are checked are given in the charts below.

CHART SHOWING HOW STATION BALANCE SHEETS ARE CHECKED WITH ACCOUNTS DOCUMENTS AND RETURNS

(A) Coaching Balance Sheet

DEBITS

	Items in Balance Sheet		Returns or Accounts document with which checked
1	Opening Balance	1	Closing balance of the Balance Sheet for the previous month
2	UTS- Monthly details of transactions in UTS Summary Statement (M-9)	2	Monthly details of transactions in UTS Summary Statement (M-9) including JTBS, YTSK
3	-Local Blank Paper Tickets, Special Tickets -Platform Tickets UTS -Excess in Booking	3	- Return of Local Blank Paper Tickets (Appendix VII/C-CM). -As per M-9 (to check PRS BPT statement)

4	Local Excess Fares	4	Local Excess Fare Return (COM/R.19 Revised).
5	Local luggage-	5	-Return of local luggage (COM/L.26 Revised). - Statement generated from PMS
6	Local animals and birds etc.	6	Return of Local animals and birds etc. (COM./L.24 Revised). - Statement generated from PMS
7	Local Government passengers, baggage, etc.	7	Return of Local Government passengers, baggage, etc. (COM/P.21 Revised) - Statement generated from PMS
8	Local parcels outwards 'paid'	8	Local outwards Paid parcels Cash Book (COM/C-4A). - Statement generated from PMS
09	Local motor-cards, carriages and boats, etc.outwards 'Paid'	09	Local outwards motor-cars, carriages and boats, etc. Summaries. - Statement generated from PMS
10	Local motor-cards, carriages and boats, etc. outwards 'To Pay'	10	Local motor-cards, carriages and boats, etc. summaries
11	Through passengers Ordinary – Printed tickets	11	Machine tabulation of total fares for Through traffic
12	Through Blank Paper tickets, Special Tickets	12	Return of Through Blank Paper tickets, Special Tickets(Appendix VII/C-CM). Statement generated from UTS
13	Through Excess fares	13	Through excess Fare Return (COM/R.19 Revised).
14	Through luggage	14	Return of Through animals and birds etc. (COM/L-29 Revised). - Statement generated from PMS
15	Through animals and birds, etc.	15	Return of Through animals and birds, etc.(COM/L.27 and 28 Revised). - Statement generated from PMS
16	Through Government passengers, baggage etc.	16	Return of Through Government passenger baggage, etc. (COM/P.22Revised). - Statement generated from PMS
17	Through parcels outwards 'Paid'	17	Through outwards Paid parcels Cash Book (COM/C.4B). - Statement generated from PMS
18	Through motor cars, carriages and boats etc Outward 'To-Pay"	18	Through parcels inwards "To-Pay" Summaries (COM/P.8 and 9 Revised).
19	Through motor-cars, carriages and boats etcOtward "To-Pay"	19	Through outwards motor-cars, carriages and boats, etc. Summaries.
20	Through motor-cars, carriages and boats etc inward 'To-pay'	20	Through inwards motor-cars, carriages and boats, etc. Summaries.

21	Left luggage, demurrage and wharfage	21	Left Luggage, demurrage and wharfage return (COM/D.16 Revised) Statement generated from PMS
22	Sundries	22	Returns of Sundry earnings with MR number Statement generated from UTS
23	Terminal Tax	23	Statement of Terminal Tax (COM/T.5 Revised).
24	Error sheets and Cash office Disallowances	24	Statement of Error Sheets accounted for/as total of Error Sheets as shown at the back of Balance Sheet. In online Balance Sheet Error Sheets are accounted for automatically on the debit side
25	MCT	25	Cash Transmit Notes of Miscellaneous Receipts (COM/C.11 Revised). Statement generated from UTS
26	Penalty for littering	26	Returns of littering charges
27	GST- UTS/PRS	27	As per M-9/PRS returns.
28	Refund of tickets issued against; i) Credit Card ii) POS iii) UPI iv) RTC	28	Statement generated from PRS/UTS Returns. In online BS refund of tickets is shown on credit side
29	Security Deposits, WRF deposit & other deposits	29	Statement generated from UTS
30	Account to adjust	30	Figure to be worked out by CBS section when total of individual debit is less or more than the total shown in the Balance Sheet or total of the individual credit is more than the total credit shown in the Balance Sheet.
31	PRS	31	Statement generated from PRS
32	Under charges on parcels, luggage, etc	32	Statement of undercharges detected by station on parcel and luggage etc. Statement generated from UTS
33	Lease charges on parcel traffic	33	Returns of lease charged collected. Statement generated from UTS

