

Chapter XXXII
THE TRAFFIC BOOK

3201. **Scope of Traffic Book.-** The Traffic Book is a compilation which collects and brings to account, under the prescribed heads Coaching, Goods and Sundry Other Earnings, the whole of the traffic earning of a railway, both Local and Through, whether accrued at stations or otherwise. It records the progress of realization of these earnings, the results of apportionment of traffic interchanged with Other Railways and Deposit Private Companies (including Out/ City Booking Agencies, Jansadharan Ticket Booking Sewak, Yatri Ticket Sewa Kendra and Private Railways), and the progress in the settlement of the balances on these accounts.

3202. **Parts of the Traffic Book.-** The Traffic Book consists of four distinct parts, viz

- A. station Accounts;
- B. adjustment or Division Sheets;
- C. Ledger account of the Home Railway; and
- D. Abstract of Earning and Statement of Balances.

Traffic Book, Part A

3203. The earning accrued at stations, for the realization of which the home railway is responsible, are consolidated in Traffic Book Part A. It should be maintained in Form A. 3203 separately for Coaching- and Goods traffic. The names of all stations open for traffic (Coaching or Goods, as the case may be) should preferably be printed in convenient groups, generally in the order of their geographical position on the railway.

COACHING/GOODS TRAFFIC BOOKS FOR THE MONTH OF- 20....

Part-A station Accounts

Form A.3203

Station	Balance brought forward Dr.	Debits		Total Debits excluding opening balance	Total Debits including opening balance
		Traffic earnings for the month			
		Coaching/goods earnings	Sundry other earnings		
1	2	3	4	5	6
A	2,000	20,000	600	20,600	22,600
B	2,500	25,000	900	25,900	28,400
C	3,000	35,000	500	35,500	38,500
Total	7,500	80,000	2,000	82,000	89,500

Credit				Total	Balance carried forward Dr.	Stations.
Cash Dr.	Vouchers Dr.	Transfers				
		Dr.	Cr.			
7	8	9		10	11	12
16,600	2,000	1,500		20,100	2,500	A
20,000	3,000	1,900		24,900	3,500	B
30,0000	4,000	900	400	34,500	4,000	C
66,600	9,000	4,300	400	79,500	10,000	Total

3204. **Posting of Traffic Book Part A.-** The posting in Traffic Book Part A should be made from the Station Balance Sheets after the same have been dealt with in the manner indicated in Paragraph 2747 and the figures for the various headings should be summarized in a convenient form. The posting in Traffic Book Part A shall be made from systems generated Balance Sheets or the Balance Sheet prepared manually at the stations as well as changes made by Traffic Accounts office during internal check conducted either in the computerized system or manually.

3205. The opening balance for each station should be brought forward From the Traffic Book for the previous month and compared, during the course of posting the Traffic Book, with the corresponding figures shown in the Balance Sheet of the station concerned.

3206. The traffic earning for the month, whether "Local" or "Through", should, be posted to the credit of the appropriate head of account, Coaching, Goods or Sundry Other Earnings, as the case may be. The provision of further analytical columns under each head for the preparation of abstracts of earnings is left to the discretion of the Accounts Officer.

3207. Similarly, the realization of traffic earnings, whether in "cash", "vouchers" or "transfers" should be posted under the heads provided in the form; the balance representing the unrealized earnings being posted in the column "Closing Balance".

3208. After all the Balance Sheets have been posted in the manner indicated in the previous paragraphs, the Traffic Book, Part A, should be examined to see that there is an entry for each station on the home railway open for the traffic concerned ('Coaching' or 'Goods' as the case may be).

3209. The various columns should be totaled and it should be seen that the sum total of the debit columns agrees with the total debits and that of the credit columns with the total credits and that the difference between the total debits and credits tallies with the closing balance to be carried forward to the next month's account.

3210. **Verification of the correctness of postings in Traffic Book, Part A.-** Opening Balance. The total of the opening balance should be verified with that of the closing balance in the Traffic Book for the previous month.

