Chapter No. XXXIV

CHECK OF TRAFFIC RELATING TO RAILWAYS MATERIALS AND STORES

3401 Returns checked by Accounts Office -This chapter deals with the check and accounting etc. of the following in respect of "Local/Through traffic relating to railway materials and stores for carriage by goods trains on the authority of Departmental Credit Notes.

(1) Departmental Credit Notes (COM/C-39);

(2) Paid statement of Railway Materials and Stores forwarded Local (COM/R. 4 Revised);

(3) Paid statement of Railway Materials and Stores forwarded (Through) (COM/R. 5 Revised);

(4) Invoices/ Accounts Foil of RMC entries ;

(5) Machine Prepared abstract of Railway Materials and Stores received Local (COM/R. 2 Revised);

(6) Machine Prepared abstract of Railway Materials and Stores received Through (COM/R. 3 Revised);

(7) Carriage bills/Transfer certificate for railway material and stores.

3402 Receipt of Accounts foil of Departmental Credit Note for booking of Railway Material Consignments: - RMC invoices shall be issued by station on collection of Credit Note in all cases of booking/movement of Railway materials. Since the charges for transportation of RMC traffic will be paid through Credit Note, two (2) copies of the credit notes shall be remitted to Traffic Accounts through cash office under CR Notes duly treating those as vouchers. The accounts foil of invoices are required to be submitted by the stations through couriers daily or as per the time frame prescribed by each Railway for each station. Separate Bundles of Accounts Foils of invoices will be made by Each station of the following types of invoices in the same manner as per Paragraph 2302 of Indian Railway Accounts Code -II. (1) Local paid (2) Through paid

Under e-TRR Accounts foils of invoices are to be downloaded from FOIS for checking and preservation. Accounts Foil of all non e-TRR invoices are to be submitted by station to Traffic Accounts office.

3403 Check of Departmental Credit Notes:-The Accounts copy of Credit Note received from the stations through Cash Office should be carefully examined as to the official designation of the consignor and the consignee and the nature of materials carried to ensure, as far as possible, that the consignments have been correctly treated as railway materials and that both the consignee and consignor are railway officials. It should further be seen that :-

i) All the particulars including the head of allocation have been clearly and legibly entered
ii) it is signed by the official authorized to issue the same, and

iii) it bears the stamp of the office of issue.

3404 Should it be found on examination that the Credit Note has been issued for purposes other than those for which it is intended, the items may be noted in a separate register. In case of consignments meant for RVNL/other Railway PSUs if found necessary, the station should be asked to regularize the transaction by the RR reference and to obtain Cash/DD from the department concerned and also in case of consignments meant for RVNL/other Railway PSUs if found necessary. All cases of wrong use of Credit Notes should be reported to the Divisional Officer and to the controlling officer of the official issuing the Credit Note for booking of Railway Material Consignments.

3405 Check of Abstracts of Railway Materials and Stores forwarded (Local/Through):-The abstracts of Railway Materials and stores forwarded (local/through) should be examined to see that each entry is supported by a Railway Material Consignment Note and that all the transactions included in the Railway Material Consignment Notes received in the Accounts Office have also been included in the outward abstracts. If any transaction included in the Railway Material Consignment Notes is found to have been omitted to be included in the forwarded abstracts, the same should be posted in the 'forward abstracts' from the particulars available in the Railway Material Consignment Notes.

3406 Check of Railway Receipts:- Railway Material shall be treated as ordinary public traffic and accounted for as such, the freight and other charges is collected through credit notes at the time of booking/delivery as the case may be. The check of invoices of RMC traffic are conducted in the same manner as prescribed in Chapter XXIII.

In addition to the above, the following checks are carried out:-

1. Charging of all types of Railway Material Consignments (including Ballast) have been done at notified Class rate of the commodity for a distance from the loading station to the unloading station.

2. In case the loading station/point is not opened for loading of goods traffic, the booking has been done from the nearest station open for goods traffic. Similarly, the booking has been done for station open for goods traffic beyond the actual unloading station/block section where the actual unloading point is not open for goods traffic. In case there is no station open for goods booking beyond the actual unloading station/block section then the booking has been done for the nearest station open for goods booking.

