## Chapter XXXIII
## Inspection of Station Accounts

**3301** The preceding chapters deal with the check and counting of returns which are submitted by the stations to the Accounts Office. The check of initial records of accounts maintained at stations, which do not come under the scrutiny of the Accounts Office, is carried out by the Travelling Inspectors of Station Accounts who are also responsible to check that the returns submitted by stations to the Accounts Office have been correctly prepared and agree with the initial records maintained at the stations.

Travelling Inspectors of Station Accounts or a Cell specifically created in the Traffic Accounts office may be given requisite access and responsibility for checking of online transactions of different Systems such as PRS/FOIS/UTS/PMS Terminals with some specific report generation eg.,
Exceptional report of missing Roll continuity.

Short remittance.
Delayed remittance.
Distance Masters
Junction distance table
Commodity/Classification Master
Wagon Master
Siding Master

Any other Masters introduced from time to time
Besides, access to any report/data generated at the terminal, access to which is not provided to the TAO. However, check such as short supply certificates for granting of Train Load Classes have to be carried out at the units itself until and unless the same has been incorporated in the system.

**3302** **Programme of Inspections.-**Every station must be inspected at such intervals as may be fixed by the Accounts Officer, the interval not to exceed, ordinarily, four months in the case of largest stations and six months in the case of small stations.
The details of outcome of such inspection, especially in case of an discrepancy found may be advised to the TAO within a time limit as prescribed by the TA office.

**3303** Each Office of the YTSK,
JTBS, CBA, Post Office PRS, Defence-PRS, Non-rail head PRS, Out-Agencies etc should be inspected every month by the Accounts Inspector or Commercial Inspector to ensure that the Agent correctly accounts for all the tickets sold and cash collected and does not, at anytime, fall behind schedule either in making remittances or submitting accounts to the railway. Each inspection by Commercial and Accounts Inspector in alternate month should be conducted thoroughly in order to detect any irregularity. A similar procedure should be introduced in the case of City Booking Agents and Out-Agents to ensure that the returns and remittances etc. are received in time and regularly.
Inspection of JTBS /YTSK /Halt contractor /non-railway PRS heads:/Out Agencies and other similar authorized ticketing agencies to be conducted by TIAs/ Commercial Inspector every alternate months.
eg., TIAs may inspect a unit in odd months and Commercial Inspector's in even months.

**3304** The Inspectors are required to keep their programme confidential and the date on which it is proposed to visit a station should not be made known to the Station Master /Commercial Incharge concerned.

**3305** Intensive check over collection of Tickets.- Intensive check over collection of tickets should be conducted periodically at stations. For this purpose, the collection of tickets of all passengers arriving at or entraining at the stations during 24 hours should be supervised by Inspectors of Station Accounts

of the Reserve Force as nominated by the Accounts Officer and staff of the Commercial Department. These intensive checks should, also, be carried out by the Travelling Inspectors of station Accounts holding regular beats during their journeys to and from station with the assistance of station and Ticket Checking staff.

**3306 Facilities for investigations.**
The Station Masters are required to allow the inspecting staff of the Accounts Department free access to all correspondence, books and other records at stations and to afford them every possible facility in their investigations. All books, documents and vouchers, as well as all tickets in Stock, outstanding parcels and goods, cash in hand, etc. which may be asked for by the inspecting staff, should be promptly produced for their inspection. Access to records, data, reports / statements etc available in UTS/PRS/FOIS/TMS/PMS etc. should be provided to TIAs though a unique ID & Password for the required period, as specified from time to time. Reports which are required regularly should be made available as Web Report with facility of access through Multiple Tabs.

**3307** Inspection of Initial Records.-
The Inspectors should pay particular attention to the manner in which the initial records are maintained at stations and Private Freight Terminal, container Depots, Sidings, non-railway heads, etc. They should see that there are no erasures, overwritten figures or unsigned corrections in the station, Private Freight Terminal, container Depots, Sidings, non -railway heads, etc. books and documents and that otherwise they have been maintained up-to-date, efficiently and in a way that they can be relied upon, if necessary, as evidence in a court of law.

All TIAs shall update their knowledge regularly on the policies and procedures. Maintain all the statistics of the stations and Private Freight Terminal, container Depots, Sidings, non-railway heads. At the end of each inspection a detailed performance report of the station/ Private Freight Terminal, container Depots, Sidings, non -railway heads, etc shall be submitted, duly bringing out the opportunities and improvements required to enhance functionality of Sidings, Good-shed, station and to prevent loss of railway Revenues.

