

THE
RAILWAY ACCOUNTANT

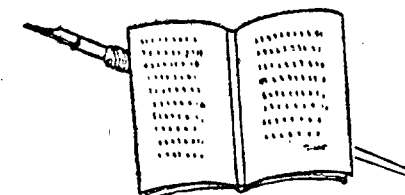
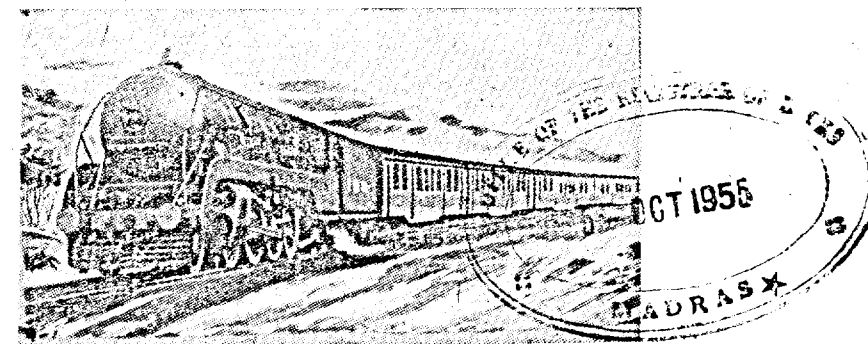
*A Monthly Journal devoted to
Railway Accounts, Audit & Finance*

Published on the 15th of every month.

Vol. II No. 6

SEPTEMBER 1955

Re. ONE



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X415:8fm2
N55.2.6
194389

able in Advance : Annual Rs. Ten. Half-yearly Rs. Five.

Groups of Twelve* Subscribers Annual Rs. 96

Libraries, Institutes, etc. : „ Rs. 9.

* Four only for Examination Candidates.

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All contributions should be addressed to the undersigned so as to reach him not later than the 28th of a month for inclusion in the next month's Journal, which is published on the 15th of every month.

The Managing Editor does not hold himself responsible for the accuracy of the news supplied by correspondents or for opinions expressed by Contributors.

Remittances may be made by M.Os., Indian Postal Orders or Cheques. In the case of outstation cheques, annas ten should be added for clearing charges.

All communications, contributions, subscriptions, advertisements etc., should be addressed to

The Managing Editor,
"The Railway Accountant"
14, Balakrishna Road, Mylapore,
MADRAS-4.

ACKNOWLEDGMENTS

The following Journals and Magazines have been received since the last issue :

Central Railway Newsletter—August 1955	Indian Railway Gazette—September 1955
Central Railway Magazine—August 1955	Accountants' Journal, New Zealand—July 1955
Northern Railway Magazine—August 1955	Australian Accountant—July 1955
North Eastern Railway Magazine—June 1955	Careers & Courses—September 1955
Western Railway Magazine—July 1955	Wednesday Review—W. E. 7-9-1955
Chartered Accountant—August 1955	Railway Herald—W. E. 5-9-1955
Southrailnews—August 1955	Monthly Railway Statistics— (Rly. Board) March 55
Eastern Railway Magazine—	Educational Review—August 1955

App. III Exam. 1954. Answers for the papers on Books & Budget & General Expenditure are expected to be out by 10th October 1955.

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(A Monthly Journal devoted to Railway Accounts, Audit and Finance)

14, BALAKRISHNA ROAD, MADRAS-4.

Vol. II

SEPTEMBER 1955

No. 6.

Report of the Public Accounts Committee on Indian Railways

The Indian Parliament, being the representative of the owners of the vast National Undertaking of the Indian Railways, is the ultimate authority for reviewing the work of the Railway Administration, year after year. In spite of the fact that adequate financial control has been provided for at every stage, even from the stage of collection and preparation of materials for budgeting operations, and the detailed discussions thereon before their final incorporation into the Budget and their subsequent scrutiny in the Parliament, still irregularities continue to occur in the actual administration. Hence the need for a *post mortem* examination not only with a view to criticise defects, but also suggest remedies for meeting the situation in the future. Parliament is unwieldy for this purpose and hence in order to discharge its duties to the taxpayer, a smaller committee (drawn from various walks of life) is appointed from amongst the Members of Parliament, whose duty it is to go into the administration report carefully, obtain such other extra material as is necessary for a clear grasp of the administration and to offer its verdict as to the propriety of the various transactions that have already taken place. This Report of the Public Accounts Committee is based upon the Appropriation Accounts and Accompaniments thereto, and is presented to the Parliament for discussion and recording its opinion. Each year's report presents a variety of features though in some of the cases, it can be seen that there is a common defect viz., absence of adequate exercise of prudence in individual cases.

Elsewhere in this Journal some important paragraphs have been reported as defects of the administration. It would be observed therefrom that the Administration, in naturally trying to defend its actions, does not see eye to eye with the critic. It should not, however, be forgotten that the ultimate goal of both the Administration and the Critic is the well-being of the taxpayer and the proper utilisation of the finances placed at the disposal of the Administration, to the best advantage of the taxpayer. To quibble, therefore, that a certain case is not *additional*, but only *advance*, or otherwise, would not therefore really meet the position. It is against human nature to readily accept a fault, but when there is no other go, it has to be faced. In one case, it has been found that payments were made for materials not up to specifications and this resulted in heavy losses to the Government and further orders were transferred to another firm before finalising the deal with the defaulting firm. This would not have required any advice from outside sources, as any prudent man would first get out of trouble before venturing into a fresh one. In yet another case, undue lenience has been shown in not enforcing the clear terms of the contract, and thus brought about heavy losses to the Railway. Thus, the Officers responsible for such grave irregularities really

deserve to be booked, though not for themselves, yet in the interests of future working, so as to be a deterrent on possible future errands. The Public Accounts Committee is thus emphasising the need for bringing home the responsibilities of the officers concerned.

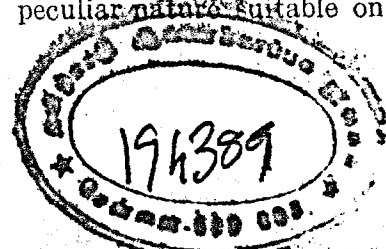
The question of heavy surplus stores balance continues to be a regular feature of the Report. Unless radical analysis at technical level is made of all such surplus and their possible utilisation at an early stage, this question is likely to give more and more trouble in future. In fact on every occasion of indents for fresh purchases, possible utilisation of such surplus wherever they exist in lieu of fresh materials would have to be considered. Not that the Administration is not aware of such necessity, but practice and theory are often at logger-heads and depend upon the initiative of the "man on the spot".

Another subject that is of topical interest is the *Regrouping of Railways*. This is a vexed question and one may feel that bigger units (so as to lessen their number) are likely to be more manageable than smaller units (with greater number). Still it is hard to justify the same purely on financial grounds in all the cases. Hence, something has to be done in order to prove that the effect of the regrouping has been one in the right direction and on sound lines.

Questions have been raised in Parliament very frequently on this subject; and even very recently in reply to questions from several Members of the Parliament, the Railway Minister, Shri Lal Bahadur Shastri, stated that the issue of regrouping should no longer be kept alive, and that the matter should be left to the Railways and to Government to decide when to create a new Railway or a new zone. Whatever else may or may not be done, it is very essential that the entire working of the regrouping of Railways in the various aspects of Railway Administration should be thoroughly gone into and the advantages of the integration clearly brought out together with the disadvantages, if any, by such integration. Facts and figures in full detail are bound to be of great use in setting at rest the doubts of the layman who always feels rightly or wrongly that integration has created more trouble and more inconvenience than ever before.

The Public Accounts Committee has expressed that the manufacturing programme of TELCO of locomotives and boilers for the Indian Railways should first have been given top priority before diverting their attention to other subsidiary business like manufacture of trucks etc. We however find from the Press Note issued by TELCO (published on page 116 of this Journal) that the Company reached the Railway's target. If so, the delays that were reported during the year under review by the P. A. C. should obviously have since been made good. But the aspect from which the position has been considered by the Committee is the loss that the Railways had to incur during the years in question on account of non-execution of contracted quantities within the stipulated period by TELCO. It is, therefore, but natural to expect losses by such delays to be recouped to the Railway by those responsible for them.

We agree that the Grainshop Organisation has outlived its time, and it is rational to expect its closing down as early as possible. To be granting increased scales of pay and also to continue amenities of a peculiar nature suitable only to emergent occasions are inconsistent.



Composite Index of Operating Efficiency

The efficiency of Railway Working is measured by different indices, each suited to the particular phase of operation: e.g., the number of engine miles per engine day provides a criterion for judging the intensity of the use of engines; similarly, the statistics of net tons per goods train provide a means of comparing the efficiency of the loadings of goods (i.e., whether the unused capacity is less or more). Each index will in its own way give a picture of the measure of performance in a particular aspect. For getting an idea of the overall efficiency, it is usual to take the following statistical factors.