3211. Cash.- The figure under the head "cash" should be verified with the Cash Registers (A.2721) or, where the latter are not maintained, with the summary of Traffic Cash Check Sheets (A.1943).

3212. Vouchers.- The head "vouchers" should first be analysed under the sub-heads "Warrants" (Local and Through) and "Credit Notes" (Local, Through and Military) and should be verified with the aggregate of the Warrants and Credit Notes sent in by station in lieu of cash.

3213. It will be observed that the postings of figures of Warrants and Credit Notes in the Traffic Book, Part A, are made on the basis of their station entries (see also Paragraph 2729 These Warrants and Credit Notes are checked in the Accounts Office and the checked amount is billed for against the Departments concerned (see Chapter XXIX)

The difference between the station and the audited figures of Warrants and Credit Notes should be adjusted in the Traffic Book Part A, by increasing or decreasing (as the case may be) the earnings heads concerned on the debit side. This adjustment should be made on the basis of the aggregate of the under and overcharges on individual warrants and Credit Notes.

3214. Transfers.- This head consists of "Balance Sheet Transfers" and "Book Transfers". Under the former are recorded all sums which are transferred from the Station Balance Sheet to the Accounts Office Balance Sheet or *vice versa*, viz., amounts received with the station earnings in connection with the out standings in the Accounts Office Balance Sheet or *vice versa*. The latter head is used to record:-

- 1) Amounts received with station earnings but credit to the expenditure heads of account through the Journal Entries of Transfers. These items form credits to the head "Book Transfers".
- 2) Amounts paid out of station earnings for Departmental expenditure and debited to the expenditure heads through the Journal Entry of Transfers. These items form debits to the head "Book Transfers".

3215. The totals under the head "Balance Sheet Transfers" should be verified with the corresponding figures in the Accounts Office Balance Sheet and it should be seen that the figures balance each other and that the suspense head is cleared. The totals of the head "Book Transfers" should be verified with the Summary of Journal Entries.

3216 Rectification of mistakes, Adjustment Balance Sheet.- All errors noticed during the course of verification of postings in Traffic Book, Part A, involving corrections in this figures of The Station Balance Sheets, should be rectified in the Traffic Book through the "Adjustment Balance Sheet". The "Adjustment Balance Sheet" is a supplementary Traffic Book prepared in the same form as the Traffic Book, Part A, to collect all the errors pertaining to the figures of each station to avoid repeated alterations in the figures already posted. All such corrections should be carried out neatly in the Traffic Book Part A.

3217. The Traffic Book Part A, having been completed in the manner indicated in the previous paragraphs, the grand totals under each head should be transcribed to the Traffic Book, Part C (Paragraph 3227).

TRAFFIC BOOK, PART B

3218. The Traffic Book Part B, deals with the results of apportionment of all Through traffic interchanged between the Home Railway, Other Railways and Deposit Private Companies (including Out Cite Booking Agencies, Private Railways)

3219. The Traffic Book, Part B for Coaching traffic should be maintained in Form A. 3219.

Form A. 3219

COACHING TRAFFIC BOOK FOR THE MONTH OF20....

PART B showing Division of earning on Coaching Traffic interchanged with other Railways and Deposit Private Companies.

Rail way	Outward Passengers, Parcels Outward paid and inward To pay and other coaching traffic				Inward Passengers parcels Outward paid and inward To pay and other coaching traffic				Total	
	Passengers	Other coaching traffic	Total		Passengers	Other coaching traffic	Total		Dr.	Cr.
			Dr.	Cr.			Dr .	Cr.		
Home Railway	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	8215	23950
Other Railways			8215				23950			
A	3500	600		4100	6000		6000		6000	4100
B	1600	305		1905	850		850		850	1905
C	600	600		1200	9000		9000		9000	1200
Total	5700	1505		7205	15850		15850		15850	7205
Non Government Railways (Deposit Private Companies)										
X										
Y	300	250		550	2000	500	2500		2500	550
Z	100	60		160	4000	1000	5000		5000	160
	170	130		300	500	100	600		600	300
Total	570	440		1010	6500	1600	8100		8100	1010
Grand Total										

Note- Further analytical columns under each head as may be found necessary for the preparation of abstracts of earnings may be provided to suit local requirements and furnishing details to non-Governmental Railways.

