Chapter XXVIII
Account office debits and their clearance

2801 This chapter deals with debit raised by Accounts office as a result of internal check of traffic documents and returns rendered by the station.

2802 When a mistake involving apparent loss to Railway administration is noticed, the amount short collected, under charged or unaccounted for should, except in the case mentioned in paragraph-2803, be debited in full, to the station responsible, by means of an error sheet (form A.2802). The error sheet should be prepared in triplicate. One copy should be filed in the accounts office and two copies sent to the station against whom the debit has been raised. On Railways, where a separate Outstanding Branch of the commercial department is constituted (paragraph 2810), the error sheet should be prepared in quadruplicate, the 4th copy being sent to the Outstanding Branch.

In computerized environment the error sheet should be raised through FOIS/TAMS Error Sheet Module with all the details and reasons for errors (undercharges). After approval of officer concerned, for raising of Error Sheet by TAO, Error sheet amount with details of Error sheetviz. Error sheet No., Date, Amount, RR No. and date and reasons for Error Sheet will appear in the online balance sheet of the stations/siding and Station/Siding concerned will give online remarks against the error sheet as Admitted / Objected with details. In case of Admitted debit, Station/Siding will give recovery particulars and in case of objected debit it will give reason for objection quoting rule/ Authority in support of the same.

Error Sheet format as per FOIS (for Goods –Appendix I) /TAMS (for other than Goods -Appendix II).

Form A. 2802, Note (b) Transfer of debit outstanding against the staff transferred to stations on other Divisions/Railways to be followed as detailed in para 2725 of the Commercial Manual.

2803 Undercharges upto the limit prescribed by the Railway Board in individual items of Coaching and Goods (including Money Coal) earnings may not be debited against stations unless they present special features such as under charges arising from failure to recover minimum freight, fares, etc. Any tendency on the part of the station staff to take undue advantage of this concession should be prevented. For this purpose, all such undercharges should be entered in a Register which should be reviewed monthly by the Accounts Officer.

(2) Except in special circumstances and in case of errors detected by the Inspectors of Station Accounts and the Officials of the Audit Department, no debit will, ordinarily, be raised against stations more than six months after the month of accountal of transaction in station returns.

(3) If any document is not susceptible of check for want of any information from the station staff or traffic authorities and the required information has been called for within six months limit but the station staff or the Traffic authorities have failed to supply the information in time and if on receipt of the information, it is found that an undercharge exists in the transaction, such an undercharge will not be considered as time-barred even if period of six months from the month of accountal has elapsed. The undercharge so detected should be debited against the station with the approval of the Accounts Officer quoting reference to the

correspondence with the station staff/Traffic authorities on the Error Sheets.

(4) An undercharge coming to notice after the expiry of the time-limit referred to above for which debits could not be raised due to the negligence of the Accounts Office, should be recorded in a Register, which should be put up to the Accounts Officer every month. Such undercharges should be dropped without bringing the same to account, suitable action being taken against the staff at fault in the accounts Office.

2804 Full particulars of the transaction giving rise to the debit should be given in the Error Sheet, the reasons for the debit being clearly stated in the column provided for the purpose.

2805 With a view to avoiding issue of unnecessary Error Sheets against the stations, it should be ensured before the issue of an Error Sheet that the undercharge is correctly due and recoverable from the station.

2806 All Errors Sheets for undercharges in fares and freight for amounts above Rs. 100 and 10 percent of those above Rs.50 but not exceeding Rs.100 should be checked personally by an Accounts Officer, before they are issued to stations. If he has any doubt about the correctness of the charge, he should consult the officer of the Traffic/Commercial Department, who deals with such cases and the Error Sheet should only be issued if the latter agrees to its correctness. In the case of disagreement, the matter should be referred to the Heads or Deputy Heads of the Department for a final decision.

2807 The Error Sheets should be signed by the Section Officers (Accounts) or as may be directed by the Financial Adviser and Chief Accounts Officer.

For system generated Error Sheets, the validation is being done by the system/TAMS itself hence signatures are not required.