1. Wagon miles per wagon day (goods).
2. Net ton miles per wagon day (goods).
3. Gross tons per goods train (goods).
4. Net tons per goods train (goods).
5. Gross ton miles per goods train hour (goods).
6. Net ton miles per goods train hour (goods).
7. Engine miles per engine day (goods).
8. Percentage of serviceable wagons (goods).
9. Engine miles per engine day (passenger).

10. Punctuality of passenger trains (passenger).

11. Percentage of serviceable passenger carriages (passenger).

12. Percentage of serviceable engines (goods and passengers).

13. Fuel consumption: lbs. per 1000 gross ton miles (goods and proportion of mixed).

14. Shunting miles per 100 train miles (goods and proportion of mixed).

15. Fuel consumption: lbs. per 1000 gross ton miles (passenger and proportion of mixed).

16. Shunting miles per 100 train miles (passenger and proportion of mixed).

It is essential that in respect of the above items, the following aspects should be studied; the method of their preparation, sources from which they are obtained and the purpose to which these are to be put to by the various Departments—Administrative and Executive.

In the current context of circumstances, the Financial Branch of the Accounts Department has to fall back upon some of these figures, when justification has to be furnished for green star works for which very little margin of time is allowed in the various Departments—particularly, Finance. The expeditious and accurate preparation of these statistics would therefore be absolutely essential.

Factors of Productivity

"Performance must be under constant scrutiny and the standard by which performance is measured must itself be checked from time to time" were emphasised by Mr. Harold Wilmot, a past President of the Institute of Cost and Works Accountants, London, in a very interesting paper presented by him on

Productivity, to the Croydon and District Productivity Association. The further points made by him were:

Plans for action of any kind must be logical and fit in with the estimated possibilities of the situation. Some reasonable degree of optimism may be

permitted and even encouraged, but a measure of realism is essential. Programmes must be precise. Some provision against the unexpected is necessary, but allowances can be carried so far as not to be a menace to production. Processes must be efficient and up to date. It may be necessary to have instructions in processes and the correct use of equipment. The important thing is for higher management to be conscious of the fact that there is a problem connected with the efficiency of the production processes and to give it a constructive attention.

Procedures must be dynamic; leadership all down the executive line must be vitalising and must originate with

higher management. It must all stem from a single personality, the chief executive. Always, there must be one supreme executive authority. Perfection must always be the target. It is good philosophy to be always content but never satisfied. Pride in productivity must be inculcated. Prizes should be generous and awarded quickly. The speed of an award increases its value. Rewards generally should be as large as is economically possible rather than as small as will be accepted without undue complaint. The same generosity should be applied to rewards for management at all levels.

Railway Gazette, London.

The Public Accounts Committee Report

The 13th Report covering Railways Appropriation Accounts for 1951-'52 and 1952-'53 was presented to the Parliament on the 31st August 1955.

Diversion of the capacity of the TELCO for purposes other than those for which it was intended had, in the opinion of the Committee, retarded the attainment of self-sufficiency in the manufacture of locomotives and boilers for the Indian Railways.

The Railway Board have come in for a lot of notice in this Report. Among the various points concerning the Railways, the following important ones may be mentioned:

MANUFACTURES BY TELCO

Appointment of a Team of Technical Experts by the Railway Board to go into the question of the costing system in force in the TELCO and also examine the extent to which the indigenous material and capacity were being utilised by the Company in the manufacturing process; this team should particularly investigate whether the subsidiary busi-

ness like manufacture of trucks etc., which was a commercial venture undertaken by the *Telco* was not getting any benefit at the expense of the Railway and whether these activities were not hampering the progress of the manufacture of boilers and locomotives according to the time schedule laid down in the Agreement and if so, to what extent. Investigation would also include apportionment of the idle time of the machines on various accounts.

The fact that the delay in the manufacture of boilers and locomotives by *Telco* as a result of which higher prices had to be paid by the Government was a perturbing factor. The Railway Board should assess the magnitude of the loss and inform the Committee of the steps to be taken to recover the loss from the Company. The Financial Commissioner, Railways, had stated that payment of Rs. 1.14 crores made to TELCO on account of initial and double depreciation was an advance payment of the depreciation as it would in any case have been paid in 1961. The Public Accounts Com-

mittee do not consider it an *advance* payment, but an *additional* payment, especially when this additional depreciation had also been allowed on equipment etc., which had been purchased over a period of years after the Agreement. Obviously, the additional depreciation on such assets would not be extinguishable by 1961.

PURCHASE OF OIL TANK WAGONS

Loss was caused to the Exchequer in connection with the late delivery by a Canadian Firm of Wagons through the Indian Supply Mission in Washington. The Committee wanted the Railway Board to furnish the names of the Officers responsible in the Ry. Board's Office for not pursuing the case relating to such purchases and finding out from the Indian Supply Mission what action had been taken by them in claiming rebate from the Canadian Firm and what further action the Railway Board proposed to take against these Officers for the loss caused by their negligence. It expressed dissatisfaction over the manner in which this transaction was handled by the Railway Board and at the justification put forward for the favourable treatment accorded to the Canadian Firm. Negotiations conducted in this case with another Belgian Firm before finalising the deal with the Canadian Firm also came up for comment.

PURCHASE OF RAILS

The Committee expressed its disapprobation of the "perfunctory manner" in which the Indian Supply Mission at Washington handled the purchase of rails which were found to be defective and unserviceable. "The Indian Supply Mission failed to observe the elementary principles of prudence in placing reliance without verification on the statement of the foreign firm concerned about shipment of the Rails". While the Contract contained a provision that the firm was responsible for any defect or fault detected by the purchaser in the Stores on their arrival in India, the Committee

failed to understand why a claim could not be preferred earlier against the Firm and earnest attempts made to effect recovery. It wanted to know the action taken against the officials responsible for the delay in preferring the claim. Purchase of "unserviceable" rails had been grossly mishandled by the I. S. M., Washington, and required further detailed investigation. It was a "sad commentary on the working of the purchase wing of the Mission".

TENDERS FOR PURCHASE OF STORES

The Committee held the view that the Railway Board should issue clear instructions for the strict adherence by the Railway Administrations to the prescribed procedure for calling of tenders. The Railway Board should pay "unremitting attention" towards progressive reduction in the accumulation of surplus stores and scraps, the balance in stock of which was still on the high side.

REFUND OF EXPORT CESS

The Railway Board should examine whether the sum of 217,000 Swiss Francs was not reimbursable to the Government of India by the Swiss Firm, Schlieren, in view of the fact that the Swiss Government had discontinued the levy of export cess from October 1949 and the exports to India had not materialised till 1951. It should also examine the justifiability of the payment of 117,363 Swiss Francs made to the Swiss Firm on account of banker's clearing fees, which should not have been included in the cost of production or "firm price".

REGROUPING OF RAILWAYS

The Committee suggested that the Railway Board should evolve some method by which to segregate the financial effect, if any, that may have arisen out of the Regrouping of Railways.

AGREEMENTS

The Committee further emphasised that, while entering into contracts with any Company in future, instead of giving any concession through letters, the Government should invariably make

specific provision in this behalf either in the Agreement itself or execute a supplementary Agreement, if need be.

GRAINSHOP ORGANISATION

The Committee suggested that the Railway Board should earnestly consider

the question of winding up, without incurring any further losses, the grainshops organisation, in view of the high proportion of establishment costs and the fact that a great majority of the staff have opted for the grant of dearness allowance in cash.

Control of Railway Costs

In the Report, by the Railway Board, on Indian Railways, which is published every year, copious statistics are given in Vol. II. The Statement numbered as 7 in Section B of this volume contains details of working expenses of each Railway system for the year under review as well as the previous year for purposes of comparison. The expenditure under each Abstract of Working expenses (Abstract A—Maintenance of structural works etc.) is furnished, in keeping with the structure of accounting by Revenue Abstracts for each of the Departments. As a result of Mr. I. S. Puri's (the then Financial Commissioner) suggestion, some years ago, for revising the scheme of demands for grants, in order to separate, as far as possible, fixed expenditure from variable expenditure and thus provide proper commercial control over transactions of the Railways, the expenditure has been analysed under the following heads:

1. Administration—This is almost entirely a fixed charge and not variable with the outturn of the Railways.

2. Repairs and Maintenance—The bulk of this again is a fixed charge.

3. Operating Staff—This is partly fixed and partly variable, the former being of a larger proportion.

4. Fuel—This is almost entirely variable with the outturn i.e., number of train miles run etc.

5. Operating Expenses other than staff and fuel:—This is partly fixed and partly variable, the former constituting a major portion.

6. Miscellaneous Expenses—This is mostly a fixed charge.

7. Staff Welfare Expenses—This is also mostly a fixed charge, and this hinges more on policy than on outturn.

8. Appropriation to Depreciation Fund—This also, to all intents and purposes, has to be treated as a fixed charge.

Statement 4 of Section B of the Railway Board's statistics referred to shows details of expenditure under the heads noted above for the several Railways, but the cost *per train mile* (composite for BG and MG) has not been worked out and shown in the Report under these heads. A break-up under detailed heads under each Abstract of Revenue Expenditure (of course, falling under the heads of Demands for Grants as detailed above) is provided in Statement 30 Analysis of Working, but the total cost *per train mile* under the different heads of Demand as shown above, would be a useful piece of information for comparing the overall costs (per train mile) under the demand heads for the several Railways. This will provide, it is believed, sufficient food not only for study but for action based on such study, which may result in substantial financial savings.