The TIA must apprise of potential earning opportunities at the station. They must also ensure that any migration to a computerized system is accompanied by due process of checks and balances in the original entry of records.

**3308DutyofInspectorstoinstructstationstaff.-**The Inspectors should, at all times ,be prepared to give readily, when an application is made to them by the station staff, instructions for the preparation of returns for the Accounts Office and as to the manner in which the books and accounts are to be kept at stations. Should any portion of such instructions be not understood by the station staff, the Inspectors should take the opportunity afforded by their visits to stations, to clarify them and instruct the staff how to maintain their accounts and records.

**3309** Initial Records not to be removed outside station premises.- The work of checking the initial records and documents must be done at the stations concerned and no documents belonging to the station should be removed outside the station premises, except under special instructions from the Accounts Officer or under very exceptional circumstances such as frauds.

**3310 Duties of Inspectors in cases of frauds**.-When a fraud is suspected at a station or any non-railhead location Jansadharan Ticket Booking Sewak, Yatri Ticket Sewak Kendra, Indian Post Passenger Reservation Counter, Defence Passenger Reservation Counters, Container depots Private sidings, Weigh bridges, Private Ports, IRCTC agents, etc. it I incumbent on the Inspector immediately to report the matter to the Accounts Officer by name, and to continue the investigation of the case with caution and calmness, avoiding excitement and any tendency to exaggerate facts or jump at conclusions. In such

a case, he should, on no account, leave the station /non-railhead location or take upon himself the safe custod of the books/equipments or cash connected with fraud, without the permission of the Accounts Officer. He should, however, see and call for a departmental and concerned executive officer's intervention (through RPF) and to ensure that proper measures are taken to prevent access by the suspected party to the connected books/equipments, cash, etc. The general instructions laid down in Chapter XI of the Indian Railway Financial Code should be borne in mind in dealing with cases of losses, frauds and embezzlements.

**3311** Main items to be checked by Inspectors.- The detailed instructions for the check of various records of accounts at stations, Private Freight Terminal, container Depots, Sidings, non railway heads, etc. will be prescribed by the Financial Adviser and Chief Accounts Officer or shall be as laid down in the Manual of instructions for Inspection of Stations Accounts. The following are some of the main items which the Inspectors should look into:

1) Verification of cash and instruments immediately on arrival at a station and the arrangement for its safe Custody.

2) In case of E-Payment of freight, verification of payment of freight and other charges through E-payment advice slips, and their consolidated date wise totals into Balance Sheet.

1. In case of card tickets:

a. Arrangement of the ticket in the tubes and check of fares and closing numbers of tickets with those shown on the tube and in the summary of Daily Trains Cash-cum-summary Book, respectively.

2. In case of UTS/PRS:

a. Verify the availability of Stock in hand with usage on PRS/UTS/YTSK.

b. Cross verification of roll numbers in use with stock register and continuity statement. Sale record of Smart Cards and Smart Cards Stock Register.

c. Check the Stock Position of Ticket Rolls, in relation to requirement and comment on position of over stock or under stock.

d. System Check of fare distance and other charges on tickets issued through PRS/UTS at stations / STBS operator or UTS tickets dispensed by ATVM & Co TVM /JTBS operator. Similar checks are to be exercised in case of tickets issued by YTSK operator and non rail head PRS Centers for actual chargeable distance, rates etc with distance table and Coaching Tariff, and extant rules.

e. Check of Non-issued / Cancelled / Special Cancelled tickets, e-refunds, e-ticket from ROPD or similar Reports for UTS and PRS tickets.

f. Check of Mismatch tickets and their rectification with sales from mismatch reports on UTS.

g. To exercise a better check on correct fare and distance, a check of distance of all fare dumps to be exercised by the RBS/distance vetting cell of Traffic Accounts Office in RBS.

3) Check of Paper tickets, including Blank Paper Tickets, EFT, Luggage Ticket, Parcel Way Bills, etc. prepared manually or through a computer system.

4) Check of Daily Trains Cash cum-summary Book and Cash Remittance Notes including e-payments, remittances through Agencies, non-rail head booking agents.

5) Check of Guard's signature book for cash bags.

6) Check of outstanding parcels and goods with the delivery books, Tally books, Vehicle register, register of unconnected consignments and Gate Pass books maintained manually or on system.

7) Check of Parcels including leased parcel traffic and Goods Cash Books, either maintained manually or through system

8) Check of continuity of all types of stationary including Railway Receipt, P-way bills, etc. either maintained manually or through system.