3220. The Traffic Book, Part B, for Goods traffic should be maintained in Form A. 3220

GOODS TRAFFIC BOOK FOR THE MONTH OF20...

Part B-Showing Division of Earnings of Goods traffic interchanged with Other Railways and Deposit Private Companies

Railway	Paid' and 'To-pay' Goods traffic to Other Railways and Deposit Private Companies		'Paid' and 'To-pay' Goods traffic from Other Railways and Deposit Private Companies		Total	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>
Home Railway Total	25,000		..	5,000	20,000	
Other Railways						
A						
B		10,000	2,000			8,000
C		4,500	...	1,500		6,000
Total		500	1,500		1,000	
Deposit Private Companies		15,000	2,000			13,000
X						
Y		8,000	3,000	..		5,000
Z	2,000	...	2,000	...	4,000	..
		4,000	...	2,000		6,000
Total Grand Total Part B		10,000	3,000			7,000

3221. **Apportionment of Earning.**- The Railway apportioning the earnings shall make an adjustment with each Railway to which share is due on interchanged traffic based on the share worked out through Centralised Apportionment System for Passenger and Goods earnings. Where shares are not worked out through Centralised Apportionment System, i.e. Parcels, Postal haulage etc. the same will be adjusted with concerned Railways as per Division Sheet.

In the case of traffic interchanged between the Indian Railways, the adjustment of Goods, Passengers and 'Paid' Parcels traffic devolves on the forwarding railway while the adjustment of 'To-Pay' Parcels traffic devolves on the receiving railway. No adjustment is made in respect of Excess Fare, Luggage, Animals and Birds, etc. traffic, such earnings being retained wholly by the collecting railway (Paragraph 2158 & 2206).

3222. There are, at present, two methods of apportionment of earnings from traffic carried over or more railways viz., (1) Where in the case of Passenger and Goods, apportionment is carried out by Centralised Agency appointed by Railway Board and detailed apportionment matrix of outward and inward shares pertaining to each Railway is circulated by the agency for adjustment of apportioned shares by Railways and (2) Where detailed accounts of apportionment technically called "Division Sheets" are compiled and rendered to the other railways in the case of Parcel earnings, Postal haulage, etc. Under the Division Sheet method which is followed in the case of apportionment of Parcel, Postal Haulage and Military Special trains and traffic interchanged with Deposit Private Companies, SPVs the railways prepare and render to each other the Division Sheets showing, in detail, the proportions due on interchanged traffic.

3223. Posting of Traffic Book, Part B.- The postings in Traffic Book - Part B, should be made from the net results of apportionment exchanged with each other zonal Railway. These postings are made on the general principle that out of the earnings from through traffic, for the realization of which the home railway is responsible and which are included in Coaching or Goods earnings in Part A the home railway has to surrender the portion which is not its own. Similarly, it has to bring into account its own share of earnings from the traffic for the realization of which other railways and Deposit Private Companies are responsible (viz., the received passengers, luggage and animals and birds, etc. traffic and inwards paid and outwards to-pay parcels and goods traffic). Thus the shares of other Railways and Deposit Private Companies in forwarded passengers, luggage and animals and birds, etc. traffic should be posted to the credit of these Railways and Deposit Private Companies by debit to the home railway. Similarly, the home railway share in received passenger, luggage, animals and birds, etc. traffic should be posted to the debit of these Railways and Deposit Private Companies by credit to home railway. In like manner, the net result of apportionment on parcels and goods traffic should be posted to the debit or credit of other railways and Deposit Private Companies by credit or debit to home railway earnings.

