Best Wishes for NEW YEAR & Happy PONGAL

THE RAILWAY ACCOUNTANT

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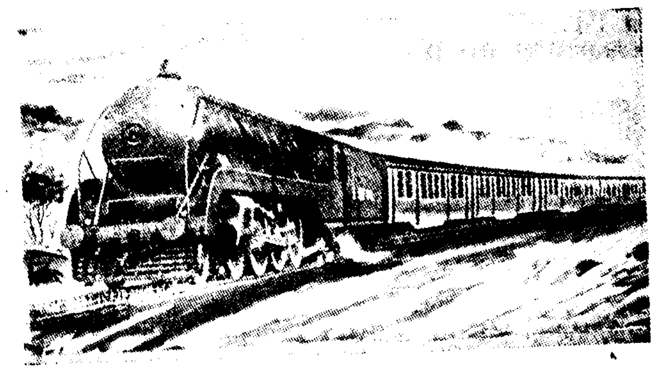

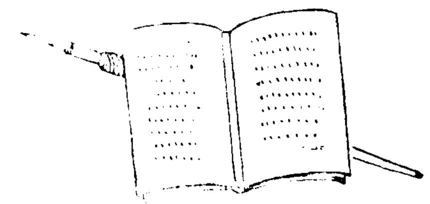

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Contributions are invited to this Journal on matters pertaining to Accountancy, more particularly of Railways. Every such contribution must be signed as a guarantee of good faith, even if not intended for publication. They may be in the form of Notes or short paras or fuller articles.

Manuscripts and photographs, if any, sent therewith, if not accepted for publication, will be returned only if the sender so desires and encloses the usual stamped and self-addressed envelope.

All contributions should be addressed to the undersigned so as to reach him not later than the 30th of a month for inclusion in the next month's Journal, which is published on the 15th of every month.

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ACKNOWLEDGMENTS

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North Eastern Railway Magazine— *1955*
Western Railway Magazine—*November 1955*
Chartered Accountant—*December 1955*
Southrailnews—*December 1955*
Railcoach—*December 1955*
Indian Railway Gazette—*January 1955*
Accountants' Journal, New Zealand— 1955
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Careers & Courses—*January 1955*
Wednesday Review—*W. E. 5-1-1956*
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Monthly Railway Statistics (Rly. Board) *May '55*
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(A Monthly Journal devoted to Railway Accounts, Audit and Finance)
14, BALAKRISHNA ROAD, MADRAS

Vol. II **JANUARY 1956** **No. 10**

Recurring Irregularities

Expenditure on Railways, which runs to crores of rupees, has to be controlled effectively at every level in order to see that every rupee so spent denotes its adequate value. This control has been provided for in three different stages: i. Audit Control, ii. Financial Control & iii. Parliamentary Control.

By *Audit Control* is meant the regulation of such expenditure on the basis of the observance of rules and regulations provided for the purpose in the various enactments or statutes or codes, Departmental orders, etc.

Financial Control, on the other hand, is directed not only towards limitations of expenditure to the amounts allotted for the purpose by competent authority but also all and every form of Control to protect the interests of the taxpayer consistent with the policy laid down by the Government. Audit control & budget control have to be exercised concurrently with the incurrence of expenditure; and indeed provision has been made to start them sufficiently early even before a liability for the expenditure actually comes into being. There is thus provision for estimates of expenditure to be prepared well in advance and their scrutiny by the Executive or controlling authorities and their acceptance by the Finance Department of the Railways before they are submitted for sanction by the competent authority. In fact, projects involving very heavy amounts, have to be accepted, even at the preliminary stages, by the sanctioning authorities before further action is taken. Thus, after such preliminary stages of sanction by competent authorities for the incurrence of expenditure, the Parliament is approached for allotment of funds required for the purpose, which again is circumscribed by various considerations of priority, urgency, funds available etc. After scrutiny of these various aspects, a programme of expenditure is drawn up and provision is made for the various items of expenditure. Such amount as is required for the succeeding year will be included in the Budget Estimate and the Parliament approached with Demands therefor for sanction. After due discussion and scrutiny of the points raised, the Parliament sanctions the Demands which then become Grants.

The next stage is the process of execution of the various works or items of services involving the actual expenditure. These therefore, as previously stated, have audit authority for expenditure on such works or services, and when the funds required therefor are adequately provided, the expenditure will have to be incurred by persons who are competent to do so and necessarily not by the same as those competent to sanction. It is the duty of these persons to rigidly adhere to the various rules and regulations which attach to such expenditure and it is the non-observance of such limitations by these that give rise to a lot of carping criticism from the statutory audit, but only after the liability has been incurred and paid. Such criticisms are recorded in the form of notes of cases in Audit Reports submitted annually to the Parliament; and the Parliament scrutinises these various cases through the Public Accounts Committee, which is a Body set up under the joint auspices of both the Houses of Parliament to investigate into the "hows" and "whys" of the irregularities etc., referred to in the report. The results of their investigations are placed before the Parliament where they are discussed; and further directives, if any, are given to the Mininstry for future guidance.

It is quite a common feature for irregularities to be committed in the execution of works, which irregularities may be either purely technical or even very serious at times. Sometimes out of dire necessity, a procedure which is a little out of the way may have to be adopted but such irregularity can be condoned if it is recognised, and remedial measures taken soon after to set it right. But there are cases where irregularities of a really serious nature are committed with full knowledge, at the time, of such seriousness and no attempt whatever is made thereafter to mend them. It is cases of this type that require careful attention even though they may be *post mortem* and such drastic action, as is called for, taken in order to prevent recurrence of such types in future. There is no gainsaying that many such serious irregularities involve avoidable heavy financial losses to the Railway. It is essential therefore to analyse the causes of such financial irregularities and to bring the guilt home to the concerned parties well in time. In fact, prevention is better than cure and the idea of obtaining financial advice in every case involving heavy expenditure is based upon the principle that public money is to be spent on proper purposes and as economically as possible. It is thus obvious that obtaining of advice is dependent upon the executive realising the necessity for a prudential care in the expenditure of public money. Not very unoften do we come across cases where the executive wants to get over the head of the Financial Adviser on the plea of urgency or non-cooperation with the latter. In this connection, as we have often pointed out, the Financial Adviser has no axe of his own to grind. He is there in the general set-up to help the Executive by his advice and to direct them into proper methods of work in accordance with rules and regulations laid down for the purpose by competent authorities. If, therefore, the Financial Adviser is over-ruled or is not consulted in time, the responsibility for irregular expenditure is entirely that of the Executive: and if the Executive is encouraged in such attempts by the Administration, it is clear that proper safeguards are not and cannot be applied at the opportune time.

From a persual of the irregularities reported in these columns now and again, it is very clear that many of them were the result of want of observance of rules prescribed for the purpose; and some of them even due to flouting of such prescriptions. Constant recurrence of similar types of irregularities due to the same or similar causes, also points to the absence of proper remedial action in time—a situation which cannot but be viewed with serious concern. Those in authority who are entrusted with public monies for expenditure cannot but be very careful and any lack of interest on their part or want of initiative, is a thing that has to be adjudged properly in this context.

The fact that huge sums of money and much time are spent without preventing such losses should be an indicator to the defects in the working of the organisation specially intended for the purpose. Every attempt should therefore be made to tighten up and to enforce effective safeguards. One feature that comes out prominently in this connection is the delay in detection and in taking action, an aspect which requires prompt remedial attention if "the stable is to be locked before the horse is stolen." Overlooking of all Financial Regulations in the purchase of Stores, in fixing up contracts, in making heavy advances, in slackness of supervision at various levels, and such like, seem to be very common; and a remedy in these directions is urgently called for to stem the rot.

Autonomous Railway Divisions

Of late, there has been much talk about divisionalisation of Railways in India. What exactly this term means and how it is going to be applied in practice is yet not clarified though the ultimate goal as far as can be envisaged, is devolution of powers to lower levels making them, as far as possible, autonomous and leaving the higher authorities to deal with co-ordinated overall policy for the best administration of the Railways.

For several years past, the British Railways have been working out one scheme after another for an effective control over various Railways in the U.K. and we have referred to it here and there in our previous issues. Recently, an article appeared in the Railway Gazette, London, in regard to a plan to be set up in the organisation of the Pennsylvania Railroad Company, U.S.A. from 1st of November. This Railway is the premier one in U S.A. and the plan was prepared after a very detailed study for over a year and in consultation with all major Officers of the Railway. The plan is stated by Mr. James M. Symes, President of the Company, to be somewhat revolutionary but similar in many ways to the new line and staff plans of organisation which some leading American manufacturers have adopted in recent years. The plan affects almost every Officer of the Railway, many of them directly, and alters their duties and responsibilities. The following extract from the article referred to above gives a skeleton picture of the proposed plan and its working. It is hoped that Indian Railways may derive some ideas from this plan while considering the divisional organisation now on the anvil.

Ed., R.A.

"The basic change is the establishment of nine Regions of the system, replacing the present three Regions and 18 Divisions. The new Regional areas, each under a Regional Manager will be autonomous except for "all-line" co-ordination and authority, and each area has been laid out for maximum operational, service and sales efficiency, having regard to population centres, traffic flows, track mileage, maintenance facilities and other considerations. Each Regional Manager will be responsible for every sphere of the railway's activities in his territory, including promotion of industrial development, properties and civil and mechanical engineering. It is felt that the nine new Regions will be appropriate in size for management and, in Mr. Symes' words "the greater concentration of responsibility and effort at the 'grass roots' which we hope to achieve."