"B".

Simplification in Railway Provident Fund Accounting

On pages 143 to 145 of this Journal for August 1955, was published an article on "Suggestions for simplification of PF Accounts." Another article on the same subject from Shri U. L. Kothari, B.Com., Senior Accountant, R.A.O.'s Office, Ajmer, has since been received. Extracts therefrom of some portions which are likely to be of interest to readers are given below with a view to elicit discussion from those interested in the subject.

The Railway Board recently invited suggestions from all Railways for improving the method of PF accounting in order to remedy the various defects that now exist both in the posting and reconciliation, of the personal ledger accounts and for clearing the accumulated arrears in almost every Accounts Office. Without adequate and timely action, it is quite likely that the present method of work might easily lead to overpayments, and possibly also underpayments; since opening of more than one account for the same individual has become almost a common feature of post-integration PF Accounting, consequent on the very frequent transfers of staff either within the same Accounts Circle or between several Accounts Circles; and also to decentralisation of all P.F. accounting to the various Regions of each Railway.

The writer has suggested the following remedies:

1. Maintenance of each subscriber's account by the District Office and its periodical reconciliation with its counterpart (P.F. ledger card of Accounts Office) to rectify discrepancies, if any, in the initial stages.

2. Submission of an advice of transfer in a prescribed form in cases of staff transferred from one office to another, whether within the same Accounts Circle or without, by one Distt. Office to another and to the Accounts Offices

concerned, to ensure timely calling of balances from the other Accounts Office and posting of P.F. recoveries in the accounts of the transferred staff eliminating posting of entries in the Registers of unposted Ledger Accounts and Unposted items.

3. Accurate issue of annual P.F. accounts to each subscriber through a Pass Book and dealing with complaints from subscribers by the Distt. Offices concerned in the first instance instead of by the Accounts Office.

4. Amending rules regarding crediting of bonus to the accounts of temporary staff with retrospective effect from the date of confirmation.

The first suggestion of maintaining duplicate account in the District Office and reconciliation of such accounts with those kept in the Accounts Office is not likely to be accepted, particularly by the Executive who are already having heavy work. There also seems to be another difficulty that, at present, except in the Engineering Department, no other District Offices like the Commercial or Transportation seem to have anything like accounts. The suggestion made by the writer is, therefore, not likely to be accepted and may, in practice, become more cumbersome than at present.

The third suggestion of maintaining a pass book for the subscriber by the Departmental Office may however be feasible and, if properly worked out, it may serve to help the executive in avoiding many mistakes that are now found in the Statement of Accounts of P. F. recoveries.

The fourth suggestion regarding crediting of bonus to the accounts of temporary staff, whereby the bonus should be credited from the very beginning, but finally withheld if the services of the staff are terminated before being made permanent, cannot be considered

sound. Firstly, the system of accounting should be devised for carrying out the transactions as per rules and not *vice versa*. Secondly, as the liability of the Parliament for P.F. bonus does not accrue, it would not be correct accounting to credit the subscriber's account with P.F. Bonus at a stage at which he is not entitled to it.

As for the other suggestion regarding the despatch of advices of transfer in prescribed forms, it is obvious that this is dependent on the maintenance of the

P.F. Accounts by the District Officers. It would, however, meet the situation if with every salary bill, a copy of the Transfer Order is attached to P.F. recovery statement, so as to pointedly draw the attention of the Accounts Office to the need for making cross-references when Ledger Accounts are transferred to another clerk (in the P.F. Section) or to another Office.

Comments and suggestions on the subject are invited from all Railways.

Editor, Railway Accountant.

Railway Freight Structure

On pages 114 to 116, the Press Communique issued in connection with the appointment of the Railway Freight structure Committee was given *in extenso*.

The Committee was inaugurated at New Delhi on the 17th August 1955 by Mr. Lal Bahadur Shastri, Minister for Railways and Transport. The speech of Mr. Shastri on the occasion is summarised below:

"The Indian Railways must attune their policies and activities to the attainment of the country's ultimate goal as a fairly clear picture of the type of society which India wished to build is now available.

Out of the labours of the Committee would emerge the railway rate structure which would prevail during the early and formative years of India's new economy.

The idea of a re-examination of the railway freight structure has been in my mind for sometime now. I made a passing mention of it in my speech while presenting in Parliament the Railway Budget for 1954-55. The matter had also engaged the attention of the Taxation Enquiry Commission which

had recommended the setting up of a suitable body for this purpose.

Much is happening in the country's economic life to lend urgency to a fresh enquiry into this matter. Enormous industrial activity is being planned for the second Five-Year Plan. There will doubtless also be similar activity in other fields. The freight rate structure must be such as to aid these activities to the maximum possible extent. But at the same time, the economics of railway operation itself under the changed conditions of working cost have to be borne in mind. The Committee's appointment, therefore, has come at an opportune moment.

SCOPE WIDENED

We have not confined the terms of reference of this Committee only to the consideration of the question of revision of the present freight structure, but have widened their scope to cover other matters relating to that subject which are important from the point of view of the mercantile community and also the public. I am specially referring to questions such as the responsibilities of the railways as carriers of goods and the recent setting up of the Railway Rates Tribunal.

The Minister said that he had noticed some criticism against one of the terms of reference, namely, that the Committee should bear in mind the necessity of maintaining the railway's financial stability along with the needs of a developmental economy. He did not think the criticism was justified, as it could not reasonably be suggested that the railways should be a burden on the general exchequer nor could they permit the developmental activities of the railways to suffer for want of funds.

It would be a too burdensome and long-drawn out process if the Committee were to go into the classification of individual commodities, and it is not intended that they should do so, unless they desire to look into any specific case. The Committee, however, will be expected to review the principles of classification, suggest such changes in the overall structure as may be considered necessary, and recommend appropriate methods for dealing with such questions as may arise later in regard to classification.

RAILWAY RATES TRIBUNAL

Linked with the question of the appropriate freight rates structure, was the question of the constitution, jurisdiction and procedural rules of the Railway Rates Tribunal. The Tribunal was a statutory body constituted to adjudicate on disputes between the rail-user and the railway authorities in respect of specific items of freight rates charged.

While the Tribunal could consider all complaints of unreasonableness of rates and of undue preference and undue prejudice, the power to increase or reduce the general level of class rates, schedule rates and terminal and other charges was retained by Government. Also, complaints regarding the reasonableness or otherwise of the standardised terminal charges were not within the Tribunal's jurisdiction.

The Minister hoped that the Committee would suggest how the Tribunal could

be made a more effective and expeditious instrument for adjudication on railway freight matters, at a reasonable cost to the litigant."

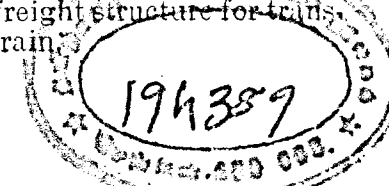
Explaining the purpose for which the Committee had been appointed, Mr. G. Pande, Chairman of the Railway Board, stated that among the main tasks which faced the Committee was the question of framing a freight policy which would not only serve the interests of the country's developmental economy, but also help the Railways to maintain their stability. If the Railways were not to become a burden on the general revenues, he said, they would have to nurse their resources carefully.

The Committee's Chairman, Dr. A. Ramaswami Mudaliar, said that the Railway Minister had struck a new note in Government policy by including for the first time in the railway history, public men among the members of a technical committee of this nature. The committee had been assigned a difficult and onerous task, he said, and the issues referred to it were deeply connected with the economic welfare of the country.

He said that there was nothing contradictory in the terms of reference of the Committee which required it to bear in mind the needs of a developmental economy and at the same time the necessity of ensuring the Railway's financial stability. The Committee could not ignore the financial effects of any freight structure policy which it may recommend.

The inclusion of two members of Parliament in the Committee's personnel, Dr. Mudaliar said, was ample guarantee that the views of all the interests concerned would be adequately represented before it.

This Committee had its first meeting at Calcutta on the 27th August and decided to issue a questionnaire aiming at elucidating public opinion on all aspects of the freight structure for trains, port by goods trains.



This questionnaire will be circulated to the various Ministries of the Government of India, State Governments, Chambers of Commerce, Trade Associations and other bodies representing users of Railway Transport of goods.