The various sources from which the net results of apportionment are to be obtained for the posting of Traffic Book, Part B are given below.

(I) For traffic interchange between Indian Railways

Passengers Outward	Register of shares due to each railway on printed Tickets and Blank Paper Tickets.
Passengers Inwards	Telegraphic advice of results of apportionment received from the other railways
Parcels Outwards 'Paid	Statements showing result of apportionment made on the basis of prescribed percentages.
Parcels Inwards 'Paid	Telegraphic advices of results of apportionment received from other railways
Goods Outwards 'Paid and 'To-Pay	Machine statement of apportionment.
Goods Inwards Paid and 'To-Pay	Telegraphic advices of net results received from the other railways.

II For traffic interchanged with Deposit Private Companies

Inward Passengers, Luggage, Animals and Birds, etc. traffic,. Outwards Parcels traffic and Outwards Goods traffic.	inwards Division Sheets.
Outward Passengers, Luggage Animals, Birds, etc. Traffic inwards Parcels traffic and Inwards Goods traffic.	Home Railway Division

3224. The totals of the figures posted against the home railway and each other railway and Deposit Private Company should then be cast and transcribed to Traffic Book, Part C.

TRAFFIC BOOK, PART C

3225. As stated in paragraph 3202, the Traffic Book - Part C, is the ledger of the Home Line for traffic earnings. It should be maintained in Form A. 3225, separately for coaching and goods traffic. It contains three ledger accounts, viz., (1) the Traffic Account, (2) the Other Railways Account and (3) the Deposit Private Companies Account.

Form A-3225

COACHING/GOODS TRAFFIC BOOK FOR THE MONTH OF 20....

Part C-Showing adjustment of the "Traffic Account, Other Railways" and "Deposit Private Companies" Account

Particulars	Balance	Debits to Traffic Account		Other Railways and Deposit Private Companies		Vouchers	Total debits excluding balance	Total debits including balance
		Traffic Earnings						
	Dr.	Cr.	Cr.	Sundry other earnings	Dr.	Cr.	Dr.	
1	2	3	4	5	6	7	8	9
I. Stations and Accounts Office	7,500	80,000	2,000	...	...		82,000	89,500
(1) Total Coaching/ Goods stations brought forward from Part A.	2,500	40,000	500	...	...	9,000	49,500	52,000
2. Accounts Office								
Total Stations and Accounts Office	10,000	1,20,000	2,500	...	...	9,000	1,31,500	1,41,500
II. Transfers from Part B-								
(1) Home Railway		20,000						
(2) Other Railways	Cr.				8,00		Cr.	Cr.
A.	4,000				0		8,000	12,000
B.	Cr.			1,000	6,00		Cr.	Cr.
C.	2,000				0		6,000	8,000
Total Other Railways	Dr.						Dr.	Dr.
	600						1,000	1,600
III. Deposit Private Companies	Cr.			1,000	14,00		Cr.	Cr.
X.	5,400						13,000	18,400
Y.	Dr.				5,00		Cr.	Cr.
Z.	1,000			4,000	0		5,000	4,000
Total Deposit	Cr.						Dr.	Dr.

Private Companies	700				6,00		4,000	3,300
Total Transfer from Part B	Cr. 800				0		Cr. 6,000	Cr. 6,800
Total Parts A and B	Cr. 500			4,000	11,000		Cr. 7,000	Cr. 7,500
		20,000		5,000	25,000			
	10,000	1,00,000	2,500	5,000	25,000	9,000	1,31,500 9,000	1,41,500
							----- 1,22,500	