Each Region will be about the size of a smaller U.S.A. Railway. By putting a complete management staff in charge of each Region, the company expects to achieve the close supervision of service typical of such a smaller system. On the other hand, by strengthening the system organisation at the headquarters with staff officers in charge of policy for each sphere of activity, it is hoped to take advantage of the larger size of the Pennsylvania. The elimination of one level of supervision in the present organisation makes this possible without increase in overhead costs.

Unlike British Railways, the Pennsylvania seems to have included a considerable degree of functional responsibility in its new organisation, which to some extent resembles the organisation in this country (U.K.) under the Railway Executive, abolished in 1953, when the officers at the head of the Regions were termed Chief Regional Officers—a title later altered, as their autonomy increased, with a corresponding diminution of functional control, to Chief Regional Manager, before it was changed to General Manager as at present. On the other hand, the Regional Managers of the Pennsylvania act without the direction—or support, on occasions—of any body corresponding to an Area Board of the British Transport Commission."

Automatic Ticket Printing and Issuing Machines

An article on the subject of mechanisation of Ticket issues in Belgium appeared in "The Railway Gazette, London" dated the 9th Sep. 1955. By kind courtesy of the Journal, we are extracting portions of the said article below. The subject will be of great interest to Indian Railway authorities, since a lot of research is being made not only in regard to the methods of work in various Railways but also in regard to mechanisation of automatic working with a view to preventing frauds and misappropriations; not to speak of savings in man-hours wherever possible. There have been many improvements over the automatic ticket printings in use in the past, but the one described in the article below seems to possess very great advantages over the older ones. It is hoped, therefore, that the concerned authorities would find some food for consideration in the accompanying article.

Ed., R.A.

For some years, railway administrations have been considering the replacement of the usual system of ticket issues from pre-printed stocks, with its entailed book keeping and auditing work, by a system of printing tickets in the booking office as required.

A method invented by a Belgian Engineer, Monsieur Schuster, has been adopted by the Belgian National Railways and has been developed and perfected by the technical and financial departments of the railways. In the April 1951 issue of the Bulletin of the International Railway Congress Association a report on this system by two officials of the S.N.C.B. appeared.

Benefits of System

The S.N.C.B. is now about to complete the mechanisation of ticket issues throughout the network and expects to obtain even greater benefits than were thought probable in 1951. In monetary terms, these benefits have already exceeded Belgian fr. 7,300,000 and a saving of 278,000 hours of work at minor stations has been achieved.

Among other benefits are the release of the storage space previously occupied by a large stock of pre-printed tickets; elimination of the checking of receipts and some accountancy, while accounting guarantees have increased; simplification of the handing over of duties between clerks, easier office supervision, and simplified settlement of claims; improvement in appearance of offices and ticket windows as a result of the removal of encumbrances; and better service to the public. On this last point, the number of complaints from the public of lack of diligence and courtesy by clerks has been decreasing year by year and was insignificant in 1954.

Details of Plates

The Schuster machine prints the ticket and, in the same movement, records the information on two control tapes. The printing is done by means of small zinc plates which are filled separately. These plates supply the variable data such as destination, class, fare and so on, while the constant particulars such as the departure station and date, are printed by devices in the machine itself. The zinc plates used are made from a special alloy and are very durable; the amount of the fare shown can be changed upto 10 times without affecting the sharpness of the text. The required data are stamped on the plates by a machine of the type used in producing the plates of addressing machines. This is located in the head office of the Financial Department.

A duplicate of the sets of plates used at stations is kept in the head office of the Financial Department. When rates are to be altered, the spare sets are stamped with the new rates in advance and sent to the stations. On the appointed day it is only necessary to change the sets of plates in use at the station. The old plates are then returned to the head office. The tickets which are of

the Edmonson type, are printed in red and black. A single operation prints a safety mark, the required text, and an automatically controlled serial number.

Accounting Tapes

Two recording tapes, the "accounting" and "control" tapes are printed at the same time as the ticket by means of an inked ribbon. The acounting tape can be removed from the machine and is used by the clerk who makes the totals during slack periods. The control tape is rewound in the machine out of reach of the clerk and is later sent to the head office of the Financial Department.

The line of text printed on both tapes when the ticket is printed cannot be altered by any means.

Printing Machine

The Schuster machine resembles an addressing machine. The design is simple and robust. Printing is by automatically driven bands and no carbon is needed for duplicates. The machine is small and can be placed on the ticket counter by the ticket windows. The printing operation entails the insertion of a plate and the depression of the printing lever only. All other processes are automatic. The speed of operation is such that seven passengers can be served in one minute.

There are now 540 machines in operation in 235 chosen stations known as "centre-stations." Each centre station supplies the surrounding small stations ("satellites") with a standard stock of tickets computed to meet needs slightly greater than the traffic for the busiest month of the year. The standard stock is supplied each month by the centre station without reference to the head office. The satellite system has been in use for over two years and has given good results.

The Belgian National Railways use one system and one type of machine, thus instructions and working are similar everywhere. This standardisation simplifies booking office duties throughout the network.

Automation

In an article by Mr. R. E. Palmer published at pages 266 to 271 of THE RAILWAY ACCOUNTANT, December 1955 issue, the effects of automation on the functions of the internal auditor have been discussed. This word automation has come in for an editorial comment in the "Accountants' Journal" New Zealand for Oct. 55. This word automation, of comparatively recent origin, has been a subject of very great discussion in various countries in the world by 'Engineers, by Managements in conference and by trade unionists and sociologists'. One of the practical applications of this 'automation' is the use by U.S.A. Army Ordnance of an assembly line operated entirely by automatic controls which manufacture 2400 shell fuses each hour. Another instance nearer home is that referred to by our Prime Minister sometime ago in regard to the concrete mixer required for the Bhakra-Nangal project, which would be run entirely by electricity, at a very fast speed, non-stop for a period of three years to build the foundation.

These developments have definite repercussions in regard to their actual working and to their financial implications. In fact, electronic computers would be required to keep up with the speed of the works by automation.

These naturally require deep consideration as to how far the Accountant would fit into these new developments. It is, however, obvious that machines, however capable they may be, cannot run by themselves. They do require a human agency at some stage or other. The only thing that can possibly be said is that much of the routine work which, under ordinary methods would take a very long time, can be considerably accelerated by the use of machines.

Another point in this connection is that no machine is infallible and if mistakes do occur, it would be difficult to detect them—possibly not till a very late stage. And yet another point is that the machine can work only as an accelerating aid to a human being; i.e., it has got to be operated by a human being for specific purposes and it can do a giant's work only if it can reduce such human agency considerably.

(Contributed)

Audit Report on Railway Accounts for 1953-'54

This report was placed on the Table of the Lok Sabha on the 21st December and recounts important financial irregularities, etc., noticed in the course of audit of the accounts of that year and of previous years; and in some matters, the progress made in later years has also been included.

There were several cases involving breaches of principles of expenditure control and accounting procedure.

One such case consisted in debiting the cost of materials to works before their actual movement thereto from the depots. In fact, in one of the cases of relaying of permanent way, even though it was well-known that the materials could not be taken to the works spot within the close of the year owing to non-availability of wagons, still the cost amounting to several lakhs was adjusted in the accounts of the financial year while the materials were still at the depots and did not move therefrom till five or six months later. Such action is highly objectionable, as it is liable to be misused and adjustment made in the accounts of works to avoid the lapse of funds.

Another case, which is very serious, relates to supply of defective cylinders. The facts are briefly as under:

"A contract for 100 W.G. locomotives was placed by the India Stores Department, London, with a firm in the United Kingdom. The deliveries were to commence in January 1950 and were to be completed by September 1952. The locomotives were put on rail in India from September 1950 onwards. The first report of a cylinder of one of the locomotives having cracked was received from the B. N. Railway in July 1952, followed by a similar report from the Western Railway in November 1952, whereafter the cracking of cylinders became "epidemic." By the middle of 1955, about 150 cylinders out of the total 200 supplied by the above firm and fitted in the locomotives had cracked. Similar cracking was also observed in about 90 cylinders out of the 268 supplied directly by another United Kingdom firm for fitting into the W.G. locomotives under manufacture by the Chittaranjan locomotive works."

These defects are abnormal and require a thorough enquiry to book those at fault. Whether a *proper* inspection of the cylinders at the time was at all made has to be established to fix the responsibility for the heavy losses. Yet another aspect to be closely investigated is whether there was any possibility of sabotage, as the ultimate result might cast a slur on Loco manufactures in India, apart from the upsetting of transport arrangements by many Locos being put out of action for some time.

It may be recalled in this connection that about two decades ago when accidents took place on some North Indian railways where a particular type of heavy Canadian Engines was used, a detailed enquiry was launched with the result that those engines had to be withdrawn as unsuitable.

Yet another serious case dealt with in the Report is as under:

In January, 1952, an anonymous report was received that in contravention of the rules and regulations, certain payments aggregating to Rs.5 lakhs had been made by six cheques on December 29, 1951. Departmental investigations were started immediately on the basis of this complaint which brought to light the following irregularities:

1. Purchase of stores of the value of about Rs. 9.25 lakhs were brought under the purview of local purchase provisions by the deliberate splitting up of orders.

2. Abnormally high rates were paid for such purchases.

3. Purchases were made on the basis of market rates indicated in a letter alleged to have been issued by the Director of Supplies, Bombay, but this was subsequently found to be a forged document.

4. Purchases were made without any indents from the consuming departments.

5. Indents were prepared and antedated subsequent to the placing of orders to provide necessary cover.

6. The dates of purchase order were altered so as to make it appear that the purchases were unconnected and made on different dates.

