Chapter No. XXX

CHECK OF HANDLING BILLS

3001 Handling Agencies: The different agencies by which goods are handled at stations as enumerated in paragraph 2302 of the Indian Railway Commercial Manual, Volume II.Duly signed Handling Bills are received in the Accounts Office in Form XXIII/B-CM for handling of Goods/Parcels at station by the contractors including Labour Co-operatives or Station Masters, through the Divisional Commercial Incharge,.

3002 Examination of Handling Billson receipt.-

The bills should, on receipt, be examined to see that:

1) They are in favor of persons authorized to do the loading and unloading work;
2) An agreement has been duly executed and has been accepted on behalf of the Railway by a competent authority and that the security mentioned in the agreement has been deposited with the railway;
3) They have been signed by the parties concerned;
4) The name of the station and the month to which the bills pertain are clearly shown
5) The statement, if any, said to accompany the bills have been received; and
6) They are not time–barred.

3003 Check of Handling Bills: The handling bills should be checked with reference to the documents mentioned below:-

Goods Outwards-Local/Through	Local/Through paid statement
Goods Inwards-Local/Through	Local/Through machine prepared Abstracts returned by the destination station after the corrections, if any made by the stations in the weight columns have been checked by the Accounts Office.
Parcels Outwards 'Paid' Local/Through	Local/Through Outwards Paid Parcels Cash Book.
Parcels Outwards "To-pay" Local/Through	General Summaries of Local/Through Out-wards 'Topay' parcels after the same are checked with the Abstracts in respect of weight handled.
Parcels Inward'Paid' Local/Through	Guards foils of Paid Parcels Way-Bills and showing particulars of Inwards Paid Parcels submitted by the destination station Paragraph 2323-CM)

Parcel Inwards 'To-Pay Local/Through	Checked General summaries of Local/Through Inward 'To-Pay' Parcels.
Luggage Outwards	Local/Through luggage Outwards Abstracts.
Local/Through Luggage Inwards- Local/Through	Owner's foils/Guard'sfoil of luggage tickets and Statements submitted by the receiving stations in the from Appendix XXIII/DCM (Paragraph 2323-CM)

In checking the handling bills, it should be seen that no work already claimed and paid for has again been claimed. Special care should be taken in checking the "Statement of goods not lifted by contractors" appended to each bill. It should be seen that the following items have been correctly included in this statement and deducted from the bill to arrive at the net weight payable

1. The weight of all goods shown in the column "Handled by owner" in the checked summaries etc;
2. The weight of goods handled by mills, private firms, etc. where, under special arrangements, such parties are permitted to do the loading of their consignments at their sidings or at stations.;
3. the weight of Road Van Traffic, i.e. 'smalls' handled by Railway Porters/Hamals;
4. the weight of goods in respect of which Invoices/Parcels Way-bills have been twice issued/accounted for and subsequently adjusted by means of overcharge sheets or otherwise;
5. the weight of goods which have not reached destinations though the relevant Invoices/Parcels Way bills;
6. the weight of goods withdrawn at the forwarding station after dispatch of the Invoice/Parcels Way-Bills;
7. the weight of goods for which refund overcharge sheets on account of errors in weight have been issued;
8. Where more than one agency handles the goods at the station, the weight handled by such other agencies; and the weight of goods handled departmentally with the help of cranes and paid for at collie rate.

3004 A record of rates sanctioned by the competent authority or provided in the agreement of the handling of goods at different stations by contractors including Labour Co-operatives or Station Masters should be kept in the Accounts Office in a suitable form for purposes of reference. It should be checked that the bill has been prepared at the rates sanctioned for the station and the amount claimed is correct. Where special rates have been agreed to for handling heavy packages and minerals, it should be seen that the details of weight so charged for have been given in the bill.

3005 To supplement the check exercised in the Accounts office, TIA should conduct a Test Check of the handling bills of important stations to be selected by rotation. They should see that the weights of all consignments which have not actually been handled are deducted as distinct items, full particulars being quoted of overcharge sheet, refund list or special credit in the Balance Sheet, as the case may require. The statement of non-lifted goods should after check, be returned with the Inspection Report to the Accounts Officer for necessary action.

In case of disallowance, the Commercial department should reduce the disallowed amount from the Bill or raise necessary debit for recovery.

3006 Bills are also received in the Accounts Office for trans shipment of goods at junctions involving change of gauge, transfer of goods from sick into fit wagons and the enroute adjustment of excess / uneven loads of wagons and unloading/ subsequent loading of contents of wagons whose seals have been broken etc.

Such bills should be scrutinized to see that:

1. they are countersigned by the Divisional Officer Incharge of the Commercial Department;
2. where rates have not exceeded the sanctioned rates in force, special higher rates have not been allowed for the services;
3. the work for which payment is claimed is not covered under any lump sum or other payment allowed
   to the same or another contractor at the stations concerned and
4. there is fair evidence of such work having been done.

NOTE: In some Zonal Railways, the work of checking of Handling bills is dealt with by the Divisional Accounts office. Considering this fact the Inspection Reports of TIAs covering checks under para 3005 may suitably be linked to checks in Division office.