Credit to Traffic Account				Transfer Railways		Balance	Particulars	
Cash	Vouchers	Transfers						
		Dr.	Cr.	Total	Dr.	Cr.	Dr.	
10	11	12	13	14	15	16	17	18
66,600	9,000	3,900		79,500	...	...	10,000	I. Stations and Accounts Office.
31,400		18,600		50,000	...	...	2,000	(1) Total Coaching/Goods stations brought forward from Part A.
								(2) Accounts Office
98,000	9,000	22,500		1,29,500			12,000	Total Stations and Accounts Office
								II. Transfers from Part B-
								(1) Home Railway
								(2) Other Railways
								A.
								B.
								C.
					600	4,000 2,000	Cr. 8,000 Cr. 6,000 Dr. 1,000	Total Other Railways
					600	6,000	Cr. 13,000	
					1,000	700 800	Cr. 5,000 Dr. 4,000 Cr. 6,000	III. Deposit Private Companies
								X.
								Y.
								Z.
					1,000	1,500	Cr.7,000	Total Deposit Private Companies

								Total transfer from Part B
98,000	9,000	22,500		1,29,500			12,000	Total Parts A and B

3226. Traffic Account.- For the purpose of recording the traffic earnings in the month's account to which they pertain and of watching the progress of their realization, a suspense account Traffic Account is operated upon in Part C of the Traffic Book This account is debtor for all earnings, whether Local or through and is creditor for all recoveries of such earnings. The balance therefore, represents unrealized earnings.

3227. Posting of Traffic Book, Part C.- The opening balances should be brought forward from the Traffic Book, Part C. of the previous month and checked with the corresponding figures transcribed from Part A and the Accounts Office Balance Sheet. The traffic earnings for the month credited through the Station Balance Sheets should be brought forward from the Traffic Book Part A These items form debits to Traffic Account by credit to final heads of earnings (viz Abstract X Coaching earnings, Y Goods earnings and Z Sundry other earnings. In regard to earnings from Through traffic, the division thereof between Home Railway, other Railways and Deposit Private Companies having already been made in Traffic Book, Part B, the figures should be transcribed from that Part to Part C. The Home Railway's earnings in which these were merged in Traffic Book, Part A, should be minus credited by credit to other Railways and Deposit Private Companies or vice versa.

3228. The realisation of traffic earnings should be similarly brought forward from Part A. These figures will represent credits to Traffic Account by debit to "cash" "vouchers" or "transfers.

3229. The debits and credits to Traffic Account in the Accounts Office Balance Sheet should be brought forward from that Balance Sheet and should be added to these transcribed from Part A. In the case of these figures, the credit to earnings arises only in respect of such items as have not already passed through the Station Balance Sheets and Traffic Book, Part A.

3230. Other Railways Account.- All transactions regarding division of traffic earnings with other railways with which the traffic is interchanged and which bank with the Government Treasury are passed through this account. The opening balance in favour or against each railway should be brought forward from the Traffic Book, Part C, for the previous month. The results of division of interchanged traffic for the month are transcribed from the Traffic Book, Part B. The payments to and receipts from other railways by "Transfer Railways" should be posted from the extracts of Transfer Certificates and the balances in favour of or against each railway worked out. These balances represent unadjusted through traffic transactions with other railways and should be susceptible of verification with the balance (of unadjusted Account Current (A. 3238).

3231. Deposit Private Companies Account.- When, under competent authority (Appendix I-T), Through traffic is permitted with companies or other carriers who do not bank with a Government Treasury, moneys due to them on the apportionment of traffic for the month should be credited to this account. This credit will be removed by actual payment or debit (by credit to earnings) against moneys collected by private companies on behalf of Indian Railways. In cases, however, where moneys due from Private

Companies exceed those due to them, the net amount should be debited to this account and cleared when cash is received. The balances under this account should be proved in the same way as those under "Other Railways".

3232. Closing of Traffic Book-C.- The grand totals under each of the heads Coaching, Goods and Sundry Other, earnings as also under other Railways and Deposit Private Companies should be transcribed to Part D from which the monthly Journal Entry is prepared for incorporation in the General Books.