7. Orders were placed on firms who were not dealing in the type of stores to be purchased.

Far from exercise of prudential care required in such cases of expenditure of public money, the indications are that a wilful waste of money was brought about to benefit private individuals. Men, and not rules, are responsible for such cases and effective remedies are to be firmly applied to prevent recurrences.

(Contributed)

New Year Gifts By U.S.A.

Under the Indo-American Technical Cooperation Programme, the United States are giving to India 100 WG Locomotives (B.G.) and 8700 Metre Gauge Wagons. On this account, the first four locos were delivered at Bombay on the 3rd Jan. at an impressive ceremony at which Mr. John Sherman Cooper, the American Ambassador in India stated "I am here on behalf of my Government to turn over these four locos to the Government of India as an expression of the goodwill that the people of the U.S. hold for the people of India in their great task of building of this Nation".

These locos were manufactured by the Baldwin-Lima-Hamilton Corporation, Eddystone, Pennsylvania. At the time of these vehicles leaving the shores of America, a ceremony was held on the dockside by Americans to indicate America's goodwill. Mr. Cooper added: "It is a cooperative undertaking of our Governments and in essence it expresses the relationship of respect between our people". He continued "It is inevitable that India's economic and rural developments exert a continuing and increasing burden both in terms of freight and passenger carriage on India's Railways. This certainly underscores the fact that the success of India's board economic programme depends in a large measure upon the parallel development of its Railway systems. It is a tribute to the foresight of India's leaders and to the Railway Minister and the Railway Board and to all those who direct and operate India's Railways that you have recognised the importance of an improved Railway system in the expanding economy of India. On our part, I am glad that we of the United States have supported India's objectives in the transportation sector of its First Five Year Plan".

He added "all the locos and freight wagons provided to India under our Assistance Programme are not manufactured in the U.S.A. Half of the hundred locos are being fabricated in U.S. Shops, and others are made in the U.K. and in Japan. Similarly, the freight cars provided to India by America are being manufactured in the U.K., Austria, and France, as well as in the U.S. and many axles and wheels will be provided by shops in Japan." Mr. Cooper also indicated that American assistance to India since 1947 had come to about Rs. 250 crores in all, only a portion of which is on loan account. He further stated: "Before I close, I would like to say that American economic aid to India is no new thing just as American friendship for India is no new development on the international scene. Over a decade ago when the people of India were striving to achieve independence, I am glad that the U.S. acting as friends both of India and U. K. urged Indian independence. And in the years that have passed, my country has continued to demonstrate the friendship of our people with those of India. Finally, may I say that whatever degree my country's assistance has been of value, its provision has been the choice and decision of all the American people made through the democratic process of our Institutions. I look back with you today on the record of constancy and cooperation and I look forward to a future in which my country desires to continue and strengthen its friendship with India and its people".

Mr. O. V. Alagesan, Dy. Minister for Transport and Railways, Government of India, while taking over the gift, stated: "It is a happy augury that the New Year which is just born begins with the very first fruit of Indo American Technical Cooperation Programme in the field of providing assistance to the Indian Railways. The American aid has come at a very opportune moment and is highly welcome. We feel highly encouraged in our efforts to increase production and to improve the standard of living in our country when we know that a great country like the U.S.A. is taking a sympathetic interest in our venture and trying to lend a helping hand".

Mr. Alagesan stated that the Chittaranjan Loco Factory was now producing at the rate of eleven BG locos per month and the TELCO had reached the target of 50 MG locos per year. Government had also planned to increase the target to 300 and 100 BG and MG respectively. Similarly, with regard to wagon manufacture, the capacity in the private sector has been sought to be increased from 8000 wagons a year to 25,000 wagons a year.

Mr. Alagesan continued: "For the next five years, we will need all these and even more if we should fully cope with the large scale movement of agricultural produce and industrial output as well as supplies and equipment for our various development projects like iron and steel etc. We are therefore obliged to place orders outside the country for Locos and other rolling stock. It is in this context that we view and value the offer from the U.S. to provide Indian Railways the 100 locos and 8700 wagons with feelings of utmost thankfulness and sincere gratitude. It is not so much the monetary value which is not inconsiderable in this case, but the feeling of friendship and helpfulness that the American people are showing to the Indian people that is really ennobling in the field of international goodwill and cooperation. One of our great Tamil poets has said "Help, even though small, rendered in time is even bigger than the earth". His saying has been very well amplified in this present instance of disinterested help by the U.S. The Indian people heartily reciprocate and wish well by the people of America."

Subjects of Moment

Transport Facilities to Railway Hospitals for Class IV Staff

Railway administrations have been directed to ensure that such facilities are properly provided to all Class III and IV staff in the case of sudden illness *while on duty*, and for this purpose, the immediate supervisor at or nearest the station should be given full discretion as regards the mode of conveyance to be hired for the purpose. Instructions for meeting such expenditure, for proper control ensuring that such expenditure is not incurred where there are facilities for treatment in Railway Dispensary close by, may be drawn up on each Railway in consultation with the F.A. & C.A.O.

(R.B. No. E 55 ME 1/3 dated 26-11-55.)

* * * *

Recording of test-check particulars by Accounts

The Board have ordered that the procedure on Railways in regard to inspections by Audit or Accounts branches should be examined and arrangements made to record the particulars of all items test-checked during inspection and by whom, either in the inspector's report itself or in a separate register as need be, if such a procedure is not already being followed.

(R.B. No. 55 AC II/25/56 dated 27-11-55)

* * *

Police Officers and Platform Tickets

The Railway Board have decided that the military police, the Civil Police, including G.R.P., who are required to enter the station premises in connection with their official business should be given access to platforms without having to purchase Platform tickets.

(R.B. No. 1000—TG/55/13 dated 2-12-55)

* * * *

Road Transport auxiliary to Railway transport for Transport of goods

The Chairman of the Estimates committee of the Parliament had suggested at a recent meeting that in the present context of dearth of Railway Transport, development of Road Transport would be very desirable and that the State Government should be asked to freely licence road service for goods transport *except* on sections where Railways can conveniently handle all the traffic.

The Board have asked the Railways to examine the suggestions and to furnish them early with their remarks, along with a list of the sections where Road transport can be permitted on a long-term basis without serious repercussions on railway revenues.

(R.B. No. 1477—TG/55 dated 17-12-55.)

* * * *

Losses, Frauds and Embezzlements

The Board have issued the following order requiring railways to take prompt action in disposal of cases of losses, frauds and embezzlements, etc. The Board desire the Railways that in the event of any defalcations or embezzlements or misappropriations, etc., coming to the notice of the railways, not only should the matter be reported to the Police and other authorities with the least possible delay but efforts should be made to complete departmental enquiries with the maximum of speed so that undesirable elements may be weeded out without loss of time.

The Board also desire that necessary instructions should be issued to all concerned.

(R.B. No. 53 AC II/25/68 dated 18-12-55.)

* * *

Advances

It has been decided by the Railway Board, in consultation with the Ministry of Finance, that advances to Railway Staff, in connection with loss of or damage to private property arising from cyclones, flood damages etc., should be dealt with under the Civil Head "O. Loans and Advances" and not under the Railway Head "Miscellaneous Advances." The result is that the transactions relating to such advances will be outside the regular Railway Budget (while in the case of advances to staff for purpose of conveyances etc., they are brought under Ry. Demand No. 9). The present decision, though it may at first sight appear to be rather unorthodox would appear to be based on the position under the Constitution of India, relating to such transactions.

* * *

Engine Hire charges for Ballast Trains from 1-12-1955

The Railway Board have decided that the following Engine Hire charges should be levied for Ballast trains from 1-12-1955 as a uniform procedure on all Railways:-

1. Engine Hire: B.G. Rs. 30 per hour subject to a minimum of Rs. 300 per day.

M.G. / N.G. Rs. 24 per hour subject to a minimum of Rs. 240 per day.

2. Hire charges for stock including Brake Vans: At I.R.C.A. Conference rates for hire for wagons.

3. Cost of staff: No separate charges to be recovered.

Hire on stock will *NOT* be billed on Departmentally owned wagons.

These charges are to be reviewed once in three years.

[R.B. No. 4944—DC of 22-11-'55].

(Continued from page 316)

lity to breaking point and seniority as the sole criterion for promotion, merit has to be given the go-by, and in the absence of any regard for individual and comparative merit, no 'incentive' bonus scheme would be possible of introduction, much less with success. Unless the Labour Unions recognise that merit should have some regard if efficiency is to be increased and their active co-operation is enlisted by the Administration, the "incentive" bonus system, if introduced, would only be a thorough failure. Time and motion (& time and work) studies by qualified technical experts, in an impartial manner, fixation of "bonus" for the outturn under several phases of work for the average worker, the quantum of financial incentive to be given, etc., are all factors to receive concentrated attention in this connection. Categories of workers coming under the scheme will have to be specified, as only certain jobs are susceptible of being taken up for 'incentive' schemes. A watchman's job for instance will not lend itself to any bonus system of incentive.