CREDITS

1	Cash	1	Cash Remittance Notes (COM/C.9 Revised) as consolidated in the Cash Register (A.2721) **or system generated Traffic Cash Check Sheet**
2	Vouchers	2	Original vouchers as consolidated in the Vouchers Register (Paragraph 2727).
3	Special Credit a. Overcharge Sheets b. **Re-booking** c. Credits authorized by the Accounts Office d. Refunds allowed at the time of delivery of Parcels. e. Freight, demurrage, wharfage or storage charges on consignments transferred to Lost Property Office. f. **Way-Bills twice accounted for** g .Special recoveries Refund of tickets issued against- Credit card. POS UPI	3	Special Credit:- a. Checked Overcharge Sheets (COM/0.7 Revised). b. **Inward' To-Pay Parcels Abstracts and Summaries.** c. Credit Advice Notes (A.2811). d. Checked lists of Refunds COM/R.12 Revised e Lost Property Office statement (Appendix XXII/A-CM). f .**Inwards 'To-pay abstracts and summaries in the case of inwards 'TO-Pay' traffic and**outwards 'Paid, parcels Cash Book in the case of outwards 'Paid'traffic g. Statement of recoveries 9 COM/R.II Revised
4	Closing balance	4	Outstanding lists (COM.6 Revised)

(a) Goods Balance Sheet

DEBITS

Items in Balance Sheet		**Returns or Accounts documents with which checked**
Opening Balance		Closing balance of Balance Sheet for the previous month.
Goods Local	Local Forwarded Paid, Local Undercharges, Coal Local Paid etc. and GST applicable.	Local goods/money coal Paid statement
Freight on RMC Local & Foreign Traffic	RMC Traffic booked in General purpose Rakes	RMC Paid statement in FOIS

Items in Balance Sheet		Returns or Accounts documents with which checked
Demurrage Local	Demurrage & GST	Returns of Demurrage charges (COM/D.14 Revised) along with GST Statement
Wharfage Charges	Wharfage Charges & GST	Returns of Wharfage charges (COM/W.6 Revised) along with GST Statement
Other Goods	Error Sheets / New Debits/ TIA Debit	List of Error Sheets with clear remarks like whether Objected/Admitted, reason for Objected and details of clearance in case of Admitted.
	Other Charges like Siding, shunting, Repositioning, POL, Stabling, Trippler, Pilot, Crane Hire, Re weighment, Engine detention charges, Load Adjustment Detention charge, Advance freight deposit etc. and GST applicable.	Detailed Statement.
	Wagon Registration Fee & Deposits	Statement of WRF deposit
Sundries Local	Sundry Items like WRF Forfeited, Lump sum Deposit, Excess paid, Diff. in Opening Balance, Excess Booking, Excess Vouchers etc.	Detailed Statement with remarks.
Outward Paid Foreign	Foreign Forward Paid, Coal Foreign Forward Paid, Ground Usage charges of Container and GST applicable	Foreign goods/money coal Paid statement.
Inward Memo Freight	Diverted Rakes	Memo freight on receipt of diverted Rakes
Premium Booking amount	Amount deposited by customers	Detailed statement of PBA amount downloaded from FOIS
Inward To Pay Foreign	Inward To Pay Foreign & GST	Converted MPA statement
Balance sheet transfer	Balance sheet debit	Inter station transfer debit
TOTAL		

(Remarks – The recommendations of the committee may be accepted)

CREDITS

Item Name		Returns or Accounts documents with which checked
Cash		Cash Remittance Notes as consolidated in the Cash Register
Bills		Statement of Summary of Vouchers included in Voucher Register and sent along with e-CR notes.
Other Vouchers	WRF Refund, Other Refund, PBArefund	Statement of PBA refunded/Adjusted.
Special Credits	Wharfage, Demurrage foregone, etc.	Original copy of Remission Order (RO)
	Staff Recoveries	Recovery Statement
	TIAs Credit	Copy of TA 16-F
	Other Credits like Balance Sheet transfer	Detailed Statement.