Comparative Statistics

On page 168 of the Railway Board's Report on Indian Railways for 1953-54 (Vol. II—Statistics), an Analysis of operating expenses of the several Railways for the year, under Abstract A, has been furnished. The figures contained therein provide comparative figures for the same unit on the different Railways. It is not known whether flagrant variations between one Railway and another on the individual units of cost under different heads are analysed and reviewed with a view to find out whether the data collected are themselves correct; or the method of performance requires to be gone into; or thirdly whether there has been any mistake in compilation or in allocating the same nature of charges differently on different Railways: e.g., the cost per equated track mile for Engineering Repairs and Maintenance for Broad Gauge Rev. A 2100 ordinary is shown as Rs. 3590.7 on the Southern Railway and about the

same figure on the Central Railway, while on the Eastern and Western Railways the figure is of the order of Rs. 4700/. On the Metre Gauge, the corresponding figure is more or less uniform on the Central, Southern and Western Railways round about Rs. 3000/-. while on the N. E. Railway, it is about Rs. 5300/-. Similar variations are noticed under other heads also. It would be a good arrangement if a 'unit' is set up in the Efficiency Bureau, if not already done, for the purpose of analysing these variations. This unit should be of a roving type, consisting of picked Accountants, who should visit the various Railways and collect the requisite information and data, as entering into correspondence will merely delay the effort, and a final conclusion may not also be possible on the basis of replies (which are generally indefinite and vague or incomplete) from the Rlys.

— Efficiency.

"Ideas Pay" Booklet

"Ideas Pay" is the title of a 12-page booklet which is being issued to every member of British Railways staff. The object of the booklet, which is illustrated with humorous sketches, is a fresh approach to encourage staff to submit through the Staff Suggestions Scheme their ideas for greater efficiency and attract new business to the railways. The booklet gives examples of types of suggestions required, and the procedure for submitting them. Since the Scheme was established in 1949, over 32,000 suggestions have been made of which 6,000 were rewarded. The amount of the awards for good ideas has recently been raised and extra special prizes are offered for the most outstanding suggestions of the year.

"The Wednesday Review"

Subjects of Moment

Travelling Allowance

Officers invited to attend social functions by the President and others should not claim T.A. for such Journeys since they should not be regarded as on public duty. [R. B. No. F (E) 55/A. L. 28-5 dated 11-7-'55.]

Railwaymen and Territorial Army

Railway Servants are not permitted to join any wing of the Territorial Army other than the Railway Wing. In respect of those that have already so joined, arrangements have to be made to get them transferred to Railway units, as far as possible. [R. B.'s E-54 M.L. 3/35/3 dated 16th July '55.]

Joining Time

When staff are not allowed, in the interests of administration, the usual joining time on transfer, and they have ultimately to fall back upon their leave only for the purpose of shifting their family, furniture etc., the Railway Board have authorised the General Managers to grant special leave to such staff under certain limitations. [R. B. No. E-55/J.T. 1/1/2 dated the 25th June '55.]

Applications by Railway Servants for Employment in other Categories

In connection with the procedure in regard to forwarding applications for employment from Railway Employees it is pointed out that, the usual condition in the event of selection for the post applied for, is that the employee should sever connection with the Indian Railways, if such employment is outside Indian Railways. This condition, however, is not applicable in case of Permanent Posts controlled by the Board advertised by the U.P.S.C. or otherwise. [R. B. No. 54 A. P. 2/1/2 dated 9th July '55.]

Pay Scales of Stock Verifiers
Ex-State Railway Staff holding posts of stock verifiers in the grade Rs. 150—

225 may also be promoted to the Grade of Rs. 200—300 without being required to pass App. II/A Examinations provided they are declared fit by a duly constituted Selection Board to hold posts in the latter grade—R. B. No. 55 A. C. II/20/1 dated 2nd June '55.

Running Room Allowance

The President has decided that running staff should be granted allowance in lieu of running room facilities under Rule X(i) of revised running allowance rules only when the stay at a station outside the H.Q., where no running room facilities are available, exceeds four hours. This is to take effect from the date of this order. [R. B. No. E-(S) 52 / R.S./13 dated 22nd June '55.]

House Rent Allowance to Occupants of Sleeper Huts Etc.

Such of the staff as are living in Sleeper huts, tents, barracks and wagon bodies should be granted House Rent allowance equal to 75% of the rent which would otherwise be permissible to them, provided the employees concerned are compelled to live in such inadequate accommodation in the exigencies of public service. [R. B. No. E(S) 54 C.P.C./A.L./4 dated 7th July '55.]

Rent for Officers' Bungalows

With effect from the 1st July '55 the Railway Quarters allotted to Gazetted Officers should be assessed rent at 6% of the capital cost of the quarters. All Officers' quarters are therefore to be built in one class and the rent to be charged for such built up accommodation should be calculated on the floor area basis. In regard to recovery of rent. Officers should pay rent at the revised assessed rate or at the rate of 10% of their emoluments, whichever is lower—R. B. No. F(X) 11-50/R.N. 1/3 dated 28th June 1955.

Rule 407-R-I regarding remission of rent or grant of House allowance to Class III staff on promotion to Class II.

Although promotion to a gazetted post entails liability to pay rent in the case of an employee who was previously entitled to rent free quarters, this liability, the Railway Board consider, should be reduced wholly or partially so as to leave the individual with a net increase in emoluments of Rs. 75.

Therefore, when a Class III Employee occupying rent free quarters could not be provided with any quarters on promotion to Class II Gazetted Service, this benefit should be given to him in the shape of house rent allowance—partially or in full. [R. B. No. F(X) 1-55/R. N.5/8 dated the 22nd June 1955.]

Final Withdrawal from S. R. P. F.

The Railway Administrations may allow the final withdrawal from S.R.P.F. for higher education under certain terms and conditions—[R. B. No. F(E) 55/ADV/6/1 dated 1st July '55.]

Passes for Divorced Mother

There is no justification, the Railway Board consider, for the grant of privilege passes to the divorced mother so long as the father of the Railway employee is alive. [Railway Board's No. 1000-T.G./54/3 dated the 29th June 1955.]

Charges for Patrolling Railway Track

A flat rate of Rs. 12 per mile is payable by the State Government on account of Railway arrangements to patrol Railway Lines in connection with the President's or Governor's special trains. [R.B. 332-T.G. dated 13th July '55.]

Appropriation Accounts

According to para 644-G, Appropriation Accounts of Works Grants, are required to be supported by a statement of Open Line Works in two parts.

In Part A of the statement, works completed during the year are also required to be included. In the remarks column of Part A of the statement, large variations of the outlay to the extent of 5% or Rs. one lakh, whichever is less, as compared with original appropriation and also with modified appropriation, are required to be explained in brief. The limits for which explanations are required have now been increased to "10% or Rs. 10 lakhs whichever is less" with effect from the Appropriation Accounts for 1954-'55.

Apportionment of Passenger Earnings between Railways

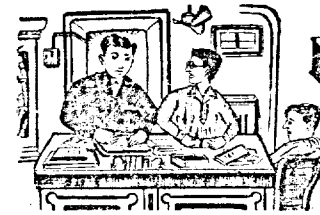
With the revision of passenger fares on the basis of telescopic mileage rates with effect from 1-4-1955, the Board have very recently issued orders in regard to the apportionment of passenger earnings as between the Railways. A gist of these orders is given below:—

I. The total number of tickets by each class and each via originating from each station will be the starting point as before.

II. The forwarding Railway's share will be the product of the total number of tickets and the rate attributable to that railway for its mileage as shown in the calculated fare table. If only two railways are involved, the difference between the total fare and the share of the forwarding railway will be the proportion due to the destination railway.

III. Where more than two railways are involved the intermediate railway's share will be worked out by multiplying the total number of tickets by the difference between (1) the fare from the originating station and the terminal via on the intermediate railway & (2) the fare upto the junction via on the originating railway as shown in the calculated fare table of the latter railway.

IV. The maintenance of manuscript note books by the checking clerks would facilitate apportionment of earnings.



NEWS, NOTES, COMMENTS

Railway Equipment Committee's New Office

The Railway Equipment Committee's Office has been shifted from 'N' Block, Raisina Road, to No. 111, Sunder Nagar, New Delhi.

Conference of Railway Mechanical Engineers

The Railway Board met the Chief Mechanical Engineers of the seven zonal railways to discuss the requirements of the Indian Railways' Second Five-Year Plan and the steps necessary to meet the needs of increased traffic during the ensuing busy season.

The question of greater utilisation of locomotives, coaches and wagons by reducing the number under or awaiting repairs as an immediate means of tackling the next busy season traffic was also discussed at this meeting. To meet maintenance requirements and increased rolling stock during the Second Five Year Plan period, the question of developing Workshops, Loco running sheds and carriage and wagon depots was examined in detail. It was felt that it would be necessary to remodel and expand some of the existing workshops and to establish new units for production and repair works. The adoption of the latest methods in technique to give optimum output enabling adequate returns on the funds invested was also considered.

To meet the utilisation of existing methods, the meeting felt there was need for training personnel at all levels. Means to be adopted for this purpose were also discussed. Suitable schemes taking advantage of the existing facilities and supplementing these where necessary had to be introduced.

The Chief Mechanical Engineers brought up the question of the general shortage of supplies of steel and other materials resulting in holding up out-turn. In order to obtain adequate supplies, special efforts were needed as also co-ordination with the appropriate Ministries.