2808 Register of Error Sheets. - Error Sheets should before, issue, be entered in a Register (A-2808) and numbered with reference to their entry therein. One or more registers may be used for the purpose, but suitable code letters indicating the kind of traffic in connection with which the Error Sheets is issued as well as section concerned, should be prefixed before the number to distinguish one set of Error Sheets from the other. (Format attached as Appendix III)

Form A- 2808

Manually prepared Error Sheet*FormA-2808*

Register of Error Sheets issued against the Stations for the month----------20-----

S.No.	Name of station	No. of Error Sheet	Amount of under charge				Amount withdrawn		Reference to Case No.	Remarks
			Upto10	Above Rs. 10 but not exceeding Rs.50	Above Rs.50 but not exceeding Rs.100	Above Rs.100	Month	Amount		
1	*2*	*3*	*4*	*5*	*6*	*7*	*8*	*9*	*10*	*11*

Error Sheet format as per FOIS(for Goods-Annexure A)/TAMS (for other than Goods -Annexure B)

2809 Every debit raised by the Accounts Office against a station, whether arising from error in charging fares or freight or due to wrong accounting in the accounts documents and returns, is payable by the person through whose fault it has been incurred. On receipt of an Error Sheet at the station, the Station Master examines it and if the debit is admitted, the Station Master first take it account in his books and then fills in the name and designation of the official responsible on one of the foils of the Error Sheet (called the trefoil) stating also when the debit will be paid or whether it should be deducted from the pay bill of the person responsible. If the debit is objected to, the grounds of objection are fully and clearly stated on the trefoil. After this is done, the trefoil is returned by the Station Master to the Accounts Office, where a separate Outstanding Branch of the Commercial Department is instituted, to that Branch.
In the computerized environment, on receipt of an Error Sheet at the station, through Online Error sheet module, will get accounted for on the debit side of the Balance Sheet on hand. Station/ Siding supervisor will examine and give his remarks, in the system, against the error sheet as Admitted or Objected along with details. If admitted, Station / Siding supervisor shall fill in the details of the person responsible for the error, also stating the time line when the debit will be paid or whether it should be deducted from the pay bill.

2810 The function of the Outstanding Branch of the Commercial Department, where one exists, is to act as a liaison between the station staff and the Accounts Office. The Error Sheets (Paragraph 2802) will be scrutinized by this Branch. If a debit is to be withdrawn, the Account Office will be addressed on the subject. If, however, the debit holds good, the action necessary for the recovery of the debit from the pay bill of the staff responsible is initiated. Ordinarily, the full amount of the debit is recovered, but where there are extenuating circumstances, the whole or a part thereof is written off by a duly authorized Traffic Officer, the Accounts Office being advised.

2811 Credit Advice Note - The objection by the Station Mater to the debit, whether received direct from the station or through the Outstanding Branch, should be examined and if the debit is found to be incorrect, it should be withdrawn and a Credit Advice Note issued to the station in Form A-2811 to enable the station to take credit in the Balance Sheet. These advices should be issued only for such Error Sheets as have been taken to account by stations and are outstanding in station accounts, a suitable remark being given against the item in the Outstanding List (COM./O.6). Reference to the Credit Advice Note should also be given against the connected entry in the Register of Error Sheets (Paragraph 2808). If, however, the debit is found to be in order, the station or the Outstanding Branch, as the case may be, should be informed to enable the necessary recovery being made from the pay bill of the staff responsible. Form A.2811 CREDIT ADVICE NOTE No……. The Station Master …… The undernoted debit has been withdrawn. Please take credit in the Balance Sheet on the authority of this Credit Advice Note, submitting it, in original, in support of the credit entry. Error Sheet Ticket/Way Bill/Railway Receipt Station from or To Amount withdrawn Remarks No. Date No. Date Rs. p. Dated……

…..…… For Financial Adviser and Chief Accounts Officer

For computerized environment or the Error sheets raised through the system, the objection by the Station /Siding supervisor to the debit received through online error sheet module, should be examined in the TAO and if the debit is found to be incorrect, it should be withdrawn and a Credit Advice Note should be issued through system (TAMS/FOIS) to the station in Form A-2811Same will appear in the online station Balance Sheet on hand as a special credit and outstanding amount of the station will be cleared through Credit Advice Note.