<table>
<tr><th colspan="2">Item Name</th><th>Returns or Accounts documents with which checked</th></tr>
<tr><td></td><td>Credit, Advance Freight Deposit Account, Lump sum WRF adjusted against Lump sum deposit and adjustment of PBA Account, Write offs, Accounts Office Credit, Inter station transfer credit etc.</td><td></td></tr>
<tr><td>Closing Balance</td><td>Freight, Demurrage, Wharfage, Admitted/Not Admitted Debit, Shunting charges etc.</td><td>Statement Outstanding list Following Format.
<table><tr><th>Particulars</th><th>Opening Balance</th><th>Accretion in current month</th><th>Clearance in Current Month</th><th>Closing Balance</th><th>Remarks/Details of Clearance</th></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table></td></tr>
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2703 Stations are required to send, monthly, to the Accounts Office, their Coaching and Goods Balance Sheets even though there has been no transaction during the month. If either of these Balance Sheets is not received from any station in time, an Approximate Balance Sheet should be prepared in the Accounts Office in the manner indicated in paragraph 2750.

2704 The Coaching and Goods Balance Sheets should, on receipt ,be examined to see that they are signed by the Station Master or Goods Supervisor and that all the enclosures necessary for their check have been correctly received.

2705 Opening Balance The station opening balance should be compared with the station closing balance shown in the Balance Sheet for the previous month. If there is any difference, it should be noted in the "List of Errors" (Columns 13 to 15 of the Balance Sheet) for investigation. A reference should be made to the station which will probably result in a corrected copy of either the previous or the current months Balance Sheet being received. The figures in respect of which any alteration is made in the corrected copy should be rechecked with the connected Returns. If the alteration involves corrections in the figures of Returns already received, the corrected copy of the Returns should be called for and checked before any adjustment is made**. In absence of satisfactory reply from station, necessary debit should be raised for reduction in Opening balance or 'account to adjust" head credit should be operated for any Over casting of Opening balance.**

2706 The checked closing balance for the previous month which consists of the station closing balance and the outstanding added by the Accounts Office up to the previous month should be brought forward and posted in the Balance Sheet on the debit side in the column provided for the purpose under the heading To be filled in by Accounts Office.

2707 Check of Local/Through Traffic Returns with Balance Sheet. —

The original station figures of fares and freight of the various Local/Through Traffic Returns should be compared with the corresponding figures in the Balance Sheet. If the amount of the Return is more than that accounted for in the Balance Sheet, the difference should be noted in the debit column of the "List of Errors" (Column 14) and debited to the station. If however, the amount in the Return is less than that of the Balance Sheet, it would imply that a part of the Return is missing. Such differences should be entered in the Register of Missing Returns maintained for the purpose and the part returns called for from the station for being subjected to necessary checks.

In the case of PRS and UTS transactions, the Balance sheet amount should be compared with the amount shown in relevant statements and clarification called for, from the station for any excess accountal in the Balance sheet. . In absence of satisfactory reply from station, necessary debit should be raised.

In the case of Local/Through Outwards Goods/Money Coal 'Paid' traffic, the total 'Paid' amount shown for the Forwarding Station in the Paid Statement **downloaded from system /FOIS** should be utilized to check the correctness of debit taken in the Balance Sheet under the head 'Goods/Money Coal Outwards Paid'. In case of difference between the two figures, **necessary clarification to be called from station** both in regard to 'Less in Paid Statement' and 'Excess in Paid statement' and suitable action taken to ensure that the Paid amount has been correctly accounted for by the station in the Balance Sheet.

2708 If a complete Return is not received from the station and the amount accounted for in the Balance Sheet is not susceptible of check, the amount should be similarly entered in the Register of Missing Returns to enable a watch being kept over the check of the Return, when received, with the Balance Sheet.

2709 The checked amount of the fares, and freight of the several local/Through Traffic Returns checked to the extent possible should be entered in the Balance Sheet on the debit side in the columns provided for the purpose under the heading "To be filled in by Accounts Office". The difference between the figures shown in the Balance Sheet and the figures of the checked relevant returns should be posted in the Debit or Credit Columns of the "List of Errors".

2710 Cash Transmit Notes of Miscellaneous Receipts. —

All miscellaneous cash receipts including remittances by Departmental Officers should be received by Stations
1). In case of issue of MR from UTS/PMS through issue of Money Receipt (MR) from UTS/PMS and amount to be accounted for under UTS, PMS subhead Cash Transmit Notes of Miscellaneous Receipts (MCT) (COM/C. 11 Revised).