Locos for India

Czechoslovakia has secured a Contract for supply of 50 locomotives for India in an International competition with Britain, the United States, West Germany and Hungary.

The Deccan Queen

The "Deccan Queen"—the fast train running daily between Bombay and Poona, serving only first class passengers at present, will shortly be thrown open to all classes of passengers—first, second and third, immediately after necessary rolling stock has been arranged.

(This will be a welcome decision of the Central Railway in pursuance of the relaxation of class restrictions in other directions by the Indian Railways. —Editor, R. A.

Imported Railway Equipment Showroom

This showroom which was opened on the 1st June in the I.C.F. Canteen Hall, Perambur, has been closed there and reopened to the public from 1st Sept. '55 in the Armoury Building, situated near the foot of the Overbridge of the Carriage Works Railway Station, opposite the Main Workshop Gate, Perambur. The showroom will be open from 10 a.m. to 5 p.m. except between 1 and 2 p.m. on all working week days and between 10 a.m. and 1 p.m. on all working

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Saturdays. It will be closed on Sundays and Public holidays.

Booking of Cattle on Railways

To improve the cattle wealth of the Country, a correspondent has suggested in "The Hindu" that easy movement of cattle from place to place, even in singles, must be arranged for by Railways; since at present, there are some restrictions on the booking of cattle singly, and to book them in wagon loads is costly and uneconomical.

Rolling Stock Programme

Rolling Stock Programme of Indian Railways for 1955-56 includes orders of over Rs. 77 crores with Manufacturers in India and abroad, out of which Rs. 38 crores are placed with manufacturers in India, the record amount for any single year so far. The order for Indian firms represent the entire rolling stock manufacturing capacity available in the country. The bulk of the supplies is to be completed before the end of 1956-57.

Orders on foreign firms have been distributed to manufacturers in Japan, Germany and U. K., who have received the largest shares in terms of value; and in Austria, Italy, Czechoslovakia, Switzerland, Belgium, Hungary and Poland. Rolling stock ordered includes over 700 locos, 33,500 goods wagons, 430 ordinary passenger coaches, 326 electric coaches and a large quantity of wheel-sets, boilers, underframes and cranes.

Manufacturers in India have also got orders for 430 passenger coaches and 104 electric coaches.

The orders for locos include 290 which will be manufactured by the Chittaranjan Loco Works and Telco. Indian Goods Wagon manufacturers have received orders for over 15,000 wagons, the largest ever placed within the country in any one year.

Confirmation of Temporary Staff

Deputy Home Minister, Mr. B. N. Datar, told Mr. R. K. Mukerjee in the Rajya Sabha, on the 30th August, that steps had already been taken to confirm as large a number of temporary employees as possible in establishments likely to continue on a permanent basis. This was, however, not possible, in the case of work-charged establishment. The Finance Ministry had already issued instructions that 80% of the posts likely to be continued on an indefinite basis should be made permanent, and steps were being taken towards this end.

[It is hoped that similar action would have been taken by the Railway Ministry also in regard to their own staff as there has already been such a hue and cry over it and it is likely to become more accentuated with the above announcement in regard to other Government staff.

Editor, R. A.]

Recruitment to Government Services

The Committee appointed by the Union Government to enquire into the qualifications for recruitment to Government services presided over by Mr. A. R. Mudaliar will have its sittings in Madras from September 19th to 24th to hear representatives of the Madras, Mysore, Andhra and T. C. States. It will hear the views of the Secretaries and Ministers of the various States for this purpose daily between 10 a.m. and 5 p.m.

[It is learnt that the Railway Department had sometime ago discussed the question in regard to Railway Services of their own accord and it would be preferable to establish some suitable relationship between the decision, if any, arrived at by the Railway Ministry with those which are likely to be taken by the Committee referred to above. In fact, variations in the method of recruitment and qualifications required for recruitment in the various Departments of the Government without reference to any social technical knowledge, have always been a source of trouble in the fixation of scales of pay etc.

Editor, R. A.]

Infructuous Expenditure in Posts and Telegraphs Department

The 13th Report of the Public Accounts Committee concerning the Appropriation Accounts of the Posts and Telegraphs Department for 1954-'55 which was presented to the two Houses of Parliament on the 31st August included, among other things one very serious case of an unnecessary liability incurred by the P. & T. Department for years together, as a result of want of forethought and due regard for prudence in Government transactions. The case is briefly as under:

Two buildings were taken on rent—one in May 1948 and the other in June 1948—at a total rental of Rs. 9,560 per month, to accommodate the Departmental Offices located in the old Telegraph Office building at Calcutta, which was proposed to be demolished for erecting at that site a new building for the Automatic Telephone Exchange. The proposal for demolition was however abandoned on the 31st March 1949. In the meanwhile, the two vacant buildings were not adequately guarded or securely closed, as a result of which some squatters took possession of them, the bigger one (Rs. 7,000 per month) still continuing to be in their possession and the smaller (Rs. 2,560) having been transferred to the control of another Government Department only in August 1950.

It is evident from the above that the renting of new accommodation was effected in a very hasty manner before the question of necessity arose actually; and further, having rented the buildings, and paid unnecessarily for nearly a year, steps should have been taken to vacate the buildings immediately they were found to be not wanted. The Committee observed that Officers who were responsible for the taking over of these buildings lacked foresight and acted against all canons of prudence and financial propriety. They were not prepared to accept the plea of urgency and of precautionary measure that were adduced

before them in view of the actual circumstances. That the building with the higher rent still continues to be a liability on the P. & T. Department even after five years is a remarkable reflection on the working of the Department. The total loss estimated on these two accounts upto 31st December 1952 alone came to Rs. 4,60,000 and nearly another Rs. 2,00,000 have been added to this figure since then.

Decimal System of Coinage

On page 162 of the August 1955 Issue of this Journal, some information on the above subject was furnished. It has now been decided that this system will be introduced early in October 1956 with the Rupee or Rupiah as the highest denomination coin which is divided into 100 units; and there will be separate coins for one unit, two units, five units, ten units, twentyfive units and fifty units. The new coins both in weight and dimensions will correspond to suitable units in the Metric system of weights and length measurements which will follow the introduction of the decimal coinage. The general design of the coins has already been described in the previous article referred to. International form of numerals recognised by the Constitution will be used.

When the system comes into force, India will fall in line with more than fifty countries in the World where the metric coinage is in circulation. These countries, some of which are highly industrialised, cover three-fourths of the world's population. Experts are of the view that the system is integrally related to decimalisation of weights and measures, which must follow in its wake. Experts also opine that this is the most opportune time for the introduction of the system as the country is on the verge of a "great spurt of industrialisation". Experts feel that it will be growingly more difficult to adopt the new system of measurement as the pace of industrialisation increases. Citing the case of

the United Kingdom, one of the few countries which has not yet taken to the metric system, the experts point out that the change-over to the metric system would have been far easier to implement in that country, at an early stage in its industrial development.

Experts also draw attention to the very close association India had with the decimal system from the historical point of view. It was India, they say, that gave the "zero" sign to the world, and according to them, there has not been a more revolutionary step in the whole history of mathematics than the invention of "zero" or "Sunya". It was the zero, experts assert, that freed human intellect from the restricting influence of the counting frame.

During the British regime, the idea of introducing metric system was seriously considered only in 1944 and a Bill was introduced therefor in February 1946 in the then Central Legislative Assembly, retaining the Rupee as the biggest denomination coin. The bill was, however, not passed at the time.

The existing coins are not, however, likely to be withdrawn from circulation immediately. They may be allowed to remain as legal tender for sometime longer—possibly for four years—and slowly withdrawn from circulation. The unit i.e., one hundredth part of a rupee is to be called the 'Naya Paisa'.

Second Five Year Plan

Mr. Gulzarilal Nanda, Union Minister for Planning, told members of the A. I. C. C. that the country should be prepared to bear a considerably larger burden of taxation, as there could be no large economic development without a substantial increase in public savings. "Even to fulfil the modest financial target for the plan, which has been approved, an enormous effort on a national scale must be put forth". It was best "to face this problem squarely now and to prepare politically and

otherwise for meeting the challenge even before the next plan is launched".

Mr. Nanda, however, stressed that the burden of taxation should be distributed equitably. In particular, a steadily increasing proportion of additional income should be drawn into fresh investment from those who will benefit specially from programmes of development. On a closer scrutiny of the plan-frame, Mr. Nanda stated that the contemplated programmes to be undertaken will give an increase of less than 5% per annum in the national income and produce employment opportunities falling substantially short of the eleven to twelve million jobs which had been estimated earlier. These short-falls in target, he considers, would be unsatisfactory; and doubtless, during the coming months, the questions which this possibility implies would receive anxious consideration.

Mr. Nanda said that the estimates of distribution of 11 million jobs envisaged in the frame are being checked against the actual programmes drawn up by the Central and State Governments for individual industries. Eventually, it is necessary to distinguish between new employment opportunities which would continue and those which are temporary as in construction and those which are in effect additions to the ranks of under-employed persons. Even on the basis of proposals set out in the plan frame, it could hardly be stated that the second plan would result in providing fully for the increase in the working force which would occur during the next plan period; for, these estimates are admittedly subject to important qualifications.