3. If consignment has been moved in departmental wagons then train load charges with a concession of 30% has been levied.

4. No charge/surcharge for wagon load, Busy Season, Development charge, etc. shall be levied on booking of RMC materials in departmental wagons.

5. If RMC rake consists of more than one commodity chargeable at different rates, it shall be charged on per wagon basis for the type of commodity loaded in a particular wagon. If a wagon contains more than one commodity, the highest Class of the commodity loaded in that wagon shall be charged.

6. These charges shall be levied as per the carrying capacity of departmental wagons as painted on them.

7. General Service wagons shall be charged at notified PCC.

8. The Accounts copy of invoice has the reference of relevant credit note.

9. In such cases where RR has been issued after the movement of Railway Material is to be seen that the RR has been issued within 15 days of the movement failing which the station should be advised not to book further materials without issue of RRs.

10. No siding charges should be levied on Railway Material and Stores booked in departmental wagons, as well as general service wagons to or from private and railway sidings for train load and wagon load.

11. Following procedure should be followed in case of diversion/rebooking of departmental material:

a. For diversion/rebooking of departmental material from one place to another or the unloading of consignment done farther than the farthest booking station /Block section, in case of paucity of time , the Super-cessional RRs has been issued on payment of freight by credit note, within next seven days.

b. In case credit note are not made available by the end of next month, the same shall be brought to the notice of the Branch officer concerned who shall ensure the same.

c. In case credit note are not made available by the end of the second month, the station should be advised not to book next consignment from the station.

3407 Apportionment of Freight charges:- In the case of through Railway Materials and stores traffic, apportionment of freight charges among the railways involved in the traffic will be made on the basis of Freight mentioned in RR/e-TRR as provided by CRIS. The total freight mentioned in RR/ e-TRR should be apportioned in kilometrage proportion of Carried route in the same manner as applicable for other public Traffic.

3408 Comparison of the forwarded and received Railway Materials and Stores Abstracts and Summaries (Local/Through)- The Abstracts and Summaries of Railway Materials and Stores forwarded should be compared in the case of local Traffic, with the Abstracts and Summaries of Railway Materials and Stores received to ensure that all the transactions booked have been completely accounted for in the inward abstracts and summaries, allowance being made, where necessary for the receipt of invoices etc. at the receiving stations in a month" other than the month of despatch. Action regarding the non accountal of traffic in either class of abstracts should be pursued with the stations concerned, no debit, however, being raised against the stations in such cases. In the case of through traffic, the abstracts of Railway Materials forwarded should be compared with the Railway Materials Division sheets/Inward Abstracts received from the receiving railway to ensure that the transactions have been completely accounted for in either documents. A list of items less accounted for in the Division sheets/Inward Abstracts should be furnished to the railway rendering the Division Sheets/Inward Abstracts for arranging accountal of the items in subsequent accounts. In the case of items less accounted for in the forwarded abstracts, the matter should be taken up with the defaulting stations.

3409 Preparation of Carriage Bills:-Carriage bills in Form A. 3408 showing particulars of Invoices/Error sheets/Credit Notes, stations from and to, weight and amount of railway freight, etc. should be prepared separately for Capital and Revenue Accounts and for each department of the railway

for which materials have been carried. These bills may be prepared in triplicate or quadruplicate, as may be required, and reconciled with the amounts shown in the checked inward summaries of Railway Materials and Stores.

Form A.3408

…….Railway

Carriage Bill for Railway Materials and Stores for the month of……..…….

S.No.	Credit Note No.	Invoice		Station		Weight	Amount	Remarks
		No.	Date	From	To			
1	2	3		4		5	6	7

3410 The carriage bills for railway materials and stores shall be generated manually or by Computerized system giving the details of number and date of the bill, Railway department against whom issued and amount, and to be adjusted through e-Recon directly with division or through Central Books in case of Foreign Railway.

3411 Adjustment of Carriage Bills.- Adjustment of Carriage Bills are as under:-

(1) The amount of carriage bills on account of freight charges for carriage of railway material and stores carried in general service wagon should be reflected in the account of the spending department and credited to earnings under Abstract Y-Goods earnings, Minor head 200, General Merchandise.