2. Otherwise, through Cash Transmit Notes of Miscellaneous Receipts (COM/C. 11 Revised) in which full particulars of the receipts are given to admit of their being checked and credited to the proper heads of account. The Cash Transmit Notes of Miscellaneous Receipts will be received daily from the stations

along with the Cash Remittance Note (COM/C. 9 Revised) for the day on which the Miscellaneous cash has been collected at the station and when there is no such Cash, the word 'Nil' should be indicated in the space provided for thepurpose in the Cash Remittance Note. In the case of remittances by Departmental Officers, the foils of the Miscellaneous Receipts Transmit Notes will also accompany the Cash Remittance Note.

In the computerized environment, the **break-up of details of remittance are extracted through UTS data. Further, the details are sent by stations on monthly basis through Sundry returns along with original documents.**

Cash received under MCT head to be transferred to Division and not to be included in earning.

2711 The amount of each Cash Transmit Note of Miscellaneous Receipts should be compared with the corresponding amount as accounted for in the monthly statement submitted in this respect along with the Balance Sheet, difference, if any, being dealt with in the manner indicated in paragraph 2707. The total amount in this statement should then be checked with the debit on this account in the Balance Sheet.

2712 The Amount of each Cash Transmit Note of Miscellaneous Receipts should be credited to the proper head of account in accordance with the particulars given therein. Items creditable to expenditure heads should be adjusted through a Journal Entry of Transfers between Traffic and General Books, Form **A. 2712.**These forms should be prepared in carbon duplicate. One copy supported by the Cash Transmit Notes of Miscellaneous Receipts and the Miscellaneous Cash Transmit Note, if any, should be sent to the Booking Section of the Accounts Office for adjustment, the other being retained for record. Full Particulars of the receipts should be given in the Journal Entries to admit of their being credited to the appropriate expenditure head.

2713 In order to obviate the necessity of preparing the Journal Entries mentioned in the previous paragraph, the Accounts Officer may, at his discretion, employ a system under which the adjustment of receipts creditable to expenditure heads is effected through the Cash Book instead of through "Transfers". For this purpose, Cash Transmit Notes of Miscellaneous Receipts received from stations along with the Cash Remittance Notes should be examined daily. Those creditable to expenditure heads should be listed and their total shown separately in the Traffic Cash Check Sheets (A. 1943) to admit of their being posted in the General Cash Book to the credit of the appropriate expenditure head instead of Traffic Account.

2714 **Check of Special Debits**.-Special debits in Station Balance Sheets are generally in respect of (i)Error Sheets(A.2802),(ii) Disallowances by the Cashier,(iii)Collection on behalf of the station sand (iv)other miscellaneous items ,if, any.

2715 The special debits on account of Error Sheets and disallowances should be linked with the List of Errors and the Register of Error Sheets issued (A-2808). It should be seen that in respect of such Error Sheets, as have not been adjusted or admitted, adequate reasons have been given in the List of Outstanding.

2716 The collections on behalf of other stations should be checked with the credits taken by those stations.

2717 **Credits on account of "Cash".** Stations remit their daily collections either to the Railway Cash Office, **through E-Payment, RTGS/ NEFT modes** or Government Treasury or Bank. In either case, a Cash Remittance Note (COM./C. 9 Revised), in two foils or **system generated e-CR** is submitted by stations daily to the Cash Office.

2718 The procedure followed in the Cash Office for dealing with station remittances is given in Chapter XIX. As stated therein, the correct amount with which each station is credited, is entered in both the second and third foils of the Cash Remittance Note/ **system generated e-CR** and the third foil **or acknowledged amount,** signed by the Cashier and Cash Witness, is returned by the Cash Office to the station. It is on the authority of this acknowledgement that the stations take credit in their Balance Sheets, disallowances, if any, being either made good by them or shown as outstandings.

2719 The "second" foils of the Cash Remittance Notes will be sent daily by the Cash Office to the Traffic Accounts Office along with the **manual or system generated** Traffic Cash Check Sheet. The latter will show the total amount of Cash acknowledged to have been received from each station and the grand total of Cash received from all stations and remitted by the Cashier into the Treasury/Bank.

