



OFFICE OF THE  
FINANCIAL ADVISOR AND CHIEF ACCOUNTS OFFICER (TRAFFIC),  
LEKHA BHAVAN, SOUTH CENTRAL RAILWAY, SECUNDERABAD-71

No.A/SI/Staff/16/Vol.I

Date: 25.08.2022

**Sr.DCM/SC, HYB, BZA, GTL, GNT & NED**

Sub: Irregular accountal of station earnings.

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In terms of Para 3301 of Indian Railway Code for Accounts Department, TIA Cell was formed in Traffic Accounts to verify the on line transactions of debit entries in the Balance Sheet with the reports/data generated in PRS/UTS/FOIS for Coaching/Goods Balance Sheet.

During the check of data with the Balance Sheets, the following observations are made in accountal of station earnings.

**Coaching (UTS/PRS):** While accounting the daily earnings in DTC other than UTS/PRS, these are manually accounted instead of remitting through UTS by obtaining Money Receipt. As a result, these earnings are not being reflected in UTS/online Balance sheet and not tallied with the data (Cash information) furnished by CRIS which is contrary to the existing guidelines. As such, all manual transactions should be reflected in UTS to tally with the data furnished by CRIS. **A few examples are mentioned below.**

**NED: Mudkhed Station-**Difference of Rs.12,512/- was noticed between System B/sheet and manual B/sheet. On enquiry from CBSR/MUE, parcel cash of 16.04.22 for Rs.5,036/-, 20.04.22 for Rs.4,760/- and 30.04.22 for Rs.2,716/- , the Money Receipts from UTS were not obtained but accounted through C.R.Note. Hence, the debit side of the Manual B/sheet debit side is more than to the extent of Rs.12,512/-.

**SC: Moulali:** Total UTS amount as per online B/sheet-Rs.31,53,282/-  
Total amount as per System Cash infrmn-Rs.11,09,867/-  
Difference- Rs.20,43,415/- is due to Parcel Office/DC/Wagon Registration fee not fed in the System, but accounted in B/Sheet.


**Goods (FOIS):** While accounting miscellaneous charges i.e., demurrage, shunting, stabling, etc., other than Freight, these charges are being included in the RR under FAUC (Freight Adjustment Undercharges) for the purpose of early realization along with the freight. At the time of Apportionment, these miscellaneous charges are being apportioned amongst other Railways as these charges included in freight, which are supposed to be retained by Originating Railway, as a result, this Railway is losing its share of revenue. As such, the miscellaneous charges are to be accounted in FOIS against the prescribed heads for proper apportionment of earnings. **A few examples are mentioned below.**

Shunting charges of KSLK station from JAN 2022 to AUG 2022 Rs.2,22,45,295/- collected as FAUC in RRs issued for TPSK, as a result an amount of 1.8 crores out of Rs. 2.22 crores were apportioned to other Railways i.e., 83% of these charges were loss to this Railway.

**DETAILS**

| FROM | TO   | RR NO     | DATE     | AMOUNT   | REASON  |
|------|------|-----------|----------|----------|---|
| KSLK | TPSK | 262006332 | 25-01-22 | 2595271  | SHUNTING AND STABLING CHARGES OF DEC III, JAN I AND II OF BALC/BTAP.                |
| KSLK | MAVB | 262006345 | 31-01-22 | 2349906  | SHUNTING&STABLING CHARGES OF DEC III/ JAN I/II/III PERIODS.                         |
| KSLK | TPSK | 462000181 | 27-02-22 | 2624986  | BALCO RANK WAGONS SHUNTING AND STABLING CHARGES OF JAN III, FEB I & FEB II PERIODS. |
| KSLK | TPSK | 262006469 | 22-03-22 | 885351   | SHUNTING FEB III, SHUNTING MARCH I, STABLING MARCH I COLLECTED.                     |
| KSLK | TPSK | 262006484 | 28-03-22 | 894540   | SHUNTING & STABLING CHARGES II/MARCH/2022   |
| KSLK | TPSK | 262006585 | 28-04-22 | 2049461  | SHUNTING AND STABLING CHARGES OF BALCO.   |
| KSLK | TPSK | 262006612 | 07-05-22 | 1560886  | SHUNTING AND STABLING CHARGES OF BALC/BTAP FOR APRIL II AND III PERIODS.            |
| KSLK | TPSK | 242000519 | 25-05-22 | 1730617  | SHUNTING AND STABLING CHARGES OF MAY I/II PERIODS OF 2022 ON BTAP /BALC.            |
| KSLK | TPSK | 262006796 | 25-06-22 | 2738881  | SHUNTING AND STABLING CHARGES OF BALC/BTAP FOR MAY III/JUNE I/JUNE II.              |
| KSLK | TPSK | 262006929 | 27-07-22 | 2961151  | SHUNTING JUNE III, JULY I, JULY II STABLING JUNE III, JULY I, JULY II               |
| KSLK | TPSK | 262007018 | 19-08-22 | 1854245  | TOWARDS SHUNTING AND STABLING CHARGES OF BALC/ BTAP FOR JULY III/AUGUST I OF 2022.  |
|      |      |           |          | 22245295 |   |

It is therefore, requested to advise the staff to comply the Commercial rules issued from time to time without any deviation for proper accountal of Railway earnings accrued at the Stations/Goods Sheds/Sidings.

  
(K. Jamuna)  
Dy. CAO/T  
for FA&CAO/T

Copy to: **Dy.CCM/G** for information and necessary action.

  
for FA&CAO/T