Transport by Sea and Rail

On page 124 of "The Railway Accountant" for July 1955 the appointment of a Rail-Sea Co-ordination Committee was mentioned. This Committee held preliminary sittings at Madras on the 20th and 21st August 1955. The Chairman, Mr. N. S. Lokur,

stated that the question of co-ordination of the two modes of transport by rail and by sea was in the front today in the text of the logistics and economy of an adequate and efficient coastal fleet accepted by the Government of India. He added that the Committee would not only consider the economics of such co-ordination, but also devise the mechanics for rail-sea co-ordination. It considered the terms of reference and prepared the questionnaire to be issued to the Railway Board, Indian Coastal Conference and the individual shipping companies. It was decided to invite the views of the Chambers of Commerce on the question of rail-sea transport co-ordination generally.

Locos for Central Railway, etc.

Five out of the seven dual-purpose electric locomotives costing about Rs. 10 lakhs each, which were ordered in 1951, arrived in India and three of them have been put into service on the Central Railway. These locomotives would enable the Central Railway to meet the demand for additional transport capacity in Bombay area during the next season.

This type of locomotive has been designed for use both on passenger and goods services. It is capable of hauling 560 tons at 65 miles an hour for passenger, mail and express services and 2000 tons at 40 miles per hour for goods service, on level track. Each of them is rated at 3600 HP and weigh 123 tons. With these new locomotives, it would be possible to add an extra passenger coach to trains which now consist of a maximum of 12 coaches.

Out of the 100 WP Broad Gauge Steam locomotives being built in Canada for Indian Railways under the Colombo plan, thirty have been received at Bombay and are being erected in the Central Railway Locomotive Workshops at Parel. Two of them have been completed and are utilised for hauling mail, express and passenger trains. Three of these thirty

have been allotted to the Western Railway and the remaining 27 to Central Railway.

Remodelling Works on Southern Railway

In order to enable carriage of 20% more traffic by November next, more loop lines and crossing stations between Madras and Vijayawada are being provided; and so far, five crossing stations were opened between Vijayawada and Bitragunta and four more would be opened.

The remodelling of the Bezwada Railway Station yard at a cost of 90 lakhs had been taken up and the first stage of remodelling of Tenali Ry. Station was also complete.

The proposal to lay a double line from Bezwada to Bitragunta (147 miles) or to construct a new line from Kazipet (Central Railway) to Nellore and double the line from Nellore to Bitragunta is under consideration for inclusion in the Second Five Year Plan.

World Finance Corporation

The Finance Minister, Mr. C. D. Deshmukh, told Mr. Valiulla in a written reply in the Rajya Sabha on the 1st September that India had decided to be a Member of the proposed International Finance Corporation to be set up under the auspices of the World Bank; and that India proposed to purchase shares to the value of 2.11 crores of rupees.

Provision for Qualified Staff

It is understood that the Railway Board have, under consideration, the question of pooling the qualified manpower in the Railway Accounts Offices (i.e. App. III-A passed candidates who have not yet been promoted to the posts for which they are qualified) for the purpose of making an equitable distribution over all zonal Railways. As it is, it would appear that on some Railways there are surplus, while on others there is a heavy dearth, of qualified men.

The Board's action, we consider, is a step in the right direction, because, for one thing, qualified men themselves will have immediate scope for promotion to the posts for which they are qualified; and secondly it would be in the interests of the Railway Administration as a whole to have the Accounts Department manned, as far as possible, by qualified men, instead of resorting to appointment of non-qualified men with resultant decrease in efficiency.

* * *

Exchequer Control in India

Sri A. K. Chanda, Comptroller and Auditor General to the Government of India, left India on the 2nd Sept. 1955 on an Inspection Tour of his Offices in London and Washington. Mr. Chanda will discuss with his counterparts in the U. K. and the U. S. A., outlines of Exchequer and Audit Control Bills which are to be introduced in the Parliament in terms of Article 149 of the Constitution.

Mr. Chanda is expected to be away for about six weeks.

* * *

Mechanisation of Accountancy in British Railways

In the presence of some fifty leading Railway users in the Manchester area and of Officers of the London Midland Region of British Railways, Mr. Leonard Cooke, a member of the London Midland area Board, on July 15, inaugurated a mechanised system of preparing traders' accounts. This is the first phase of a £120,000 scheme for the modernisation of accountancy methods being adopted throughout the London Midland Region, which deals with more than 3,000,000 accounts a year.

— *Railway Gazette, London.*

* * *

P. R. O., S. Rly., Madras

The Public Relations Officer, Southern Railway, advises that public enquiries regarding fares, routes, train timings,

concessions, reservation of accommodation etc., should be addressed to the Enquiry Office at Mount Road Booking Office either on phone or in person and NOT to his office.

* * *

Third Steel Plant for India

A British Consortium has been registered in London as the "Indian Steel Works Construction Company" and includes a large number of firms and interests commanding a wide range of resources. The Directors of this Consortium have been invited by the Government of India to send their Representatives, by about the middle of September '55 to discuss ways and means of implementing the third Indian steel project.

The setting up of a third steel plant follows the acceptance by the Government of India of the general scheme of the British Steel Mission appointed under the Colombo Plan which visited India in April last.

The British Steel Mission was led by Sir Eric Coates, a former Member of the Viceroy's Executive Council and now the Vice-Chairman of the British Coal Board. Its object was to study the economic and technical problems of the third steel plant and recommend possible sites in Sindri or Burmo or Durgapur. The Mission expressed the view that a million ton ingots capacity would be a technically sound and economically profitable proposition. The main products of the plant will consist of medium and light sections, besides billets for forging and re-rolling and wheels, tyres and axles for Railways. The plant will produce also 350,000 tons of pig iron for sale. While the Bhilai steel plant would produce mainly rails and heavy sections, and the Roorkeela would produce entirely flat products like plates and sheets, the third plant would be supplementary to these. The Government of India have already accepted the steel target of six million tons of ingots.

The British Steel Mission was purely a technical body with advisory functions and its work ended with the submission of this report.

The Consortium referred to above was a continuation of the Mission's efforts.

Durgapur seems to have more favourable points, as it is well served by Railways passing through it, itself being situated on the Trunk Road and having plenty of water supply. The cost of production of steel at this plant is expected to be lower than that in any of the existing Steel plants. The cost of production at the Tata's, according to the last tariff enquiry was Rs. 238/- per ton.

* * *

Manufacture of Railway Wagons

It is reliably learnt that a workshop to manufacture railway wagons is likely to be opened at Gwalior in the near future. It is further understood that the workshop will be a private enterprise, managed by a leading industrialist in India.

[This augurs a good beginning for indigenous manufacturers and also for attaining self-sufficiency. This lead may influence many others to follow in quick succession.]

Editor, Ry. Acct.]

* * *

Prevention of Railway claims

In order to strengthen and organise on sound lines the campaign of reducing Railways' claims bills, it has been decided that whole time Claims Prevention Officers are to be appointed on the seven zonal railways.

At present, claims prevention work is being done by the Commercial Office along with others. The appointment of wholtime Claims Prevention Officers is expected to result in greater attention being paid to this work. The appointment of whole-time Officers has also been recommended by the Railway Corruption Enquiry Committee in order to reduce the incidence of claims and

also to secure the goodwill of Railway Customers.

Claims Prevention Officers will study the extent of loss and damage separately by commodities caused in the sections of the Indian Railway system. They will be responsible for "stop rough handling" and "check up" campaigns, and will arrange for periodical contacts between trade and industry on the one hand and the Chief Security Officer of the Railway concerned and themselves on the other in order to understand the former's difficulties and problems. The Claims Prevention Officers will also deliver lectures to Commercial staff at training schools etc. on the subject of claims prevention.

* * *

Gift of Locomotives from Canada

Canada is making a gift to India under the Colombo Plan of 120 of the new "W. P." B. G. streamlined locomotives built to the latest Indian design and specifications and used for hauling crack mail and express trains and passenger trains. Thirty of these locos will be arriving at Bombay, out of which 27 are allotted to the Central Railway.

Three consignments of two locos each have arrived in a knocked-down condition for being assembled at the Central Railway's Loco Workshops at Parel. Two of these are already in service on the Jhansi division. Two are under erection and the other two are in the Docks. The latter four will be housed at the Kazipet Loco Shed.

A gift of 56 Loco boilers from Canada, also under the Colombo plan, has already been received in India and two of them are allotted to the Central Railway.

* * *

Traffic Survey of New Rly. Lines

(1)

The Railway Board have sanctioned a Traffic Survey to determine the prospects of a B. G. Railway line between Nizamabad and Ramagundam, a distance of 103 miles on the Central Railway.

This line is expected to open up the central regions of Hyderabad State and provide alternative communication from the coalfields to Nizambad-Secunderabad metre gauge line.

(2)

A traffic survey for a broad gauge line between Satna and Govindgarh via Rewa, a distance of about 43 miles in Vindhya Pradesh, has been sanctioned by the Railway Board.