2720 It should be seen that a Cash Remittance Note has been received from each station, Out/City Booking Agency. Under e-CR Note Goods and Coaching CR to be prepared separately under all cases. In cases in which Goods Offices at certain stations are authorized to remit their collections separately, it should be seen that a separate Cash Remittance Note is received from each such office also. If the Cash Remittance Note of any station, Out/City Booking Agency or office is missing, the fact should be recorded in a manuscript register and advised to the Cash Office to enable it to send the original, if left behind, or to call for copy from the station concerned. The receipt of such missing Cash Remittance Notes should be watched.

2721 The 'cash' as acknowledged by the Cashier in the Cash Remittance Notes should be posted daily in a Cash Register in FormA-2721,the"Coaching"and"Goods"cash of each station being posted separately. For the sake of convenience, the Register may be kept in parts (one part for each week or such period as prescribed by each railway). The object of this Register is to provide figures, in totals, for the ready check of Balance Sheets.

FormA.2721

CASH REGISTER FOR THE MONTH OF…….

S.No.	Station	1st	2nd	And as on	Total
1	Coaching	Rs. P.	Rs. P.		
2	Goods				
	Total				

2722 The entries in the Cash Register for each days should be totaled and the total verified with the Traffic Cash Check Sheets. For this purpose, it will be found convenient to maintain the Cash Registers by sections off line corresponding to the sections in which the Traffic Cash Check Sheets are prepared.

2723 The postings of cash receipts in the Cash Register made from day to days should first be

summarized to arrive at the weekly/periodically and monthly totals.

2724 The cash acknowledged by the Cashier after the third of the month following that to which it relates should be posted on separate sheets and totaled separately to provide figures for 'Cash in Transit' for reconciliation of balances in the Traffic Books with those in the General Books. These figures should be included in the 'Cash' for the month to which it relates and not in which it is received in the Cash Office.

2725 The credit taken by stations under the head 'Cash' in the Balance Sheet should be checked with the monthly totals as shown in the Cash Register/ **Traffic Cash Check sheet**. If the figures agree, no further comparison need be made, it being assumed that the total cash for which credit has been taken by the stations has been received and remitted into the Treasury/Bank. If, however, the figures do not agree, a detailed comparison of the daily entries should be made till the difference is located, when the Cash Remittance Note of the date should be referred to. Excess credits taken by the stations in the Balance Sheet under the head 'Cash' should be acted in the 'List of Errors' as debits against the stations.

2726 Excess acknowledgements of 'cash' by the Cashier should be credited to Sundry Other Earnings on the debit side of the Balance Sheet. They will be refunded later, if claimed, provided the title of the claimant to the excess 'cash' is established.

2727 **Credits on account of 'Vouchers**". The Vouchers (Credit Notes, Warrants, Pay Orders, **Telegraph Messages to which postage stamps have been affixed, Messenger Hire Receipts,** etc.) will be received daily along with the Cash Remittance Note (COM./C. 9 Revised) and should, on receipt, be examined to see that they are in order and that the aggregate of all the 'Vouchers' (Coaching or Goods, as .the case may be) agrees with the corresponding amount shown in the 'Vouchers' column of the Cash Remittance Note. The vouchers should be sorted to separate each kind of vouchers, the Credit Notes and Warrants being further sorted into 'Local' and 'Through', and separately for each department. The vouchers should then be posted in a manuscript Voucher Register (A-2728). The object of this Register is to consolidate the amounts of each kind of vouchers for the check of Balance Sheets and also to facilitate the tally of Carriage Bills rendered in their connection to the departments concerned. The form of the register is left to the discretion of the Accounts Officer.

2728 The total amount for which credit is taken in the Balance Sheet under the head 'Vouchers' (including Pay Orders) should be verified with the total in the Voucher Register, differences, if any, being traced with the help of the Cash Remittance Notes and the vouchers concerned. Excess credits for 'Vouchers' should be dealt with in the same way as those for 'Cash' (Paragraph2725).Any excess voucher acknowledged by the Cashier, if not taken to account by the station concerned, should be placed to the debit as well as the credit of the station in the 'List of Errors' and a reference made to the station which will probably bring it to account in a subsequent month. The Balance Sheet checker should then see that both the debit and credit entries are cleared, the former against the amount billed for and the latter against the amount for which credit is taken.

2729 The credit for Warrants, and Credit Notes should be afforded in the Station Balance Sheets on the basis of their station figures, differences, if any, between the station and checked (billed for) figures being adjusted in the Traffic Book in the manner indicated in(paragraph3213).

