

**Government of India, Ministry of Railways  
South Central Railway, Vijayawada Division**

No. B/C 14/Sundry EarningsBZA

Divisional Office,  
Commercial branch,  
Vijayawada,  
Dt.20/10/2022.

Sr.DFM/BZA

Sub: Differences between Commercial & Finance figures – reconciliation.  
Ref: This Office letter of even number dated 30/09/2022.

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In continuation of the letter cited above and the joint meetings held thereafter, a review of the earnings of September, 2022 was done by comparing the figures submitted by Commercial branch to DRM & H.Qrs office with that of the figures made available by Finance branch. The differences observed are indicated in the statement enclosed as Annexure – I. The following are the observations.

1. In respect of NFR contracts, the earnings received through MERS and E-Auction are not accounted in the Finance statements.
2. Commercial branch is accounting the DDs received in the same month in which they are received whereas the Finance branch is accounting them after their encashment and generation of MCRs resulting in variation. This happened in case of Parking contracts and also in respect of Pay & use toilet contracts listed under S. No. 2 & 6 of the statement. In this regard it is suggested to consider the date of receipt of DDs by the Railways instead of MCR generating date, which is actually "bills receivables". This will minimise the differences between Commercial and Finance departments.
3. As per Commercial Circular No.158 of 2016 dated 09/08/2016 issued by PCCM/SC, the earnings received towards license fees of 'Pay and Use' toilets are to be credited to Z-655 whereas they are being credited into Z-652 resulting in non-inclusion of same in Commercial Sundry Earnings.
4. A majority of the payments are made at stations. It is informed that the details of those payments will be available only with FA&CAOs Office /SC

and not in the Divisional Office. It is requested to please arrange these details for reconciliation to arrive the uniformity between the two departments.

5. In respect of other variations, the respective dealers of our Office will reconcile with their counterparts of your office in detail, transaction wise to pinpoint the reasons for variations and to take corrective action to bring out uniformity.

Encl- as above.

  
28/10/22  
(Rambabu Vavilapalli)  
Sr.DCM/BZA

Copy to PCCM/SC for kind information in reference to Lr. No. 14/G.I/Sundry Earnings/2019-20 dated 26/09/2022.

## Differences of Sundry Earnings in the month of September, 2022

Annexure - I

(Figures in Lakhs)

S.No	Type of Contract	Allocation number	As per Commercial	As per Finance	Difference	Reasons / Remarks for difference
1	NFR (including ATMs)	Z 610-618	16.07	0.55	-15.52	Payments received through MERS and E- Auction are not accounted. Details are attached in Annexure - II
2	Parking	Z 246	57.50	33.13	-24.37	Out of Rs. 57.50 lakhs, Rs.16.30 lakhs are pertaining to the earnings of Parking stands. The remaining Rs.41.20 are shown as earnings from Cab fees. However, the actual Cab fees pertaining to the month of Sep-2022 is Rs.3.70 lakhs. Thereby Commercial figures in Z-246 becomes Rs. 20.00 lakhs. Accordingly, figures of Finance is excess by Rs. 13.13 lakhs. The reasons for this variation is to be re-conciled with Finance. The details of earnings from Parking contracts are attached as Annexure - III and from Cab fees are attached as Annexure - IV.
3	Catering	Z 331	204.54	197.75	-6.79	There is a variation of Rs.6.79 lakhs. The reasons for the same are to be re-conciled with Finance. The details of Catering Earnings are attached as Annexure - V.
4	Miscellaneous Stalls (MPS)	Z 655	0.10	0.34	0.24	Finance figures are excess by Rs.0.24 lakhs. This amount is to be reconciled with Finance and reasons to be brought out.
5	Retiring Rooms	Z 221	3.90	1.42	-2.48	Details of payments received and accountal particulars are awaited.
6	Pay & Use Toilets	Z 655	15.65	0.00	-15.65	The details of payments received for Pay & use Toilets are attached as Annexure - VI. These earnings are not reflected in the Finance statement.
7	AC waiting Hall/Lounges	Z 652	0.04	0.00	-0.04	The details of payments received for AC waiting halls are attached as Annexure - VII. These payments are not reflected in the Finance statement.
<b>TOTAL</b>			<b>297.80</b>	<b>233.19</b>	<b>-64.61</b>	

Date: 20-10-2022

  
20/10/22