Rewa, the capital of Vindhya Pradesh, is situated at a distance of about 32 miles from Satna, the nearest railway station on the Allahabad-Bombay line. Even before the formation of Vindhya Pradesh, there was heavy traffic between Rewa and Satna. With the location of the capital, Rewa city has grown in importance and the present bus service cannot adequately provide the required facilities for travel.

Scientific Study of the Brain

Dr. A. V. Palladin, a Soviet Specialist, told the United Nations Conference on the peaceful use of atomic energy that the use of radio-active isotopes afforded great opportunities for scientific study of the brain.

"Bio-Chemistry of the brain and the study of the peculiarities of its metabolism has been one of Science's interesting and intricate problems. It had considerable difficulties due to the brain's cellular structure and the intricate connections in the brain tissue. Use of radio-active isotopes had marked the beginning of a new stage in the general field of bio-chemical investigations and still more so in that branch of bio-chemistry which deals with the brain of a whole intact animal under various physiological conditions."

Ceylon Government Railway

It will be remembered that an investigation into the working of the C. G. R. was recently made by Mr. F. C. Badhwar, former Chairman of the Railway Board,

under the Colombo Plan. Mr. Badhwar has submitted his report, in which he has advocated the creation of a statutory corporation* to manage, operate, and control the railway, to ensure elimination of what he calls the straight jacket of cumbersome financial and other procedures, and to enable it to function entirely on commercial principles. He has also suggested the simplification of the classification and the provision of incentives to railway users to entrust the transport of large consignments for longer distances to the railway by a system of rebates for larger consignments and tapering or telescopic rates for long distances. The creation of a Finance Branch and re-organisation by amalgamation of certain functions now discharged by different departments on the C.G. Railway are also among the more important recommendations of Mr. Badhwar.

— *Railway Gazette, London.*

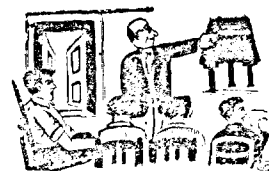
* In India, the constitution of a Federal Railway Authority was contemplated before Independence, more or less on the lines suggested by Mr. Badhwar, but this seems to have been given up now. *Editor, R. A.*

An Anonymous Petition

A "sufferer" has forwarded to us for publication an anonymous petition to the Railway Minister, (copy to various high placed officers,) in Hindi, complaining about the non-filling of posts of Inspectors of Station Accounts on the Western Railway, in spite of the existence of qualified candidates there.

The complainant is informed that no anonymous letters can be published in this Journal unless his full name and address are furnished to the Editor, though not for publication. Further, the Journal is registered for publication only in the English language, and hence letters etc., in any other language cannot be published in this Journal.

Editor, Rly. Accountant.



Readers Forum

Mr. Lila Dhar, Jullundur City, a candidate for the ensuing App. III Examination, poses the following two questions:

1. What do you suggest for the expeditious clearance of station outstandings?

2. Are Railway materials charged any freight? What was the position in 1951-52 and 52-53? What is the present position?

Brief answers to the above are set out below:

Station Outstandings :

This is a question that has appeared in the Station Accounts Paper of App. III 1954 Examination. A full answer thereto is being given in the Answers for the Receipts Accounts, to be released shortly. However, the question has to be tackled in the following way:

Each category of outstandings must be separated and the methods of clearing them analysed and then the snags therein should be taken up for remedy. Thus in respect of *admitted debits*, the whole point at issue is about remittances by the Station then and there. Hence the Administration should enforce the existing rules of clearance of petty items within a week and of bigger items within a month; following up non-clearance by other methods like recovery through salary bills or PF amounts, security Deposits, etc.

Regarding *objected debits*, the question is the quick disposal of the contentions and bringing such debits either into the category of admitted debits or withdrawing them if need be. Hence expedition depends upon co-operation between the station, commercial authorities and Accounts Office. The T. I. A. can also assist in expediting the disposal of such cases.

Regarding *freight outstandings*, it is more or less entirely dependent upon the Commercial Department and it is for

them either to effect deliveries of consignments within a reasonable time or to take such suitable steps as will enable the station outstandings to be cleared, either by transferring the consignments to the Lost Property Office or otherwise.

In respect of *irregular outstandings* also, it is a sincere effort on the part of the station staff and the District Commercial authorities that will be helpful in bringing down the outstandings.

When it is borne in mind that the Commercial Department is responsible for the collection of revenue and that the outstandings at the station represent unrealised revenue, it is obvious that greatest efforts for the expeditious clearance of such outstandings should be made by the Commercial Department, the Accounts Department being required to co-operate with the Commercial Department.

Railway Materials :

This is a question that has appeared in the Traffic Accounts paper of App. III 1954 Examination in more than one place. Full answers thereto are available in the Answers to Receipts Accounts being released shortly. In any case, attention of the readers is drawn to pages 44 to 46 and 70 to 72 of the "RAILWAY ACCOUNTANT" for the months of May and June 1954.

In this connection, it may be remembered that prior to January 1950, Railway Materials Consignments were being booked on special RMC forwarding notes at specially reduced rates for which a detailed pamphlet was also issued by the I.R.C.A. Since January 1950 upto 1st April 1952, R. M. Cs. were being booked just like any other public traffic at public tariff rates and accounted for separately. From 1st April 1952 to 1st April 1954, R.M.Cs. were not included in the financial Accounts of the Railway, but treated as pro forma for purposes of ascertaining the amount to be charged

to works etc. From 1st April 1954 not only were the rates revised but the booking also was made independently of the public traffic on separate coloured invoices, and a separate set of accounts was maintained for Railway materials. The Departments are to be billed, but the realisations are credited not to earnings as before 1952, but only as reduction of expenditure under Abstract "G".

—Ed., Ry. Acct.

Rates of Electric Current for Rly. Employees

On pages 63 and 64 of this Journal for May 1955, an article by Sri M. Krishna Rao, Khargpur, on the above subject was published. He now writes to say that item 4 on page 63 should be augmented with the following sentence.

"While freight at 5% is levied on the cost of materials, the actual freight incurred on coal is taken into account in arriving at the rates".

Ed., R. A.

Railways in Parliament

Compensation Paid for Goods Lost and Stolen

During 1954-55, the Indian Railways paid a sum of Rs. 148.17 lakhs as compensation for goods lost and stolen, the Dy. Minister for Railways replied to Mr. Bhagwat Jha Azad, in the Lok Sabha.

Manufacture of Goods Wagons for Indian Rys.

The Government had no intention to set up their own factory for the purpose, the Dy. Minister replied.

In reply to Mr. A. M. Thomas's question, the Minister added that Government wanted to help the private sector in this regard and a Committee was at present going into the question to find out the idle capacity in the existing factories manufacturing these wagons. He further stated (in reply to Mr. Bhagawat Jha Azad) that at present eight firms were supplying goods wagons to the Indian Railways and most of them were capable of supplying several types of wagons; only some special types being imported. The potential capacity of indigenous production of wagons in the rolling stock programme of 1956-57 was 15000 to 16000.

Sleeping Berths in Third Class Compartments

Mr. H. V. Kamath asked: "In view of the overcrowding in the 2nd Class, why second class passengers also should not be provided with sleeping accommodation?"

The Deputy Minister for Railways replied that the Government's intention was to provide more and more sleeping accommodation for third class passengers rather than to increase sleeping accommodation in the 2nd class.

Mr. Dabhi asked whether the three-tier berths would be remodelled so that people could sit comfortably on them. The Dy. Minister replied that the Northern Railway had been asked to remodel the berths in such a way that people on the topmost berth who are experiencing discomfort would be able to sit up on their berths. He added that the three-tier system of sleeping berths in 3rd class would be replaced suitably after the experiments now in progress were finalised, though he considered that it would not be an economic proposition to do away with any of them.

Import of Steel for Railways

Mr. Bibhuthi Mishra asked whether any steel for Railway requirements was being imported in 1955-56.

The Minister for Industry, Mr. Nityanand Kanungo, replied that about two lakhs of tons of steel were proposed to be imported from Japan, United Kingdom, Belgium, France, Czechoslovakia, U.S.S.R. and Germany.

Coal Target for 2nd Five Year Plan

In reply to Dr. Ram Subhag Singh, Mr. K. C. Reddy, Production Minister,

stated that to achieve the target of 60 million tons at the end of the second five-year plan, considerable expansion of mining operations, both in the private and public sectors would be necessary; and that various steps to be taken (including facilities to be given to private sector) were now engaging the attention of the Government.

Purchase of Martin & Co.'s Railways

The Dy. Minister for Railways stated on the 20th August '55 in the Lok Sabha that the Government did not propose to take over the Railway Lines which were, at present, operated by Messrs. Martin & Co., and to nationalise them.

Delhi—Madras Janatha Express

Mr. Vittal Rao suggested the increase of the frequency of the tri-weekly service of the Janatha Express between Delhi and Madras. The Minister replied that though the need was conceded, it was not thought possible to do so at the time, but the possibility of increasing the speed of the train would be considered.