2730 **Station Pay Orders**.-The appropriation of traffic receipts for departmental expenditure is

governed by the rules laid down in Paragraph 1904&1905. All Pay Orders received from stations should be checked with reference to these rules. It should also be seen that:

1) The Pay Order is signed by an officer authorized to sign it;

2) Where the sanction of the competent authority is necessary, the fact of the sanction having been obtained is recorded.

3) it is cashed within the available dates and at the station to which it is addressed.
4) it bears the dated acknowledgement to the payee, and in the case of payment made to a person other than the payee, the latter' s authority for payment to his agent is endorsed or attached to it;

5) receipt stamps, where necessary, are affixed;

6) the head of account chargeable is given; and

7) full particulars of the transaction giving rise to the issue of the Pay Order are recorded.

2731 In the case of Pay Orders involving refunds of fares or freight, it should be seen that an over charge sheet (COM./O. 7 Revised) duly certified by the Accounts Officer, where necessary (Paragraph 2403), is forth coming. This rule does not apply to pay orders issued by the Claims Officer on the authority of Lists of overcharges of Rs. 2000/-and above supplied by the Accounts Office(Paragraph 2401). In the latter case, it will be sufficient to link the pay orders with the lists (Local or Through, as the case may be), suitable remarks being given on the list to guard against refund being granted more than once.

2732 The amount of each Pay Order should be debited to the head of account chargeable.Those chargeable to expenditure heads should be adjusted through the Journal Entry of Transfers between Traffic and General Books(A-2712).

2733 When, due to insufficiency of funds or otherwise, a Pay Order chargeable to goods earnings is cashed from 'coaching' receipts or *vice versa* ,the amount thereof should be transferred from the 'coaching' to the 'goods' Balance Sheet or *vice versa* to admit of its being debited to the proper head of earnings. Such transfers should be carried out by operating upon the head 'cash'.

Alternatively such transfers may be carried out through a transfer Register in which will be recorded all such items, and their monthly total will be adjusted through Traffic Book.

2734 All Officers authorized to issue Pay Orders will send monthly to the Accounts Office, lists of Pay Orders issued **by** them. These lists should be used to verify the genuineness of the Pay Orders cashed from station earnings. In the case of Pay Orders issued by the Accounts Office itself, the counterfoils will serve the purpose.

2735 **Special Credits**.- The special credits taken by stations in the Balance Sheets fall under

two main categories, *viz.,* (i)those advised by the Accounts Office and (ii)those taken independently by stations. The former should be checked with the authority quoted in each case. The latter should be admitted or objected to according to the circumstances in each case. If disallowed, they should be entered in the debit column of the 'List of Errors to form part of the outstanding against stations and should be carried forward from month to month till the credit is admitted. The following paragraphs describe some of the more important items of special credits.

2736 Credits on Account of Certified Overcharge Sheets.-Errors in Way-Bills and Invoices, other than those representing under or overcharges in freight, are mainly rectified through Overcharge Sheets relating to station outstanding (COM./O. 7 Revised) which are certified either by the responsible Traffic Officer or by the station against whom the debit does not lie. Over charge Sheets pertaining to local/through traffic are checked in the manner indicated in paragraphs2407to2409.The credits should be allowed to the station on the basis of checked figures, by debiting the amount to the head of account chargeable as shown in the 'enfacement' on the Overcharge Sheet. Those chargeable to expenditure heads should be adjusted through the Journal Entry of Transfers between Traffic and, General Books(A-2712).

2737 Credits authorized by the Accounts Office- These should be checked with the original or system generated, as the case may be, Credit Advice Notes (A-2811) received/issued in support of the credit entries.

2738 Credits on account of short collections recovered at other stations.- When short collections are noticed, the Station Masters of booking stations advise the destination or other stations to recover the amount from the party concerned. If the recovery is effected, the station making the recovery accounts for the amount as a special debit in the Balance Sheet (Paragraph 2714), the booking station being informed to enable the necessary credit being taken. These credits should, if the recovery is effected at a home railway station, be linked with the special debit in the Balance Sheet of that station where a suitable remark should be given and credit allowed. If the collecting station happens to be a station on another railway, a debit for the amount due should be raised against that railway**.**

2739 Credits on account of refunds allowed at the time of delivery of goods or parcels are entered in the List of Refunds(COM/R.12Revised).The credit should be allowed only for the amount found correct, the balance, if any, being debited to the station concerned.