* * *

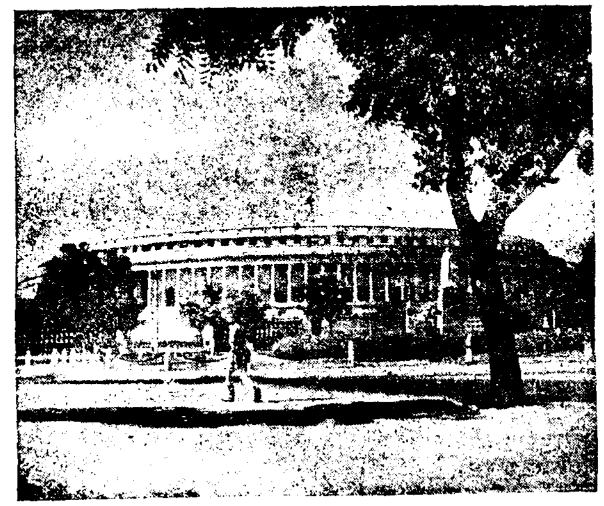
Committee to Advice on Railways

A three-man standing Committee has been set up under the Ministry of Railways to keep in touch which new development in the working of the railways in other countries, it is understood.

The Committee will also be engaged in a continuous study of the changing needs within the country itself in relation to railway working and will think out problems and their solutions and place them before the Railway Board.

The Director of the Railway Board's Efficiency Bureau will be the Committee's Chairman, its two other members being the Railway Board's Economic Adviser and the Chief Design Engineer (Carriage and Wagons) of the Central Standards Organisation of the Indian Railways.

Railways in Parliament



RAJYA SABHA:

40 Years old Locos

The Dy. Minister of Railways told Mr. Valiualla in a written answer in Rajya Sabha on the 14th Dec. that there are in use, on the Indian Railways, on 31st March 1955, 2719 locos more than 40 years old, distributed over all the State Railways.

* * *

Import of Railway Coaches

In a written answer to Sri Krishna Kant Vyas, Sri Alagesan said that during the year ending 30-9-55 no passenger coaches were imported for Indian Railways from foreign countries; but during this period 971 coaches were manufactured in India.

The annual production capacity was as under:

Messrs Jessop & Co. Ltd., Calcutta 250 unfurnished coaches.

Messrs Hindustan Aircraft Ltd., 180 coaches.

Railway Workshops 600 to 700 coaches exclusive of furnishing of shells to the extent of about 250 coaches per year.

* * *

Wagon Assembly Plant at Okha

The Railway Minister replied Dr. Raghuvir Singh in the Rajya Sabha on the 14th Dec. 1955 that the Wagon Assembly plant at Okha in Saurashtra had an outturn of 4000 M.G. wagons during 1954-55 and that there was a scheme to increase this outturn by approximately double that number per year.

The cost of the expansion programme would be nearly 5½ lakhs and the assembly plant was being operated by private contractors under Agreement with Government.

* * *

Electrification of Southern Railway Stations

The Dy. Minister stated that the work of electrification of 23 stations on the Southern Railway was in progress and was likely to be completed by 1955-56. He further stated that on this Railway alone there were 944 stations without electricity.

* * *

Disposal of Claims cases

The Railway Minister Sri Lal Bahadur Shastri laid a statement on the Table of the House on the 20th Dec. 1955, analysing average disposal of claims cases per clerk per month on the different Railways as under :

Western	15.4
Central	13.0
Southern	12.2
Eastern & S. E.	11.1
Northern	9.5
North Eastern	5.0

Note: The above Statement is not informative enough since it does not furnish the period covered by the averages, nor does it compare the figure with any earlier figures to indicate either progress or deterioration. The statement is defective also otherwise in that it does not contain percentage of the cases disposed of to the cases received or to the cases outstanding during the period.

Ed., R. A.

* * *

Foreign Trainees on Indian Railways

The Railway Minister, in answer to Sri M. Valiulla, in the House on the 20th Dec. said that at present there were two Burmese and one Nepalese National undergoing training on the Indian Railways.

Note: It would certainly have been more informative if the particulars of Department or the aspect of study by these Nationals and any special arrangements made therefor, were given. It would be interesting to know whether any similar arrangements have been made by Indian Railways with other Railways.

Ed., R. A.

* * *

Pilgrim & Terminal Tax on Passengers

In another written answer, the Railway Minister furnished a Statement to the House of 131 stations on the Indian Railways where such terminal taxes and pilgrim taxes are levied :

Central Railway	13
Eastern & South Eastern	16
Northern Railway	48
North Eastern Railway	8
Southern Railway	37
Western Railway	9

The Statement also furnished the amount collected through these during 54-55 as Rs. 25,48,944 nearly.

* * *

LOK SABHA :

Unlawful Possession of Rly. Stores

The Railway Stores (Unlawful Possession) Bill passed in the Lok Sabha on the 1st Dec. 55 fixed a maximum penalty of five years' imprisonment for a person found in unlawful possession of Railway Stores. The prosecution has to prove that the property found unlawfully in possession of a particular person is *Railway Property* and the accused has to prove that he came in possession thereof lawfully.

* * *

Flood Damage on Railways

In a written answer to a question by Smt. Pal Chodhury and Mr. Choudhury Md. Shafee, the Parliamentary Secretary to the Railway Minister told the Lok Sabha, on the 16th December 1955 that the Indian Railways had suffered losses amounting nearly to Rs. 78½ lakhs between 1st July and end of November 1955 on account of damages caused by floods and that nearly 97.6 lakhs of rupees had been spent in repairing damages.

* * *

New Delhi Railway Station

In reply to Sri T. V. Vittal Rao and Sri Mohana Rao, the Parliamentary Secretary stated that the entire construction work at New Delhi Railway Station would be completed early in 1956 and that nearly Rs. 11.7 lakhs had already been spent to the end of September 1955.

* * *

"Telco" Loco Capacity

In reply to a question by Sri K. P. Sinha, the Parliamentary Secretary stated that the Tata Engineering and Loco Co. Ltd., had proposed increasing the capacity of their Loco Section to 100

complete locos per year by January 1958 and that the delivery of an order for 100 locos (Y.G.) would commence in May 1958 and be completed in March 1959.

The manufactures from July 1st 1954 had 75% indigenously manufactured components and the understanding for the new order was that the supplies beyond the first 50 will be on the basis of not less than 50 to 60% indigenous production.

* * *

Electric Coach Manufacture in India

The Parliamentary Secretary to the Railway Minister informed Dr. Ram Subagh Singh, during question hour on the 8th December, that the Hindustan Aircraft Factory at Bangalore has under consideration a proposal to manufacture electric coaches.

* * *

Vizag Port

The Dy. Minister for Railways in a written answer stated that the total expenditure so far incurred during the first five year plan on the expansion and improvements of the Vizag Port is Rs. 81,88,000/- the items of expenditure being the construction of Quay Wall, reinforced concrete wharf for coal, RCC jetties for oil, additional facilities for manganese and iron ore ; Port works connected with the establishment of oil refinery, staff quarters, pilot launch and three electric cranes.

* * *

Air-conditioned coaches

The Dy. Minister for Railways stated in a written answer to Sri S. K. Razmi that the Indian Railways brought into use 21 air-conditioned coaches in 1954-55 and 32 in 1955-56 (upto October 55) at a total estimated cost of over Rs. 1½ crores. Earnings from the air-conditioned class for the first seven months in 1955-56 were Rs. 35 lakhs as against Rs. 28 lakhs during the corresponding period in the previous year.

* * *

Central Loan for High Court Bridge

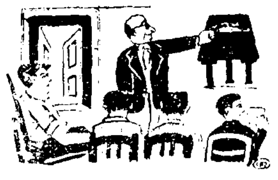
The Parliamentary Secretary stated in the Lok Sabha on the 16th Dec. 1955, that in connection with the Madras Government's proposal for construction of an under-bridge to replace the level crossing on the Light house road in Madras State, the Government of India have approved the grant of a loan of Rs. 20 lakhs towards the Road Authorities' share of the cost of the work.

He added that the estimated cost of the Bridge was 50 lakhs, out of which Rs. 30 lakhs would be required for the bridge proper and Rs. 20 lakhs for the approach roads.

Late News

RAIL - SEA CO-ORDINATION

As a measure of co-ordinating rail-sea transport in the country, the Indian Merchants' Chamber at Bombay has suggested movement of bulk cargo like Coal, Salt, Foodgrains, Cement and fertilisers should be arranged by sea. This suggestion was made to the Rail-Sea Co-ordination Committee, particularly in regard to Port to Port movement, or where the cargo was required to be delivered to places very near to Port Centres. The Chamber also pleaded for rationalisation of working conditions in different Ports so as to make it possible for ships to render quicker service at comparatively low cost.



Readers' Forum

G.M.'s powers of sanctioning contracts

On page 37 of the April 1955 issue of the RAILWAY ACCOUNTANT, a question was raised as to the G.M.'s powers in regard to sanctioning the excess in an estimate for contract. One of the readers from Chittaranjan has given his opinion as under:

"The contract for Rs. 14 lakhs though part of a big scheme, should be considered by itself to be big enough to be a work or a subwork of that scheme for which (that work or subwork) definite estimate or sub-estimate was framed on the basis of which definite allotment has been made. The G.M. has got certain definite restrictions on his financial powers and though he may vary the contract as per the rules quoted by the candidate, he (G.M.) cannot go beyond the limits of his financial powers imposed by the Rly. Board.

"Therefore as the work (or the contract) is costing more than Rs. 10 lakhs, the G.M. cannot incur expenditure on the same (work or contract) for more than 10% over an original estimate or for more than 5% over a first revised estimate or for more than Rs. 30,000/- over a further revised estimate—Vide Rule 40 (V) read with note (iii) under Rule 39."

[Whatever may be the general impression that the powers of the General Manager in regard to sanctioning excess over estimates are unlimited, there is some force in the argument that it must be subject to the overall limit of the General Manager, viz., Rs. 10 lakhs upto which alone he can sanction estimates for a project. It is, however, hoped that the doubt raised will be clarified by the authorities concerned.]