Traffic Book, Part, D

3233. The Traffic Book, Part, D, consists of the monthly Journal Entry and two statements. It should be maintained in Form A.3233 separately for Coaching and Goods traffic.

Form A.3233

**COACHING GOODS TRAFFIC BOOK FOR THE MONTH OF.....20.....
Part D-Revenue (Earning) Journal entry for the month of20.....**

Debits As per Part C of Coaching/ Goods Traffic Book	Accounts	Credits As per Part C of Coaching/ Goods Traffic Book
1,22,500	Traffic Account	
“	Coaching/Goods	1,00,000
“	Sundry other earnings	2,500
“	Other Railways	13,000
	Deposit Private Companies	7,000
1,22,500	Total	1,22,500

Dated.....20....

For **Financial Adviser and Chief Accounts Officer**

Statement No.1 Showing details of clearance of “Other Railways” and “Deposit Private Companies” Accounts by Transfer Certificated, Pay Orders, etc.

Balance from previous month	Accounts concerned	Transaction for the month		Total		No. and date of Transfer Certificate or Pay Order issued in settlement of Traffic	Amount of clearance debited or credited to Other Railways or Deposit Private Companies		Balance unadjusted as per Part C of Traffic Book.
		Dr.	Cr.	Dr.	Cr.		Dr.	Cr.	
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>
Cr. 5400	Other Railways	1,000	14,000	1,000	19,400	T.C No.9 of A. Rly. T.C. No.11 of B Rly. T.C. No.19 against C. Rly	..	4,000	
							..	2,000	

							600		13,000
Cr.5400	Total	1,000	14,000	1,000	19,400		600	6,000	13,000
Cr. 500	Deposit Private Companies	4,000	11,000	4,000	11,500	Pay Order No. 1 No.2 No.3	1,000	700 800	7,000
Cr. 500	Total	4,000	11,000	4,000	11,500		1,000	1,500	Cr. 7,000

Dated20.....

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For **Financial Adviser and Chief Accounts Officer**

Statement No.II - Comparing Traffic Book Balances with those appearing in the General Books

Head of Account	As per Traffic Book		As per General Books		Difference		Explanation of difference	Month in which adjusted
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.		
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>
Traffic Account	12,000	...	20,000	..	8,000	...	Cash in transit not dealt with in General Books Rs.8,000	
Other Railways	...	13,000	...	13,000	
Deposit Private Companies	...	7,000	...	7,000	

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Section Officer(Accounts) Traffic Book Section

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Section Officer(Accounts) Book Section

3234. **Preparation of Journal entry.-** In the Journal Entry, the transactions for the month are journalized for incorporation in the General Books of the railway Only the debit side of the Traffic Account is journalized The grand total under the column "Total debits excluding balances" should be posted in the

Journal Entry to the debit of Traffic Account, but, before doing so, the amount of vouchers should be excluded as this amount is accounted for on the debit side twice, once through the Station Balance Sheet where the connected Ticket, way-Bill or Invoices Accounted for and again through the Accounts Office Balance Sheet. The credits to the Earnings heads, Other Railways and Deposit Private Companies should be posted from the respective columns in Part C of the Traffic Book.

3235. Comparison of Traffic Book balances with main ledgers. - The balances under "Traffic Account," "Other Railways" and "Deposit Private" Companies" as brought out in the Traffic Book should be proved monthly with the corresponding balances in the main ledgers. For this purpose, the balances under each of the accounts mentioned above in the Coaching Traffic Book should be transferred to the Goods Traffic Book and the total balances worked out. These should then be compared with those in General Books. Differences should exist only under Traffic Account due to "Cash in Transit."

3236 Cash in transit. - Stations take credit in their Balance Sheets for cash realized by them in the month irrespective of whether it is remitted to and acknowledged by the Cashier in that month or in the subsequent month. Such station cash for which credit has been allowed to the Stations in one month but, which has been received in the Cash Office after the third of the following month and consequently included in the General Books in the following month, is called Cash in transit. The following example illustrates how the Cash in Transit causes the difference between the balance in the Traffic Book and that in the General Books.