2740 Credits for freight on consignments transferred to the Lost Property Office.-Credits relating to parcels traffic should be verified with the Statement (Appendix XXII/A-CM)received monthly from the Lost Property Office. Credits relating to Goods traffic should be verified with the Machine Statement of Invoices bearing Code No. 6 and List of 'Paid-on' charges compiled in the Accounts Office. Suitable remarks should be given against the entries in the relevant Statements/Lists.

2741 Credits for Invoices/Way Bills twice accounted for -: Credits for Local/Through Parcels Way-Bills twice accounted for should be verified with the Outwards Paid Parcels Cash Book in the case of 'Paid' traffic in which the Way-Bills are said to have been twice accounted for, appropriate remarks being recorded in the relevant Returns.

For Goods Traffic

In the case of Local/Through invoices, credits for 'Paid' invoices should be verified with the Paid Statement **available in FOIS Section** and those for 'To- Pay' invoices with the Machine prepared Abstracts returned by the destination station, appropriate remarks being given against the relevant entry in the Paid Statement/Machine prepared Abstracts.

2742 Credits for Invoices issued in connection with consignments delivered short of destination.-When consignments are delivered short of destination, the Station Master of the booking station on being advised of the fact issues a fresh invoice to the correct destination (Paragraph 1863-CM). The station at which the outstanding is created clears the same by taking special credit in the Balance Sheet**.**

Sending certified overcharge sheet (COM/0.7Revised) to the Accounts Office in support of the special credit. Such overcharge sheets should be checked in accordance with the procedure prescribed in Paragraphs 2407 to 2409.Further, in the case of consignments booked 'To-Pay' there will be two accountals at the station delivering the consignment short of destination-one at the time of delivery and the other on receipt of the fresh invoice. The out standing thus created at the station will be cleared by taking special credit whichshouldbeadmittedintheAccountsOfficeafterverificationofthetwo accountals. In the case of parcels delivered short of destination, no special credit is taken by the stations as no fresh Way-Bill is required to be issued, the delivery of the parcel being effected on the Guards Way-Bills accompanying the consignments.

2743 Credits for undercharges deducted from Pay Bills.- These credits should be verified with the copies of Statements of Recoveries(COM/R.11Revised) showing the amount actually deducted from Pay Bills and credited to Traffic Account.

2744 Credits for charges due on consignments or Fodder.-These credits should be verified in accordance with the procedure laid down in Paragraph 2313 and linked with the amounts billed for against the State Government vide Paragraph 2314.

2745 Credit for Refund of journey Ticket- The credits can be of 2 types manual Refund and system Refund. The totals of Refund statement should tally with corresponding Credit in the Balance sheet.

Credit for Waival of Demurrage ,Wharfage, WRF Remission Order

In case of Refund of WRF and Remission order of waival of Demurrage and Wharfage if these are remitted in CR Note through Cash office on daily basis showing as voucher then separate Special Credit should not be taken for those in Balance sheet. Otherwise WRF Money Receipts and Remission Orders for Demurrage and Wharfage should be recorded in concerned return and submitted to Traffic Accounts office on Monthly basis in support of Special Credit taken in Balance sheet. The first methodology to be ideally followed keeping in view implementation of e-CR and e-Balance sheet.

2746 Closing Balance

The station closing balance should be checked with the outstandings detailed either in Part I on the

reverse of the Balance Sheet or in separate 'list of Outstandings' (COM/0.6), attached to the Balance Sheet.

Unadjusted items of Opening Balance along with unadjusted portion of disallowances and discrepancies noticed during the course of internal check of station Accounts of Current month shall constitute Station closing Balance.

Therefore, the closing balance amount should reflect sum of 1. Closing balance shown by the station,

2. Debits advised but not accounted by stations through Advice of Internal Check (AIC) minus credit advised through Credit advice.

2747 The figures posted on the debit and credit sides of the Balance Sheet including opening and closing balances under the heading "To be filled in by "Accounts Office", should be totaled and the total debits tallied with the total credits.

2748 Check of Lists of Outstandings (COM/0.6). The following procedure should be observed for the check of 'Lists of Outstandings'

1) The 'Lists of Outstandings' should contain details of all outstanding items except those pertaining to the month to which the Balance Sheets, relate.