Ed., R. A.

* * *

Issue of Passes to Railway Audit Staff appointed after 1-1-1934

One of the readers has pointed out the inconvenience that the above staff are put to in being denied the benefit of privilege passes in the same way as those of the Railway Accounts Department. He presumes that this differential treatment might have been based on the fact that the Railway Audit Staff are under the administrative control of the Comptroller and Auditor General of India, whereas the Railway Staff are under the control of the Ministry of Railways. Since the conditions have changed widely since 1934, a re-examination of the position at the present juncture might be called for. His arguments are summarised as under:

1. Employees of both the Audit and Accounts Departments of the Railways are serving the same Government and that all the Railways are owned and managed by the Government of India.
2. The duties of the Audit staff are almost similar to those of the Railway Accounts Staff.
3. Conditions of working for both the staff are almost the same.
4. The Audit staff are liable to transfer to any station on the entire Railway, whose length is about 6000 miles.
5. The travelling allowance rules applicable to the different staff are those of the Civil Departments; whereas those of the A/cs Dept., are governed by special Railway Travelling allowance rules. The adoption of the latter by conceding the use of Passes would result in saving of expenditure on travelling allowances of the Audit Department.

[*Note:* Generally, there is nothing to hinder consideration of the position as suggested

above. But, the fact that the two Departments are kept absolutely separate in all aspects, including qualifying examinations, scales of pay, method of recruitment, standard of general education, etc., is indicative of the view that there should be no coalescence of any sort. But on this ground that the audit staff have to be completely familiar with the accounts organisation of the Railways, in addition to their specific duties as statutory auditors, shows the existing link for some sort of consideration in the matter of privileges. We feel that the authorities may look into the matter if there is any need for the same.

Ed., R. A.]

* * *

Public Account of India

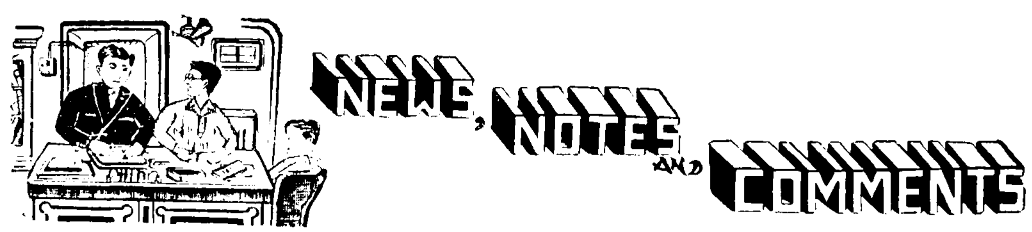
In accordance with Clause 266 of the Constitution of India (1) all revenues received by the Government of India (2) all loans raised by the Government by the issue of Treasury Bills, Loans or Ways and Means advances and (3) all moneys received by the Government in repayment of loans, shall form the "Consolidated Fund of India", while all other public moneys received by or on behalf of the Government of India shall be credited to the "Public Account of India". Earnest money deposited by tenderers, security deposits of contractors, etc., would, therefore, appear to fall under the latter category, viz., Public Account of India (and not the Consolidated Fund of India). It would be interesting to know whether the earnest money, security deposits etc, are dealt with by all Railways under Public Account and how they are exhibited in the Journal and Ledger as well as in the Account Current, Annual Accounts etc.'

OVER - AUDIT

A young but nevertheless zealous auditor raised the following objection on an item in a contingent expenditure Bill viz., why the officer did not take the box containing office records in his car, as this would have saved the bus charges for the peon who was asked to take the records from the Office to the Officer's place. Comment is needless. In this particular case, the Officer did not own a car, and even if the Officer did own a car, he could not be forced to use the car for the purpose.

Objections can, and should, be raised by the Auditor, where they are really warranted; but discretion and imagination are not taboo in the raising of objections by the Auditor.

There is, however, a silver lining in the cloud when a general complaint is made that the Accounts and Audit Staff of the present day are not efficient and pay no attention to the essential checks that are required to be made. The instance cited above gives the 'lie direct' to this complaint and has for other reasons to be applauded as dispelling the suspicion that audit is not properly conducted—in fact, here is a case of over-audit.



Decimal Coinage

It has been decided by the Government of India that the decimal coinage system could be introduced at the earliest on the 1st of April 1957 and that it will coexist with the existing coinage for a period of three years.

*   *   *

Increased Transport from November '55

During November 1955, the Northern Railway loaded 22% more wagons than in November of the previous year; the Western Railway achieved an increase of 20% on the MG and 15% on the BG; the Central Railway recorded an increase of 16% on the BG; other Railways were behind the target of 10%.

All the Indian Railways loaded on an average 21596 wagons daily during November 1955 compared to 20137 wagons during the previous year's November. Outstanding registrations have been considerably reduced on the Eastern and South Eastern Railway, while registrations have mounted up on the North Eastern and Southern Railways. Traffic via. Ghorpuri on the Southern Railway has been absolutely free as traffic forthcoming has been insufficient.

Achievement of better results during November has been prevented due to floods and their aftermath on the Northern Railway, excessive river troubles on the North Eastern Railway, a number of Melas, disturbance and demonstrations at Tatanagar and at Adra on the South Eastern Railway. Devastating floods on the Southern Railway will also be a very serious set-back to achieving better results. Railways have been asked to strengthen their "wagon chasing organisation" wherever necessary so that all points where detention to wagons takes place may be closely supervised.

*   *   *

Zonal Railway Users' Consultative Committees

Members of these Committees will be allowed facilities on tour within their zone to study developments on the Indian Railways. These tours will be organised by the respective Zonal Railway administrations in order to give members first-hand information regarding matters pertaining to Railways and facilitating discussion on various issues at Committee Meetings. Similar tours will also be undertaken by Members of National Railway Users' Consultative Committee.

*   *   *

Steel Works Expansion Programme

To assist in the expansion programme of the existing steel works, two sections of the South Eastern Railway in Bihar are to be doubled: (1) between Rajkharswan-Barajamda and Sini-Kandra covering 61 miles and 8 miles respectively at a cost of 4.09 crores and 46.26 lakhs respectively.

*   *   *

ECAFE Railway Sub-Committee

On the invitation of the Government of India, the Economic Commission for Asia and the Far East, are holding, in New Delhi, from the 26th to 31st March 1956, the 4th session of the Railway Sub-Committee of the Inland Transport Commission.

*   *   *

Railway Surveys

The preliminary Engineering and Traffic survey for a Railway construction aggregating about 89 miles in Karanpura-Ramgarh Coal-field areas in the Eastern Region of the Country has been sanctioned by the Railway Board, the surveys covering mostly Bihar and a small extent of West Bengal. The surveys which will be carried out by the Eastern Railway will cost nearly Rs. 1,81,000.

*   *   *

W.I.P. Railway

The Agreement for the working of the W.I.P. Railway terminated on the 31st Dec. '55 and the Government of India decided not to extend it.

From 1st Jan. '56, therefore, the W.I.P. Railway Company had to take over the management of operation of their section, which is within the Goan territory and of Marmugoa Harbour.

Advantage will be taken of rail movement between Goa and Castlerock for adjustment of rolling stock, to withdraw from Goa the staff of the Southern Railway, their families and their personal effects to other stations on the Southern Railways whereto they are posted.

*   *   *

Introduction of Metric System on Indian Railways

Indian Railways will make a beginning with the metric system of weights and measures. The Railways will introduce a plan for a fifteen years period of co-existence between the present foot and pound system and the new metric system. This period will be marked out into three five year periods during the last of which, the switch over to the metric system will be completed.

In regard to locos alone, there are about 12,00,000 thousand drawings in use for various components and similarly for passenger coaches and wagons on the line, there is a vast number of drawings. All these have to be converted into the metric system. 50 Workshops on the Indian Railways will have to face the specially difficult task of the change-over since they have to attend to the repair work of a very large variety in types and designs of locos, wagons, coaches etc.

The advantage in fixing the period of 15 years of co-existence is that most of the present machines would come to the end of their useful life within this period and therefore there will be no need to scrap any of them.

Among the numerous steps which the Railways will have to take will be the substitution of mile pillars along 35000 miles of Railway lines by kilometre poles, change of number plates on telegraph posts from the mile to the kilometre unit, issue of revised time and fare tables based on the kilometre and the new decimalised currency, preparation of new tariffs for general goods and coaching traffic, printing of tickets according to the new system of weights, measures and currency etc.

Literally, thousands of forms, registers and other records, where the units of weights, measures or currency are indicated will have to be modified to conform to the new system.

In order to assist a smooth change-over, staff have to be trained for the purpose and this has also been arranged for.

On a rough estimate, the total cost of such change-over on the Railways would be about Rs. 1 crore.

*   *   *

Statistics of Indian Railways — Gross Earnings.

The approximate gross earnings of Indian Railways during Sep. '55 amounted to 23.53 crores when compared with the actuals for Sep. '54 which was only 19.90 crores, an increase of 3.63 crores. The total approximate gross earnings from 1st Apr. '55 to 30th Sep. '55 amounted to Rs. 150.27 crores as against 134.04 crores for the corresponding six months of the previous year, i.e., an increase of 12.1%.

2. *Goods Tonnage:* The number of tons of merchandise lifted during September 1955 was 6,210,000 and 1,525,000 on the BG and MG respectively which was 2.92 and 0.52% less as compared with the previous month. The total number of tons lifted for the six months ending 30th Sep. was 37,584,000 and 9,409,000 for BG and MG respectively which showed an increase of 8.45% and 16.7% respectively over the corresponding period of the previous year.