Regrouping of Railways

Prof. Mukherjee said that he considered it very necessary to have long range perspective in regard to a review of regrouping. It should not be left to the Efficiency Bureau or any other comparable organisations which necessarily were working within "bureaucratic limitations". He wanted to find out very categorically as to what the Minister was going to do with regard to the problem of Seniority, which was a persistent headache.

Prof. Mukherjee said that there must be really a serious enquiry regarding working of regrouping, especially in view of the Railway Corruption Enquiry Committee's recommendations; and pending that enquiry, the *status quo* should remain. No Headquarters staff should be transferred from Calcutta to Gorakhpur without the consent of the people

involved and full accommodation should be ensured to those people who were willing to go to Gorakhpur.

Mrs. Renu Chakravathy asked how the Government proposed to tackle the question of seniority and permanency of temporary staff.

Mr. Basant Kumar Das wanted to know whether the emoluments of the staff to be transferred to Gorakhpur would be affected and whether the staff would be able to exercise any kind of option in the matter of transfer.

Mr. Sadhan Gupta wanted clarification of the point about seniority as on some Railways Seniority was counted from the date of entry and in others the date of confirmation.

Mr. K. K. Basu asked what would be the position of the staff declared surplus at the present moment?

The Railway Minister replied as under:

Seniority, Accommodation etc., of persons who would be transferred to Gorakhpur: All but some 200 persons out of a total of 1887 affected, would continue to be stationed in Calcutta. Even these persons would be utilised for clearance of arrears of work etc. They need not go out of Calcutta if they did not want to. They would be absorbed in the North Eastern Railway. Seniority etc., would not, therefore, create any difficulties except in a very few cases. There were rules governing transfers from one railway to another and these would be applied in all cases.

The Minister deprecated Railwaymen going into the streets for demonstrations and appealed to Prof. Mukherjee and other public leaders to ask Railwaymen to do their work properly.

The Minister said that what they had to decide was what they should do when the Railways expanded to such a point that work load increased too much. When such a situation arose, the workload on a particular railway would be divided into two or more. He would not

agree with Prof. Mukherjee that the Railway Board would not be able to keep an open mind in the matter. On the contrary, the division of the Eastern Railway recently was made at the suggestion of the Railway Board. Mr. Shastri also urged that the issue of regrouping should no longer be kept alive. The matter should be left with the Railways and the Government to decide when to create new Railways and new zones. The recommendations of the Corruption Enquiry Committee on this matter were now being studied by the Government but he did not think it was necessary to set up a Committee to deal with the question.

Khadi Uniforms for Railway Employees

In reply to Mr. Fulsinhji Dabi, the Deputy Minister for Railways stated that about 1,85,000 railway employees were expected to be supplied with Khadi Uniforms by April 1956 at an estimated cost of Rs. 55,00,000 and that indents for these uniforms had already been placed with the All India Khadi Board.

Student Concessions on Railways

In answer to Mr. Deoki Nandan Narayan in the Rajya Sabha, the Deputy Minister said that the Government could consider the question of extending the concession in Railway and bus fares now offered to university students to pre-matriculate students also. He said that 771 University students in 15 different batches had availed of the 75% concession given to them during their last summer vacation.

Production Cost at C. L. W.

In reply to a question by Sri S. N. Das in the Lok Sabha on the 17th August '55, the Dy. Minister, Railways,

stated that the first Locomotive produced at Chittaranjan Locomotive Works, cost Rs. 7.13 lakhs while the last locomotive produced there so far has cost Rs. 4.81 lakhs. These figures included all charges pertaining to the Works, the Chittaranjan Colony, and the staff amenities provided, but did not include the interest charges on the capital outlay.

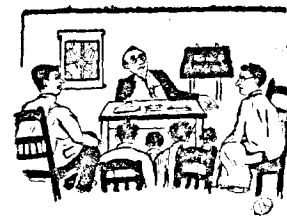
Wagons ordered in India

Mr. S. C. Samanta was informed that between April 1, 1954, and August 1, 1955, 25624 goods wagons had been ordered on six Calcutta firms; up to end of June 1955, 11345 wagons had been received; and the remainder was expected to be delivered between December 1955 and June 1956.

Construction of Overbridges

In reply to a question by Mr. Nawab Singh Chauhan, in the Rajya Sabha, on the 8th September 1955, the Dy. Minister stated that sixty local bodies had so far applied for loans for sharing the cost of construction of Railway overbridges. Replying supplementaries, the Railway Minister said that originally it was for the State Governments to pay their share. Later the Transport Ministry agreed to give loans to the States for building overbridges. But even then if the States were not willing to take advantage of it, the Railway had necessarily to fall back upon public support.

The State Government and the local bodies had to bear the cost of the approach roads, while the cost of the bridge over the line was borne by the Railways. It was true that construction of some important overbridges was being held up because the States were not availing themselves of the offer and undertaking such works.



STUDENTS' CORNER

General Hints to be borne in mind by Examinees

Candidates are expected to study the implications of every question and to answer them accordingly. Disproportionate time allotted for answering various questions has often come up for comments by Examiners. It has been reported that in one case about 10 sheets were taken for answering a single question, while answers to other five or six questions were spread over a much less number of sheets, obviously for want of time. Such disproportionate answers do not help the candidate to obtain qualifying marks on the whole.

Attempting more questions than are required and omitting the compulsory questions, continue to occur and the Examiners always discount the candidate's capacity under such circumstances.

Answer to the point is an absolute necessity in every case and trying to wind about is always viewed with suspicion by Examiners. Each part of a question should be definitely or specifically answered without trying to mix up the Issues in the way in which the candidates find it convenient. It cannot be forgotten that the answer is intended for the Examiner to test the capacity of the examinee and not one to ease the examinee's method of work.

In all cases, the principles underlying the subject of the question have to be clearly enunciated by the candidate.

While referring to rules and regulations, the candidate should also briefly summarise them in his own language bringing out their exact implications. Either merely quoting references or reproducing them will not satisfy any examiner. There has also been noted a tendency on the part of the candidates

to spread the answer to the several parts of the questions over different parts of the answer paper, interspersing them with answers to other questions. This is naturally not approved by any Examiner. Candidates should, if they find for some reason or other that they have to postpone answering the other parts of a question, leave adequate space and proceed to answer other questions so that the entire question may be answered in one place continuously.

Another serious defect that has obviously been continuing is that candidates have been memorising answers in advance and repeating them in the answer papers without indicating whether they have taken any efforts to explain their answers. The Examiners would generally prefer the candidate's own language in every answer; and set answers prepared in advance are not favoured.

Another very common complaint is that the answers are, in many cases, very vague and scrappy. The candidates should remember that they should give clear answers and as much as they can possibly include within the time at their disposal and without transgressing the limits of the questions.

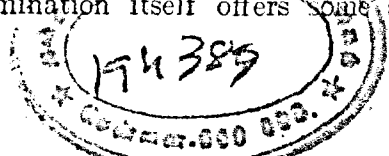
L. V. G.

Appendix III-A Examination — Book Keeping Question Paper

Two candidates from Jamalpur have complained that the Book Keeping paper for 1954 did not contain any theory questions and therefore, upset several examinees who had prepared themselves for theory to supplement the practical questions. They also say that this is the first year in which only practical questions have appeared.

This is not a fact, as in 1949 the paper contained only five questions, all practical, of which three had to be answered. Though it would not be wrong to expect theoretical questions to be combined with practical portions in any question paper, still it would not be right to insist upon it as a matter of course. After all, Examination itself offers some surprise at

times and this is one such. But apart from this, many of the practical questions were really of an average standard and there is no reason to complain about them. However, it is for the consideration of the Examiner of 1955 in Book Keeping to see if, as in the past, a few theoretical questions can be included in the paper. *Ed., R. A.*



Personnel

The following confirmations of the Directors, Railway Board, have been ordered:

Shri N. K. Roy, Civil Engineering.

Shri S. R. Kalyanaraman, Traffic—General.

Shri N. Kamalakara Rao, Establishment.

Shri S. L. Saxena, Mechanical (with a suspended lien on his substantive appointment of C. M. E. on the Northern Railway).

Sri T. N. Kuriakose, Senior Accounts Officer, Southern Railway, on leave, and

on orders of transfer to the Railway Board as Deputy Director, has been recalled from leave and promoted as Deputy Chief Accounts Officer, Southern Railway, Madras, with effect from 13th August 55, (afternoon).

* * *

Messrs K. P. Ananthanarayana and S. Venkatraman, Senior Accountants, Regional Accounts Office, Tiruchirapalli, have been transferred to Madras and promoted to officiate as Assistant Accounts Officers; the former has been posted to Finance while the latter has been posted to Expenditure Branch.

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Printed by Sri C. Krishnamurthi, at the Sri Ramakrishna Printing Works, 19-B, Woods Road, Madras-2.

Edited & Published by : L. V. Gopalan, B.A., B.L., *Retd. A. A. O., M. S. M. Ry.*,

14, Balakrishna Road, Mylapore, Madras-4.