FIGURES AS PER TRAFFIC BOOK

To balance	Rs.10,000	By cash, etc. For January, 20....acknowledged by cashier upto third February 20.....	Rs. 1,12,500	Rs.
To traffic earnings	1,22,500	By cash etc. For January, 20....acknowledged by cashier upto third February 20.....	Rs. 8,000	Rs. 1,20,500
		By balance carried over		12,000
Total	Rs.1,32,500			1,32,500

February 20.....

To balance	Rs.12,000	By cash etc. For February , 20....acknowledged by cashier upto third March 20.....	Rs.97,000	Rs.
To traffic earnings	Rs.1,20,000	By cash etc. For February, 20....acknowledged by cashier upto	Rs. 10,000	Rs. 1,07,000

		third March 20.....		
		By balance carried over		25,000
Total	Rs.1,32,000	Total		1,32,000

FIGURES AS PER GENERAL BOOKS

To balance	Rs.15,000	By cash, etc. For December, 20.....received after third January, 20.....	Rs. 5,000	Rs.
To Traffic Earnings	Rs.1,22,000	By cash, etc. for January 20..... received upto third February 20.....	Rs.1,12,500	Rs. 1,17,500
		By balance carried over		Rs.20,000
	Rs.1,37,500			Rs. 1,37,500

February 20.....

To balance	Rs.20,000	By cash, etc. For January, 20.... Received after third February, 2000	Rs.8,000	
To traffic earnings	Rs. 1,20,000	By cash, etc. for February, 20.... Received upto third March 20.....	Rs. 97,000	Rs. 1,05,000
		By balance carried over		Rs.35,000
	Rs. 1,40,000			1,40,000

3237. Differences under "Other Railways" and "Deposit Private Companies and under "Traffic Account", if not covered by cash in transit, should be investigated and rectified in the accounts for the subsequent months.

3238. Account Current:- The settlement of through traffic transactions among railways takes place monthly and is made on the basis of the results of apportionment. For this purpose, an Account Current should be prepared monthly in Form A.3238 for each railway with which traffic is interchanged. An Account Current is a copy of the ledger account of the Other Railway or Deposit Private Company in the books of the Home Railway. Only one Account Current should be prepared for both Coaching and Goods transactions and the net result in favour of or against the railway worked out. Where the Home Railway is creditor, the Account Current should be sent to the debtor railway. In the case of other railways the account current should be accompanied by a Transfer Certificate for acceptance by the debtor railway. The Transfer Certificate will, as a rule, be accepted in full by the debtor railway, any errors noticed in checking the account being notified to the creditor railway for adjustment in the subsequent month.

Form A.3238

.....**Railway**

ACCOUNT CURRENT

.....Railway in account with the..... Railway for through traffic transaction,
Coaching and Goods for.....20.....

	Dr.		Cr.
	Rs.	P.	Rs. P.
As per..... Railway Division Sheet/Advice of Apportionment-			
Coaching.....			
Government Traffic.....			
Goods.....			
Coal.....			
As per..... Railway Division Sheet/Advice of Apportionment			
Coaching.....			
Government Traffic.....			
Goods.....			
Coal.....			
Total.....			
Balance due to.....Railway			
Total.....			

No..... dated

Forwarded to the..... for favour of early payment/adjustment. Transfer Certificate No..... ofis sent for acceptance in Accounts for.....

.....
Financial Adviser and Chief Accounts Officer

(to be returned to FA&CAO.....Railway).....Reference your bill No.....of.....for Rs.....for the month of.....

The above bill is passed for payment on...../Transfer Certificate is accepted for adjustment.

.....
Accounts Officer

∞ ∞ ∞ ∞ ∞ ∞ ∞ ∞ ∞ ∞ ∞ ∞ ∞ ∞ ∞ ∞ ∞