3. *Wagon Loading:* The number of wagons loaded during the month was 3,87,690 and 2,43,380 respectively on the BG and MG which showed a decrease of 1.89% and increase of 2.07% respectively as compared with the previous month's figures.

The total number of wagons loaded during the six months ending 30th Sep. '55 was 2,331,061 and 1,318,982 for BG and MG respectively which showed an increase of 6.44% and 9.92% respectively over the corresponding period of the previous year.

The differences in loading during the period of six months are attributable in regard to Broad Gauge to increased traffic in non-Government Railways Coal and Coke, grains and pulses, oil-seeds, raw cotton, manufactured jute, pig iron, manganese and other metallic ores set off to a certain extent by shortage in raw jute, tea, miscellaneous full wagons, miscellaneous smalls; and in regard to M.G. to increased loading in public coal and coke, oilseeds, raw cotton, cotton manufactured, cement, pig iron, manganese ore and miscellaneous full wagons, set off to a certain extent by decrease in Tea, iron ore, other miscellaneous ores, coal for homeline etc.

* * *

Press Interview by Union Railway Minister Mr. Lal Bahadur Shastri at Lucknow on 9th December '55.

Season Platform Tickets

Railway authorities have decided to issue Seasonal Platform tickets at all stations; the rates of such tickets at bigger stations being Rs. 20 yearly, Rs. 11 half yearly, Rs. 6 quarterly and Rs. 2 monthly; and for smaller stations, Rs. 10 yearly, Rs. 6 half yearly, Rs. 3 quarterly and Re. 1 monthly.

Newspaper Representatives and Agents would be given concession to the extent of one-fourth of these rates, but no monthly tickets would be issued to them.

* * *

Madras—Banaras Rail Link

The question of running a through train from Banaras to Madras was being considered by the Railway Ministry, in view of the large population of South Indians in Banaras and pilgrimage from the South to the Holy City.

* * *

Air-Conditioned Trains on Long Distance Trains

It has been planned to introduce from 2nd Oct. 56, fully air-conditioned trains on certain long distance routes. Details are being worked out, but it is certain that these will be corridor trains enabling passengers to walk from one end to the other while trains are in motion.

These trains would accommodate only 1st and 3rd Class passengers and there would be provision for an air-conditioned dining car.

Fares for air-conditioned 3rd class will have to be finalised. The Minister hoped that in future fast trains would be preferred by public to air travel.

* * *

Cinema Coach

Arrangements are being completed for exhibiting documentary films aboard trunk trains and at important Railway Stations. The Government will provide instructions as well as entertainment to waiting passengers and travellers on trunk trains.

The first train with a Cinema Coach would be on rails in the next few weeks.

* * *

Second Five Year Plan on Railways

Sri G. Pande, Chairman, Railway Board, in the course of his address at the Annual General Meeting of the Central India Centre of the Institution of Engineers (India) held at New Delhi on the 24th Dec. 1955, referred to the functions of the Engineer in the new set up and extracts of his speech are given below. He insisted on the need for devising ways and means of effecting a maximum saving in expenditure.

"The Planning Commission has a difficult task in matching overall resources of the country with the demands of various States and Ministries, but I would submit that like the production of steel, coal, electricity, irrigation etc., the generation of adequate railway transport is as important and must, along with them, receive topmost priority.

* * *

There is much uninformed criticism of the Railway Second Five Year Plan. We have had serious difficulties in the past, most of them caused by the last war and followed by inadequate resources of materials, equipment and money for our rehabilitation. We are yet far from having rehabilitated ourselves and soon the impact of the vast developments envisaged in the second Plan will be on us. I am afraid it will seriously hamper our national development if transport facilities are allowed to continue to lag behind the demand.

* * *

How inadequate railway facilities are in our country will be apparent from a comparison with some other advanced countries of the world. Per 1000 square miles of area we have only 27 route miles of railways, as compared to 74 in U.S.A., 204 in U.K., 62 in Canada, 120 in France and 87 in Japan.

Again, per 100 000 population our route mileage is 9, against 138 in U.S.A., 37 in U.K., 272 in Canada, 60 in France and 14 in Japan.

As regards per capita passenger miles, we have a figure of 103, compared to 181 in U.S.A., 406 in U.K., 184 in Canada, 384 in France and 599 in Japan—and this is in spite of the very extensive travelling done in road vehicles in some of these countries

Finally, net ton miles of goods carried per capita by us are only 86, against 3,503 in U.S.A., 433 in U.K., 3,770 in Canada, 591 in France and 294 in Japan —in this respect again road haulage is so considerable in these countries.

The Railway Board had prepared a Rs. 1,500 crore Plan allowing for an addition of only 3,000 route miles, which is less than 9 per cent of the existing mileage; a six per cent annual increase in passenger miles; and an overall increase in goods transport of 51 per cent which, after allowing for transport requirements of steel, coal and cement, left 25 per cent only for other general goods. An annual increase of five per cent for the last category was thought to be a modest provision.

The main point which I should like to emphasise is that we are so under-developed that the railway transport capacity must be augmented considerably. In any case, railway transport must keep ahead of demand if our industries are to flourish and our standard of living is to register a substantial advance.

* * *

Whatever may be the final size of the Railway Plan, the main responsibility for its implementation must rest on Railway Engineers and I have no doubt that they will rise to the occasion and, working shoulder to shoulder with their comrades in other spheres, ensure the successful implementation of the new Plan."

* * *

He concluded: "All plans and designs will have to be very critically examined, general charges severely restricted, every item of work most economically executed and all infructuous expenditure eliminated, with a view to effecting the maximum saving in expenditure. The most widely accepted definition of an engineer is that he should be able to do for a rupee what the layman can do for two and this conception has to be justified in practical working by all of us."

* * *

The Planning Commission allotted for Railway development during the second plan period only 900 crores of Rupees as against the 1,480 crores asked for by the Railway Ministry. This therefore necessitated the entire Railway plan being revised and fresh priorities arrived at. The Railway Ministry feels that with the proposed cut it would not be possible for the Railways to carry the anticipated extra 180 million tons of traffic but only about 160 millions.

It would thus be necessary not only to revise the workshop development programme but also the track mileage for doubling and also the construction of staff quarters or improvements in passenger amenities, etc. It is in this perspective that the gift of rolling stock made by U.S.A. recently comes into bold relief and helps the railways to some extent in meeting the cut in the proposed plan.

To fulfil the target for goods traffic laid down by the Railway Board, a three-point drive is adopted by all railways in India. This drive aims at the procurement of more goods wagons and locomotives, provision of additional facilities to improve railway yard terminal points and section capacities and a more intensive utilisation of existing wagons and locomotives. This last point gains very great importance on account of the cut in the allotment under the second plan. A number of measures has already been taken to get as much output as possible from the existing wagons on the line. The detention of wagons at terminal points, junctions, and marshalling yards is being minimised and repairs to damaged wagons are being carried out not only in the workshops but also on traffic lines. The time allowed for loading and unloading has been reduced, the number of working hours in goods sheds and certain other places has been increased and a special watch is being kept on the regularity of goods trains.

Road development works in addition to transport buses on the road would also share in the cut made by the Planning Commission.

App. III. A Examination 1955

This examination which was scheduled to take place from the 5th Dec. onwards was postponed and actually conducted from the 19th Dec., 1955 onwards.

(*Note*: The papers set in the various subjects are under scrutiny and our views thereon will be published as and when possible. In the meanwhile, we are glad to note that some of the important defects and inconsistencies noticed in the past have been generally set right this year. There is no gainsaying, however, that whatever may be said or done, there is always room for discontent on the part of the examinees. But this should not be taken as any draw-back, since it really indicates a certain amount of attention bestowed on the subject which is vital to their interests. On the other hand, the authorities could always lend a sympathetic ear to the grievances of the really sincere candidates, and to the extent possible meet them well and fairly.

Ed., R.A.)

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Advisory Committee for Railway Catering.

The Eastern Railway has constituted a Catering Supervisory Committee consisting of official and non-official members as desired by the Railway Board and referred to in an earlier issue of the RAILWAY ACCOUNTANT. This Committee is to inspect Railway Catering Establishments both Departmental and under contract, and offer suggestions for improvement. It consists of two women members connected with the Women's Food Council and Women's Canteen.

* * *

Eastern Railway's Triple Record for Operating Performances during Nov. 1955.

1. Average daily loadings: 4,357 wagons with coal and other goods as against 4287 wagons in September 1955—the previous highest figure for the Railway.

2. Average daily handing over to the Northern Railway at Moghalsarai 1814 wagons as against 1764 wagons in September 1955.

3. Turn-round of wagons 7.38 days against 7.5 for the 4 months ending November '55. This reduction in turn-round is estimated to be equivalent to the addition of 3,420 new wagons.

* * *

Iron Factory in Salem

The Finance Minister, Madras Government, revealed that a Rs. two crore factory would be established by the Government of India in Salem for producing iron in view of the availability of large quantities of iron ore, bauxite, aluminium and magnesium in that district. He stated that an aluminium industry would also be set up there during the Second Five Year Plan period. These factories would not only help in the industrialisation of the South, but also in relieving unemployment to some extent.

* * *

New Delhi Goods Shed Congestion

A Press Communique reports that goods consigned to New Delhi by different parts of the country have in the middle of Dec., been arriving there much faster than the corresponding Railway Receipts; the reasons attributed thereto being the slow arrival of Railway Receipts through Banks and the consequent inability of the traders to clear their consignments which on account of improved transportation are arriving very early. Consequent congestion at the shed is proposed to be tackled by increasing the total covered space which obviously would take time.