2812 Where Error Sheets are adjusted through Overcharge Sheets (COM/O.7Revised)the debits need not be withdrawn. In such cases, the Station Master should be asked to take credit in the Balance Sheet on the authority of the Overcharge Sheet certified either by the station against whom the debit does not lie or by the competent Traffic Officer.

2813 Error Sheet amounts written off In the case of amounts mentioned in the Error Sheets are written off in part or in whole by authorized Traffic Officers, the sanction to the write off should be checked in the same way as other sanctions.

2814 Statements of Error Sheets issued, withdrawn, etc : A record should be kept, in Form A-2814, of the number and amount of Error Sheets issued, admitted withdrawn, under reference and not issued (as a result of scrutiny by Accounts Officer, vide paragraph 2806), and those raised at the instance of Audit. An extract from this record containing general remarks in respect of the proportion of Error Sheets withdrawn to the Error Sheets issued, should be furnished to the General Manager if considered necessary, Accounts Office concerned including those raised at the instance of the Audit.

Statement of Error Sheets Issued, Admitted, Withdrawn, under Reference,etc.*FormA-2814*

for……

	Error Sheets issued		Error Sheets admitted		Error Sheets withdrawn		Error Sheets still under reference		Error Sheets not issued as a result of scrutiny by Accounts Officer		Remarks
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.
OverRs.100 Coaching/Goods/Money Coal											
OverRs.10 butnot exceeding Rs.20 Coaching/Goods/ Money Coal											
Rs.10andbelowCoaching/ Goods/ Money Coal											

2815 The column "Error Sheets Withdrawn" should show debits, whether due to error in rates, classification, accounting or short remittance of cash, raised against the station by the Accounts Office and subsequently objected to by station and withdrawn by the Accounts Office. Error Sheets, the correctness of which is not disputed but which have to be written off or cleared by means of Overcharge Sheet (COM./O.7 Revised) should be shown under the heading "Error Sheets admitted". Similarly, Error Sheets withdrawn on the station furnishing the required document(s) should be shown under the heading "Error Sheets admitted", as the Error Sheet was correctly issued by the Accounts Office.

FORM No. 2802 A-1(Rates Error Sheet)

_____ RAILWAY

Traffic Accounts Office

Error Sheet

Station: _____ Division: _____ Date:

Statement of error in the goods accounts of _____

For the period between : DD/MM /YYYY and DD/MM /YYYY

Error Sheet Details of Non Container invoices

Station: _____ **Division: _____** **Date:**

Statement of error in the goods accounts of _____

For the period between : DD/MM /YYYY and DD/MM /YYYY

Error Sheet Details of Non Container invoices

S. No.	Error Sheet Number	Invoice No.	RR Numb	RR Date	Station		Distance		Class		Weight		Rate		Wagons		Freight		Difference	Reason
					From	To	Charged	Should be	Charged	Should be	Charged	Should be	Charged	Should be	Charged	Should be	Charged	Should be		
Total No of RR:																Grand Total:				

Place: TAO _____RAILWAY for **FA & CAO(T)**

Date & Time:

Note:

a) On the back of Error Sheet a statement should be given by the Station Master of the way in which admitted items will be adjusted and for items not admitted, the reasons why the debit objected to. After this has been done the error sheet with all necessary documents should be returned to the Accounts Officer / CCM(Outstanding) within one week of receipt of Error Sheet.

b) If the debit has been against a subordinate who has been transferred to another station, a report giving full particulars should be sent at once to the Sr. DCM concerned with a view to realization.

c) A copy of explanation sent to the chief Commercial Manager(Outstanding Branch) or to the Chief Accounts Officer must be written on the back of the second copy of Error Sheet which to be filled at the station for Subsequent reference.

For Online ESM Notes are not applicable hence may be deleted.

(Remarks : The proposed modifications may be accepted)

a) On the back of Error Sheet a statement should be given by the Station Master of the way in which admitted items will be adjusted and for items not admitted, the reasons why the debit objected to. After this has been done the error sheet with all necessary documents should be returned to the Accounts Officer / CCM(Outstanding) within one week of receipt of Error Sheet

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