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Headquarters Office,
Baroda House,
New Delhi.

No.196W/2206 Earning Heads/Land

Dated 9.11.2001

Divil. Rly. Manager,
Northern Railway,
ALD,BKN,DLI,FZR,
JU,LKO,MB&UMB

Sub:- Accountal of earnings from commercial utilization
of Railway's land resource

Ref:- CE's D.O. letter of Even No. dated 5.11.01

Please find enclosed the copy of land circular No.902, a joint procedure order mutually agreed upon by Engineering and Accounts Department elucidating the role and responsibility of personnel of both the departments for ensuring proper booking of the earnings accrued through land lease and sale of mature trees in correct head of accounts i.e.Z-240 and Z-520.

You are requested to issue necessary instructions to ensure that time period between the cheque submitted by Engineering officials at Sr. DAO's Office to submission of TCs with proper allocations by Sr. DAO's to TA Office at Delhi do not exceed prescribed time the limit of 15 days.

DA: As above

Out Today
SPCw. 09/11/01
for Dy. Chief Eng.

Copy to:

All DSE/Cs for information and necessary action please
All Engineering HODs for information please


o/c (A.K. Chaudhary)
Dy. Chief Engineer/Land

NORTHERN RAILWAY

LAND CIRCULAR NO. 977

JOINT PROCEDURE ORDER OF ENGG. & ACCOUNTS DEPTT.

No.FRIII/Non Trad.Earn.

Dated: 8th Nov, 2001.

All DSE/Cs
All Sr.DAOs.
Northern Railway.

Sub:- Accountal of Earnings from Commercial exploitation of Railway land resources.

Several instances have come to the notice where Earnings from Commercial utilisation of Railway land resources have not been accounted for under proper head of allocation.. Further, it has also been noticed that though the Engineering Department reflects Earnings from the above mentioned heads as soon as the cheque/DD/Money is received by them from the party, there is a fair amount of time lag before the amount deposited by Engineering Dept. is actually accounted for in Earnings. As a result, wide variation is reflected between the amount booked by Traffic Accounts and reflected under the non-traditional head of Earnings and that reported by Engineering Branch.

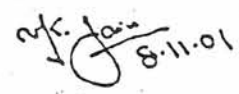
In order to remove these discrepancies, the following Procedure is detailed below for accountal of Earnings from commercial exploitation of Railway land in continuation of earlier JPO No. Land/Management/Comm/Exp/95 dt.20.12.2000.

1.0 On receipt of the cheque/money receipt/DD from the party by the Engineering Department, it should be forwarded to Sr.DAO with the correct head of allocation with the request to get the same deposited with the Divisional Cash Office.

2.0 The details of allocation to be used for this purpose are given below:-

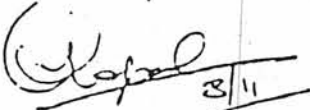
Description of Earnings.	Sub-head.	Detailed head.
Leasing out of land for buildings and other purposes.	Z-240	241- Leased out for building purposes. 242- Leased out for other purposes.
Earnings from sale of matured trees & grass etc.	Z-520	520- Grass and trees on line.

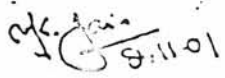

8/11


8.11.01

Z-600 - Optical fibre cable laying of land

- 3.0 Sr.DAO should verify the allocation for its correctness to ensure that there is no misclassification before forwarding the cheque/money receipt/Demand Draft to Cash Office for its accountal in the Railway Earnings.
- 4.0 Once the cheque/Demand Draft is cleared, Sr.DAO should make a credit TC with the correct head of allocation and send it to traffic Accounts Office giving a contra debit to the Suspense Head which had been debited at the time of raising the bill to the party. At the end of the month, Sr.DAO must also send a statement along with the details of nature of Earning, allocation Head, Amount & TC No. vide which the amount is transferred to TA Office.
- 5.0 Engineering (Hqrs.) branch will submit a monthly report giving division-wise break-up of booking made separately under Z-240 and Z-520 by the 10th of each month to Dy.FA/II (Books section) at Headquarters with purpose to reconcile accounts and to take up the matter with divisions wherein a wide gap persists between reported earning and corresponding bookings.
- 6.0 The time period between the cheque submitted by Engineering officials at Sr.DAO's office to submission of TCs with proper allocations by the Sr.DAOs to TA office at Delhi should not exceed 15 days. Thus the TCs for the cheques received upto 15th of the month at Sr.DAO's office must reach TA's office by the end of that very month itself.


(GEETHA THOOPAL)
FA&CAO/B&E.


(V.K. JAIN)
Chief Engineer/G.