(*Note*: The proposed remedy does not help the Railway as it involves more expenditure and the transport of larger quantities of goods would not consequently yield better return if such expenditure has to be incurred. The remedy lies elsewhere. *Ed., R.A.*)

* * *

Trivandrum—Cape Rail Link

The Union Dy. Minister for Railways stated that a survey had already been ordered for a Railway line between Trivandrum and Cape Comorin and Cape Comorin to Tirunelveli. The survey would provide comprehensive data regarding possible traffic, financial practicability and other allied matters. In the meanwhile, funds that can be allotted for the purpose by the Planning Commission would also be available so that preliminaries for taking a decision would be ready in a short time.

* * *

Overcrowding in Suburban Trains

The Varma Committee for Suburban train Overcrowding Enquiry have been investigating in Madras and suburbs. It has been stated a consignment of six electric units is expected shortly from Italy and that these units would consist of 4 coaches each with a carrying capacity of 300 persons as against the present unit of three coaches with a seating capacity of 200 in each. Yard facilities and signalling arrangements for increasing the frequency of services as also removal of traffic bottlenecks at level crossings are also being examined by the Committee. During the course of their obtaining evidence, one of the suggestions made was construction of a Circular Railway as a long term solution. The Committee have been watching the occupation ratio in broad gauge suburban trains passing through Basin Bridge. The Committee are also investigating the various causes which make for dislocation of train services and contribute to overcrowding like signal or overhead equipment failures, and trying to find out ways and means to minimise such failures. On the broad auge especially, timings for through train services and suburban train services are being closely examined with a view to avoid clashes between them. Adequacy of platforms at Madras Central Station for suburban trains is also being considered. Introduction of automatic block system on the Broad Gauge, as now exists on the metre gauge upto Tambaram, is also being examined.

* * *

Value of discipline

At the Inaguration ceremony of N.E. Railway Security Forces Training School at Gorakpur on 17-10-55, Shri Lal Bahadur Shastri made the following observation on the value of discipline: It is hoped that the staff at every level would ponder over this advice and conduct themselves as befits their responsibility in the democratic set up of the railway undertaking as a commercial concern.

"The Unions and the Workers must realise the responsibility devolving upon them. Power and authority have at every step to be supported by love and co-operation for the successful execution of plans. We might secure all the finance necessary as well as material and even personnel for working the second five year plan but if discipline was wanting, we would be hampered at every step.

* * *

Electrification of Railways

The Deputy Minister for Railways, Shri O. V. Alagesan, informed pressmen at Madras recently that within a very short time, work in connection with electrification of the Southern Railways up to Villupuram would be taken up at a total cost of 3.5 crores of Rupees.

* * *

Levy of Surcharge on Goods Traffic

The Deputy Minister for Railways mentioned at a meeting of some Merchants' Associations at Madras recently that the choice before the Railway Ministry was whether to impose some sort of levy and realise the original target of increasing transport capacity by 50 per cent; or to allow the scarcity of transport to hamper further industrial progress and increase in agricultural production. In the latter case, the merchants would have to accept the reduced allocation by the Planning Commission to the Railways and reconcile themselves to carry less than what the Railway had planned, which would mean continuing the present bottle-necks especially with reference to general merchandise. If and when it is decided to levy development surcharge, he said, it would be confined to trade only and not extended to passenger traffic. He however said that there were no definite proposals so far nor any definite decisions. Mr. Alagesan also indicated that in future, Railways would spend more money on improvement of goods sheds and facilities for businessmen at the stations.

* * *

Anti-Corruption Measures on Railways

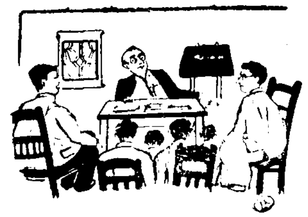
The Railway Minister announced recently that an anti-corruption organisation would be established shortly at Railway Board level. The detailed set-up of this high-power body is now almost finalised and it would be known as soon as the officer to take charge of this organisation is appointed. It is hoped that this organisation would be a source of great strength to the Railway Ministry for eradicating the evil of corruption. This organisation is in the shape of a new experiment and its working will be watched with keen interest by the public.

* * *

" Incentive " methods of payment to Labour.

It is reported that the Government of India are seriously considering the possibility of introducing an incentive system of payments to labour in factories, etc., under their direct control, including Railway workshops, for increasing production. So far as the Railways are concerned, in the present frame of mind of organised labour insisting upon equa-

(Continued on page 304)



STUDENTS' CORNER

Thefts on Railways

[In the Report by the Railway Corruption Enquiry Committee, the following items of defects have been brought out as contributory causes for the many thefts that occur on Railways in India. It is significant in this connection that these defects are entirely within the control of the Railway Administrations and, as such, should not by any means be allowed to continue further in any form or to any extent. The active and whole-hearted cooperation of the public in stemming such thefts and reducing the causes of compensation claims, may also be freely sought.

Ed., R. A.]

1. Location of goods shed in the heart of cities with no proper and effective fencing or walls.

2. Non-provision of covered and locked shed accommodation for the increased volume of traffic.

3. Inadequacy of goods shed staff with the result that they neglect their legitimate duties and depend on unauthorised persons for the same.

4. Absence of any effective checks on the movements of labourers and 'Dalals'.

5. Inadequate lighting arrangements in certain sheds.

6. Difficulty in the check of delivered goods loaded on lorries, thelas etc., in the sheds.

7. Inadequacy of watch and ward supervising staff.

8. Stacking of parcels to a considerable extent on passenger platforms at stations where criminals take advantage of rush of passengers to walk off with packages.

9. Insufficiency of supervisory staff.

10. Inadequate provision of shed facilities.

11. Absence of elementary Security arrangements in a number of marshalling yards.

12. Connivance and negligence on the part of the watch and ward staff.

* * *

Supply of Manuals to Staff

It has been decided by the Railway Board that Temporary Staff of the Accounts Department with over six months' service who have to take App. IIA and IIIA Examinations may be permitted to purchase the Accounts Office Manuals at 50% of the cost price.

* * *

APPENDIX III A EXAMINATION 1955.

Station Balance Sheet.

The following question was set at the recent App. III-A Examination held in December 1955, in the Traffic Accounts (with Books) Paper. While the question embraces many aspects of station working and tests the candidates' knowledge of its details, still there seem to be several points where a little more clarification would have been of great help to the examinee. Further, the question contains so many figures that the time required to tackle them in the examination hall for an average student would be definitely more than an hour ; and as such, requiring the candidate to answer another four questions which are all of a practical nature within the remaining time would be a little taxing. As a matter of fact, complaints have already been received that much time had to be spent on the Balance Sheet and sometimes even to the extent of two hours (though this is a little too much !) and consequently candidates were unable to satisfactorily answer the other questions. Thus, though the question by itself sets a very good standard, still it should have been more helpful if the size of the question had been reduced appreciably.

In answering this question, the following points deserve notice:

1. *Passenger tickets sold : Rs. 7,676.* This is stated to include tickets for Rs. 160 issued on P.T.Os and tickets for Rs. 56 non-issued. Some candidates seem to have interpreted the first part as meaning the value realised for the sale on P.T.Os i.e., 1/3rd fare. But this does not seem to me to be correct, reading the term in the context of the other two, i.e., at full fares and those non-issued. I presume the idea was to treat Rs. 160 as a nominal amount of the full tickets, the actual reduced fare requiring to be calculated at 1/3, i.e., Rs. 53-6-0 This, therefore, is the first stumbling block for the student. In my view, the total amount of collections for passengers would thus be Rs. 7676 minus Rs. 160 minus Rs 56 plus Rs. 53-6-0 i.e., Rs. 7513-6-0.

2. *Amount realised from sale of inwards 'To pay' (freight Rs. 18) parcel containing perishables : Rs. 10.*

The first point here is that perishables are ordinarily required to be booked as 'Paid'. Therefore, how there can be a perishable parcel 'To pay' is not clear. However, the item as given has to be taken. The next point is how to account for this realisation. Usually, this amount is taken to debit under Sundries and the Accounts Office gives credit to the station through the monthly Credit Advice for the full outstanding freight of Rs. 18. Another procedure which apparently seems to be followed on some Railways is for the station to take special credit for the freight outstanding while accounting for the sale proceeds in full. Yet another alternative seems to be to take the difference between the outstanding freight and the sale proceeds as "Special Credit" without accounting for the sale proceeds directly. This last, however, is not strictly correct under Book Keeping principles. In my answer, therefore, I have adopted the second method.

3. *Wharfage on consignments delivered (Rs. 286 realised, Rs. 22 waived and booked to LPO Rs. 6) : Rs. 314.* Wharfage on parcels rebooked to LPO is not usually accounted for in the Station Balance Sheet. Vide paras 1222-T and 1911-T. Hence only Rs. 308 should be taken into debit and on the rebooking Way Bill a note of Rs. 6 due on account of demurrage should be made for purposes of collection at the LPO when the parcel is subsequently disposed of. Where, however, on any railway the procedure requires the calculation of such demurrage in the rebooking Way Bill for accountal, the amount should be taken to debit and special credit taken in the rebooking consignment for transfer of the demurrage charges. Vide para 1220-T.

