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PREFACE-EDFC

Travelling Inspection of Accounts (TIAs) play a crucial role in ensuring correct and timely realisation of Railways' earnings as well as proper maintenance of accounts. Their onerous tasks involve inspections of stations, sidings and ticketing counters often located at remote and inaccessible locations. The difficult nature of their responsibilities has been further compounded due to the increase in volume of traffic as well as earnings and introduction of various new modes of service.

The increasing workload of TIAs can be gauged from the growth in earning related data of last 40 years. Traffic loading was 290 MT in 1987-88 and the target loading for 2017-18 is 1165 MT. Freight earnings which were Rs.5839 cr. in 1987-88 are expected to be Rs.1,12,000 cr. in 2017-18. Similarly, in the passenger segment the growth has been from 3792 million passengers in 1987-88 to about 8200 million passengers in 2017-18. Passenger earnings were Rs.2058 cr. in 1987-88 and expected to be about Rs.50,000 cr. in 2017-18.

The complexity of their task has further increased with the introduction of new instruments of providing service. Earlier all the freight transactions were recorded manually in registers. Now with the advent of TMS all the transactions like WRF, indents, RRs, etc. are captured online. Major changes have taken place in the passenger business where earlier only PCT and PRS tickets were in vogue but now there are e-tickets, i-tickets and m-tickets which are dispensed through internet, mobile phones, ATVMs, JTBS, YTSKs, STBSs, Post Offices, Out Agencies, etc.

The increasing volumes of earnings and diverse systems through which tickets are dispensed have necessitated putting in place robust mechanisms to audit these transactions. TIAs need to keep abreast of the latest changes in the policies and also understand the intricacies involved in order to conduct effective inspections. The present manual incorporates guidelines for conducting inspections at wide range of locations from where railway services are dispensed. It is hoped that the manual will be useful in creating uniform practices in all Zonal Railways for conduct of these inspections which would enable comparative assessments, benchmarking and sharing of knowledge across the Zonal Railways.

This manual is the result of hard work put by staff and officers of Finance (Commercial) Directorate in Railway Board, Central Railway, Southern Railway, South Central Railway, East Central Railway, East-Coast Railway, South East Central Railway, Northern Railway and Western Railway. Financial Commissioner and PED (Finance) have provided inputs which have added value to the manual.

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