3412 On receipt of the carriage bills the Traffic Accounts or General Accounts Section (as the case may be) should prepare a journal slip crediting the amount of freight charges to 'Goods earnings' or ' Revenue Abstract-K under the detailed Head K 691-693 - Freight on Railway coal/ diesel and stores..... Receipts', debiting the various Branches or Divisions concerned through the head Transfer Divisional' as the case may be. Thereafter transfer certificates should be prepared and sent to Accounts Office of the spending department concerned duly supported by carriage bills for acceptance.

Generating JV slips, forwarding Transfer Certificate to Accounts office of the spending Dept. shall be taken up through Computerized system (e-Recon).

3413 The Accounts Officers of the spending Departments should accept the Transfer Certificates and minus debit the Transfer' head by debiting the amount provisionally to the relevant final head, pending acceptance of the bills by the departments concerned where either the detailed allocation is available on the Railway Material Consignment Notes/Invoices or can be made out from the particulars available. Acceptance by departments should be watched through a register. If on receipt of acceptance, the allocation given turns out to be different from that originally given, the transfer should be made from the

incorrect to the correct head. These acceptance registers should be reviewed quarterly and it should be certified at the end of the year by the officer maintaining the acceptance registers that all changes in allocation intimated by the accepting authorities have been carried out. In the few cases where it is not possible to allocate the charges even provisionally to a final head, the amount should continue to remain outstanding, during the course of the year under the transfer head i.e. Transfer Divisional' till allocation is known and adjustment can be made to the final head. Only amounts remaining unadjusted at the close of the year in the 'Transfer' Head should be transferred to 'Miscellaneous Advances'.

Note:- If on a railway, the Traffic Accounts Office functions as a separate accounting Unit, the procedure laid down in this paragraph may be suitably modified.

3414 In case of through traffic, the amount creditable to other railways as per Division Sheet should be intimated by the Traffic Accounts Branch of the receiving Railway to its General Accounts Branch, who should minus credit Abstract Y or Abstract K, as the case may be, to the extent credit is due to the other Railway(s), crediting Transfer Railways" and send an advice of Transfer credit to the other Railways(s). This head Transfer Railways should be cleared on receipt of Advice of transfer debit from the other Railway(s). The latter should credit the amount to the Abstract Y or K 691- 693, as the case may be.

Note: If on a Railway, the Traffic Accounts Office function as a separate accounting Unit, the procedure laid down in this paragraph may be suitably modified.

3415 Railway Materials and Stores booked by Passenger/Parcel Trains. These are treated as ordinary public traffic and accounted for as such. The freight and other charges are to be collected from the departments through Credit Notes at the time of booking or delivery, as the case may be.

3416 Railway Materials and Stores intended for Deposit Works:-These should be treated as ordinary public traffic and accounted for as such. The freight and other charges are to be collected from the Departments through Credit Notes at the time of booking or delivery, as the case maybe and are to be deducted from Deposits made by the customer on whose account the work is being carried out.

3417 Wharfage and Demurrage charges on Railway Materials and Stores.-

(1) No demurrage charges should be levied for detention of departmentally owned wagons. Moreover, no demurrage will be levied on

(i) general service wagons declared condemned and subsequently excluded from general service pool and handed over to Engineering Department e.g. MBOX, BFR, BRN wagons;

(ii) BOB/BOBY/BOBYN wagons which are not public wagons and have been introduced for transporting ballast or other Engineering materials by Engineering Department, and

(iii) other wagons converted into departmental wagons of other departments for movement of RMC.

(2) In case fit general service wagons are used for moving of railway materials, then detentions to all such wagons shall be subject to the same demurrage rates and rules as applicable for wagons booked by the public.

(3) No wharfage charges shall be levied on RMC lying at such railway premises which are meant exclusively for handling RMC.

(4) However, at goods shed/sidings where goods booked at public tariff rate are also handled, all RMC shall be subject to the same wharfage rates and rules as applicable to consignment booked at public tariff rate.