4. *Wharfage on consignments on hand Rs. 186.* The qualifying phrase in para 1220-T, " irrespective of whether these have been realised or not" obviously refers only to items of remissions or wharfage for which remission orders are awaited. Otherwise, the phrase will not reconcile with the words " upto the time they are delivered or sold ". Usually, wharfage is taken to debit only at the time of delivery of consignments. Wharfage on on-hand consignments is not shown in the Balance sheet and hence this item is to be omitted.

5. *New Season Tickets issued for Rs. 176 fare plus Rs. 16 deposit—Total Rs. 192.* Normally, the entire amount is taken to debit under Season Tickets. Where, however, the practice on a Railway is to show the deposit amount separately, the amount may be split up to show season ticket fare Rs. 176, and under "sundries" the deposit on season tickets Rs. 16. *Vide paras 1140-T & 2040-A.*

6. *Parcels To Pay delivered (Rs. 4600 for Cash, Rs. 164 for Credit Notes & Rs. 296 by debit to freight deposit account : Rs. 5060.* Nowhere in the question has any mention been made of the amount of freight deposit at credit. Hence we have to take into debit this entire amount of Rs. 296 under deposits (freight deposit) to set-off the adjustment. The figures representing realisations by cash and vouchers appear on the credit side while working out the cash portion.

7. *Twice accountal of inwards To Pay Parcel Way Bill in Aug. 1955 : Rs. 24.* This amount is obviously included in the Opening balance of Rs. 1,252 under Inwards Parcels To Pay. Credit should be shown for the double accountal under Special Credits in the Balance Sheet to reduce the extra debit. But the station should give clear particulars of the periods in which the two accountals were made, for verification in the Accounts Office and passing the credit.

Vide para 2347-A.

8. *Telegraph transactions (including Rs. 8 on account of cooly hire charges, Rs. 56, paid in Stamps and Rs 12 in reply paid passes) : Rs. 226.* It is clear that these cooly hire charges have been realised for messages booked at the station and shown clearly on the individual messages. This amount of Rs. 8 is, therefore, to be included in Telegraph Cash. The amount of reply paid passes represents the amount previously collected at other stations and already accounted for there and hence no fresh debit on that account should be taken at the station, though remarks should be made in the Telegraph Cash Returns of such amounts in order to tally the total value of the telegrams despatched. Vide also paras 1124 to 1136-T. Thus, debit is taken in the Balance sheet for telegraph for the amount of Rs. 226 minus Rs. 12 or Rs. 214 only. *Vide also para 2146-A.*

If this para indicates that special credit has to be taken for such reply paid passes in the balance sheet and not in the Telegraph Cash Transactions Return itself, full amount including the reply paid passes should be taken to debit in the balance sheet for the value of the reply paid passes shown under special credit separately. But this will not be correct, since Traffic Account has already been debited in the first instance at the time of collection of the amount indicated by the pre-paid passes.

The question set is as under :

1. Prepare the Coaching Balance Sheet for Station A for, September 1955 from the details given below. All cash collected was remitted. The answer should show how figures of cash, vouchers special credits and closing balance were arrived at.

Outstandings at the close of August 1955	Rs.
Parcels, To Pay, Inward, on hand	1252
Time Tables and Guides on hand	12
Base coins returned by cashier not made good	56
Error sheets outstanding	212

Transactions during September 1955	
Coaching Time Tables and Guides sold	4
High Official Requisition	636
Special Ticket	422
Passenger Tickets sold (Out of this, tickets for Rs. 160/-. were issued on P.T.Os and tickets for Rs. 56/- were non-issued)	7676
Difference in half tickets	12
Base coins disallowed by the cashier	22
Earnings deposited by T.T.Es	124
Base coins paid up	56
Refund order issued by CCS cashed	466
Amount realised from sale of an Inward To Pay Parcel (freight Rs. 18/-.) containing Perishables	10
Wharfage on consignments delivered (Rs. 286/- realised and Rs. 22/- waived and booked to LPO Rs. 6/-)	314
Refunds granted on Inward To Pay Parcels delivered	28
Wharfage on consignments on hand	186
New Season Tickets issued (Rs. 176/- fare plus Rs. 16/- Deposit)	192
" Cooly hire" charges paid on inward telegrams	2
Error Sheets (Paid Rs. 180/- and withdrawn Rs. 62/-)	242
Parcels, to Pay, Inward, received	4560
Undercharge on Parcels To Pay Inward	62
Parcels, To Pay, delivered (Rs. 4,600/- for cash, Rs. 164/- for credit notes and Rs. 296/- by debit to Freight Deposit Account)	5060
Parcels, To Pay, sent to LPO	30
Parcels, Paid, Outwards	1668
Error sheets received	160
Undercharges due at station X realised	8
Twice Accountal of Inward to Pay PWB in August 1955	24
Telegraph transactions (including Rs. 8/- on account of cooly hire charges, Rs. 56/- paid in stamps and Rs. 12/- in reply paid passes.)	226
Excess fare collected (out of this, Rs. 8/- were from a passenger handed over by a TTE)	80

ANSWER

Coaching Balance Sheet of A Station for the month of September 1955

Dr.

	Rs.
To Opening Balance	1,532
,, Passengers ordinary	7,513–6
,, Season Tickets	192
,, High Official Requisition	636
,, Excess Fares	80
,, Wharfage	308
,, Parcels Outward paid	1,668
,, Parcels Inward to pay	4,560
,, Parcels Undercharges	62
,, Special ticket	422
,, Special Debit : Undercharge of Station X realised	8
,, Freight Deposit amount	296
,, T.T.E. earnings	124
,, Difference in Half Tickets	12
,, Sundry – Sale proceeds of Inward To Pay parcel sold	10
,, Telegraph : Total 226—RPP12	214
,, Error sheets	160
Total excluding Balance	16,265–6
Grand Total	17,797–6

Cr.

By Cash and Vouchers acknowledged :	Cash Rs.	Voucher Rs.	
Passengers	7,513–6		
Season Tickets	192		
High Official Requisition		636	
Excess Fares	80		
Demurrage	286		
Parcels O/w paid	1,668		
Parcels I/w to pay	4,600	164	
Special ticket	422		
Special Debit (u/c)	8		
Freight Deposit	296		
T.T.E. earnings	124		
Difference in Half tickets	12		
Sundries (Sale proceeds)	10		
Telegraph	158	56	
Error sheets	180		
Time Table & Guides	4		
Base coins made good	56		
	15,609–6	856	
Refund orders	— 466	(+) 466	
Cooly hire paid	— 2	(+) 2	
	15,141–6	1,324	
Base coins disallowed	22		
Total	15,119–6	1,324	
Total			16,443–6
By *Special Credits* :—			
Freight Deposit account	296		
Refund lists	28		
Twice Accountal written back	24		
Freight on Parcels sold	18		
Sent to LPO (freight)	30		
Wharfage waived	22		
E/ Sheets withdrawn	62		
			480
By *Closing Balance* :—			
Parcels Inward to pay			714 a
E Sheets			130 b
Base coins			22 c
Time tables & Guides			8 d
			874
Grand Total			17,797–6

REMARKS :—

Details of O/S Items :

(a) *Parcels Inwards to Pay.*

Old	1,252	4,600	Cash
		164	Voucher
Current	4,560	296	Special Credit
	62	28	
		24	
		18	
		30	
		714	O/S
	5,874	5,874	

(b) *Error Sheets:*

Old	212	180	Cash
Current	160	62	Sp. Cr.
		130	O/S.
	372	372	

(c) *Base Coins disallowed*

Old	56	56	Cash
Current	22	22	O/S.
	78	78	

(d) *Time Tables & Guide :*

Old	12	4	Cash
Current	—	8	O/S.
	12	12	

Personnel

Shri K. Jayaram, Officiating Deputy Director, Finance Railway Board has been transferred to the Eastern Railway and granted leave on average pay for two months with effect from 21st Nov. 1955.

Shri H. K. Bhalla, Senior Accounts Officer, Eastern Railway has been appointed to officiate as Deputy Director, Finance. Railway Board, with effect from 21st November 1955.

Shri K. N Chatterjee, Offg. Senior Accountant, S. E. Railway has been appointed as Assistant Secretary (Complaints), on that Railway.

Shri B. G. Balakrishnan, R. A. O., Southern Railway, Madras, has been posted as Senior Accounts Officer (Planning) from 12-12-1955 A.N.

Shri K. Sivanna, J.A.O., S. Rly., has been promoted to officiate as R. A. O., Madras.

January April July	October	May	February August	CALENDAR 1956					March November	June	September December
Sun	M	Tu	W	1	8	15	22	29	Th	F	S
M	Tu	W	Th	2	9	16	23	30	F	S	Sun
Tu	W	Th	F	3	10	17	24	31	S	Sun	M
W	Th		S	4	11	18	25	★	Sun	M	Tu
Th	F	S	Sun	5	12	19	26	★	M	Tu	W
F	S	Sun	M	6	13	20	27	★	Tu	W	Th
S	Sun	M	Tu	7	14	21	28	★	W	Th	F

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Questions set in **Optional Subjects** in previous years have also been collected subject by subject and published separately for enabling a proper study of the subject. There are no answers to these, nor any Guide to solve them.

Book Keeping: Questions set in the last examination in March 1955 together with the answers have been published.

Precis & Draft: and General Rules & Procedure: Questions set for 1955 Examination are also published with answers.

Note: The last three papers are included in *one volume* and released as no. 500 costing Rs. 2-8-0 *plus ordinary* postage as. 3.

Other questions of 1955 are also being published separately. Guides for giving general knowledge of each of the subjects are contemplated and may be issued shortly.

No. 501 containing Coaching & Goods papers is in the Press.

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Papers of 1955 will also be published shortly.

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