2) The items included in the Lists should be checked in the Accounts Office by comparison with the previous month's Lists and with the record of current debits.

3) The totals of the Lists should be checked and compared with the closing balance of the Balance Sheets.

4) The statements showing items outstanding for six months and over should be sent to the Traffic authorities with a view to arrange for their early clearance.

5) All out standings should be either under admitted or disputed and miscellaneous such as saleable publications.

2749 It is necessary, with a view to prevent the accumulation of Outstandings, that the Lists should be carefully examined in the Accounts Office. Explanation should be forthcoming in the Lists, of the steps taken to clear old Outstandings. It should be seen that reference is given to the correspondence with the Divisional Commercial Manager) in connection therewith and, if it is considered that additional steps towards, clearance are necessary, the (Divisional Commercial Manager) and, if necessary, the (Chief Commercial Manager) should be addressed direct by the Accounts Officer. In connection with the examination of the items in the outstanding lists, it should be seen that Error Sheets, advices of short remittances, base coin memoranda, etc., are invariably taken to account immediately on receipt by the station of the Advice of Internal Check (A. 2754) irrespective of the fact whether relevant Error Sheet/C.R. Note has been received at the station or not and that, in the case of admitted debits which are not promptly made good, the names of the members of the station staff responsible for their clearance are noted, against the items, in order that steps may be taken to recover the amount from the Pay - Bills.

2750 **Approximate Balance Sheet.** When a Balance Sheet is not received from a station before the close of accounts for a month, an Approximate Balance Sheet should be prepared in the Accounts Office. The opening balance should be the closing balance of the Balance Sheet for the previous month. The figures of returns and other documents received in the Accounts Office should be posted on the debit side. The figures for 'Cash' and 'Vouchers' should be taken from the Cash and Voucher Registers maintained manually or in system (**A. 2722**and **2728**) and posted on the credit side. The totals of the debit and credit sides should then be cast and balanced any difference between the **two** being posted in the 'List of Errors' in the debit and credit column, as the case may be. On receipt of the original Balance

Sheet from the station, the entries therein should be compared with those in the Approximate Balance Sheet, the difference, if any, being adjusted in.

2751 Advice of Internal Check.- After the check of a Station Balance Sheet is completed an Advice of Internal Check should be prepared in Form A. 2751, separately for coaching and goods traffic, and sent to the station concerned. The Advice compares the closing balance, as shown by the stations, with that arrived at by the Accounts Office as a result of the check of the various account documents and Returns. The difference between the two balances should be supported by details working up to it.

FormA.2751

ADVICE OF INTERNAL CHECK RELATING TO THE COACHING/GOODSBALANCE SHEET

OF…….STATION FOR THE MONTH ENDED…….20…….

Particular	Dr. Rs.	P.	Cr. Rs.	P.
Balance at the end of the month as per Station Balance Sheet				
Balance at the end of the month as altered by the Accounts office Differences Vide……..				

***Here detail the Error Sheet, etc. previously advised, or give details working up to the difference.**

The ……..20

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For Financial Adviser and Chief Accounts Officer

2752 All debits raised by the Accounts Office or disallowance by the Cashier, as also other discrepancies noticed as also other discrepancies noticed in the accounts of the station, should be recorded in the Advice insufficient detail to enable the station to take action for the clearance. Items for the clearance of which the Accounts Officeis responsible should be grouped and shown as "Accounts to Adjust".

2753 Balance Sheets of Out/City Booking Agencies and Lost Property Office.- The procedure for the check of Balance Sheets of Out/City Booking Agencies and Lost Property Office is similar to that laid down in the previous paragraphs for the stations, except that admitted debits not paid in by the Out/City Booking Agents with in a reasonable time should be recovered from their dues. It should also be seen that the outstandings in the Balance Sheet at any one timed not exceed the security deposited by the Out/City Booking Agent for the purpose. If they do, the excess of the out standings over the security deposit should be recovered from the dues of the Out/City Booking Agent. If the increase in outstanding is of a permanent nature, the steps for the enhancement of the security should be taken.

2754 Change of Balance Sheet Checkers.-The clerks who check the Coaching and Goods Station Balance Sheets should be changed periodically. This applies particularly to those checking the Balance Sheets of Headquarters stations and of other stations having suburban connections with the Headquarters.