9) Recovery of wharfage and demurrage charges with manual as well as system records.

10) Accountal of Error Sheets raised manually or through the system.

11) System of re-weighment of inwards parcels and goods and the accuracy of weighing machines and weighbridges.

12) Obtaining of proper Forwarding Notes, for manual registration or E-demands both for goods

and Parcel traffic.
13) Check of list of Outstanding
14) Regularity in the preparation of Test Balance Sheets. In the station balance sheet for each non-railway location like JTBS/YTSK/Out-agency /Container-head, separate balance sheet, should be prepared and then merged into station balance sheet. The balance sheet of JTBS/YTSK, will not have provision for their deposits. A separate head for JTBS/YTSK deposit and amount utilized on each day for dispensing tickets should be shown with that balance sheet.
15) Handling bills for all types of traffic.
16) Unaccounted for invoices and their proper disposal into the system PMS / FOIS, or manually as the case may be.
17) Excess fare books.
18) Witnessing of collection of tickets and check of collected tickets as per instructions in vogue.
19) Cent percent inventory of all wagon load consignments at goods sheds should be taken to check whether all consignments on hand are represented by undelivered items as per register
20) Delivery book and Gate Pass Report maintained manually as well as on FOIS/PMS, should be tallied with cash book to ensure completeness of accountal of freight collected.

**3311**
**(21)**In case of card tickets:
a. Arrangement of the ticket in the tubes and check of fares and closing numbers of tickets with those shown on the tube and in the summary of Daily Trains Cash-cum-summary books, respectively.

**(22)**In case of UTS/PRS
Check the Stock Position of Ticket Rolls, in relation to requirement and comment of position of over stock or under stock.

System Check of fare distance and other charges on tickets issued through PRS/UTS at stations / STBS operator or UTS tickets dispensed by ATVM & Co TVM /JTBS operator. Similar checks are to be exercised in case of tickets issued by YTSK operator and non-rail head PRS Centers for actual chargeable distance, rates etc with distance table and Coaching Tariff, and extant rules.
Check of Mismatch tickets and their rectification with sales from mismatch reports on UTS/mismatch register maintained manually.

Certification of UTS/PRS ticket Rolls on hand by actual count and comparing those with book balance i.e balance as certified in the Last check added with Receipts during period through Indents , returned stocks from subunits, minus issued during the period.

Deficiencies /excess to be dealt as per prescribed provisions from time to time.
To exercise a better check on correct fare and distance, a check of distance of all fare dumps to be exercised by the RBS/distance vetting cell of Traffic Accounts Office in RBS.

(23) Timely submission of vouchers to TA office and all Returns.
(24) Check of container traffic including declaration of commodity, payment of freight, land license fee for Railway land, etc.

**3312** The Travelling Inspectors of Station Accounts should prepare Test Balance Sheet in respect of both coaching and goods traffic and submit to the Accounts Officer along with their inspection reports.

**3313** Reserve Force of Inspectors of Station Accounts.- In order to introduce an element of surprise in station inspections and carry out special investigations of frauds, etc., a Reserve Force of experienced

Inspectors of Station Accounts should be formed. The main duties and responsibilities of the Reserve Force of Inspectors should be as follows: —

1) Surprise Station inspections.
2) Special investigations of frauds and assistance to the Prosecution of such cases in courts.
3) Collaboration with other departments at Departmental Joint Enquiries.
4) Assisting the permanent District Inspectors in the ascertainment by actual verification of goods and parcels on hand with the purpose of proving the correctness of accounts specially at important and big stations.
5) Collaboration with the Commercial Department in undertaking special surprise checks with the object of bringing to light irregularities in connection with tickets, etc. and suggesting remedial measures.
6) Relief works as and when necessity arises.
7) System (FOIS /UTS / PRS / PMS)Audit including review of concessional /incentive schemes, rationalization, leasing of Parcel Vans check.
8) Traffic checking drives, including trains check for ticketless travel or irregular travel.
9) Check of Mela Account for sale of reserved and unreserved tickets, and settlement of dues with State Govt. for service charges, mela surcharge, pilgrim tax, etc.
10) Special checks of worked lines, Private Freight Terminals, sidings, etc.

**3314 Test-checkof Inspectors Work.**-The work of the Travelling Inspectors of Station Accounts should be regularly test-checked by the Accounts Officer. The test-check should be so regulated that theworkofeveryInspectorcomesunderscrutinyonceayearandtheaccountsofallimportantstationsaretest**.**