

THE RAILWAY ACCOUNTANT

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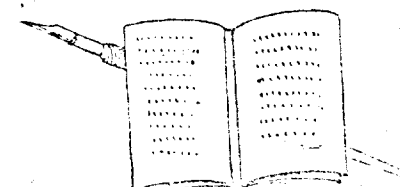
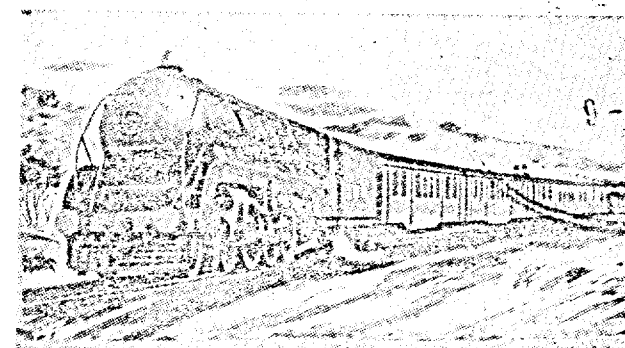
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Manuscripts and photographs, if any, sent therewith, if not accepted for publication, will be returned only if the sender so desires and encloses the usual stamped and self-addressed envelope.

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.

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

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Central Railway Newsletter—January 1956	Indian Railway Gazette—February 1956
Central Railway Magazine—January 1956	Accountants' Journal, New Zealand—Dec. '55
Northern Railway Magazine—January 1956	Australian Accountant—December 1955
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Western Railway Magazine—December 1955	Wednesday Review—W. E. 8-2-1956
Chartered Accountant—January 1956	Railway Herald—W. E. 30-1-1956
Southrailnews—January 1956	Monthly Railway Statistics (Rly. Board) June '55
Railcoach—January 1956	Educational Review—January 1955



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Unrealised Traffic Earnings

We pointed out at page 260 of December 1955 issue of this Journal that there have been accumulations of heavy outstandings at stations for years together and that the matter calls for immediate enquiry and action. On one Railway alone, it is learnt, that such outstandings under Goods Traffic on all counts of over a year old run to nearly 10 lakhs of Rupees. The position therefore should be for all the 7 Zonal Railways that such outstandings alone would come up to nearly 3/4 of a crore. Outstandings of lesser periods are nearly 9 lakhs. Out of these debits alone account for nearly 2½ lakhs on the particular Railway; or for all Railways, it is likely to be over 15 lakhs. Coaching debits may be about an equivalent sum.

An analysis of the causes of such outstandings would therefore be of immense use in order to study the remedial measures. First and foremost, the debits raised by the Accounts Office as a result of internal check of the accounts rendered by the stations account for a large portion of these outstandings as shown above. When such debits are raised against stations, it is clearly their duty to see that such items are cleared as quickly as possible. In fact, specific rules have been prescribed as to the periods within which such items should be cleared by the staff responsible. Not only has this not been done, but the items go on accumulating month after month and it is obvious that in course of time, the amounts swell to such an extent that they present an insurmountable difficulty in the matter of realisation. In fact, it is in the interests of the station staff responsible to delay taking action for clearances as long as possible in the hope that the authorities concerned could be faced with an impracticable position for recovery and consequently arrange for writes-off. Such action, therefore, is bound to have a very adverse effect on the Railway revenues. Apart from these, it has to be realised that the station staff are controlled by the Commercial Department and as such it is the officers of that Department that should enforce disciplinary measures against the staff that do not rigidly carry out departmental instructions. Further, the Commercial Department is primarily responsible for the realisation of all earnings and the Accounts Department comes into the picture only at the time of checking the accounts. Even then, its important function, apart from the verification of the accuracy of the various documents received from the stations, is to advise the Commercial Department as to the lines upon which the assistance of the higher officers is required to set right the deficiencies of the station staff. Thus, the clearance of Station Outstandings is a problem to be tackled primarily by the Commercial Officers, and as such it is incumbent on them to review the position of these outstandings from month to month and take such action as is necessary to clear old accumulations and also to prevent

further accumulations in future. This latter again calls for a review of the causes that have contributed to the various debits. It would be found possibly that the same causes continue for months together, because an intelligent study thereof has not been made by the authorities either Commercial or Accounts. "Prevention is better than cure" is a maxim whose utility cannot be over-emphasized in such cases. We must stop the irregularity at its very root and see that the staff do not take advantage of over-sight at any scrutinising stage or of indifferent or unintelligent work. Above all, the greatest co-operation between the Commercial and the Accounts Departments at various levels is required absolutely; and there is no gain-saying the fact that since both Departments are working in the interests of one Railway Administration unit, they should not feel that they have any divergent interests at any stage. In fact, it should be very clearly borne in mind that the Accounts Department is there to help every other Department of the Railway by its technical advice in regard to Accounts and Finance and has no interest of its own to achieve.

Yet another point which should be clearly remembered is the fact that these outstandings form part of the amounts that have already been treated in the Railway Accounts as part of earnings and that such accounts have been used in working out operating statistics. When therefore, a substantial portion of such earnings is unrealised for months and years together, the operating statistics are vitiated to that extent. And particularly when a substantial portion of such unrealised amounts is written-off a long time after, the accounts would not represent the correct position at that time and the operating statistics based after adjustment of such figures in a later year's account would also become, to a certain extent, untrue.

From these various aspects therefore, it is an immediate necessity for effective action being taken on all the Railways for a thorough overhaul of the existing outstandings; and for taking such drastic measures as would be necessary for the prevention of the recurrence of such accumulations at least from now on. Possibly, the Department has had too soft a corner for delinquents in the past. In fact, it is obvious that the mere issue of a threatening circular to the staff concerned without the sanctions being carried out for months and years together, would be of no avail whatever.

With the impending divisionalisation of all Indian Railways, urgency is more than emphasized in this direction. It is a common practice that whenever records are shifted from one place to another for some reason or other, advantage is taken by staff to plead loss whenever an important question arises; and since things have not yet stabilized after integration a few years ago, the divisionalisation, coming up while matters are still in a nebulous stage, is likely to create more problems, which by a little forethought could be avoided. In this connection, we could take a lesson from what is usually done whenever the Management of a Railway passes from one hand to the other or when a line is subdivided between two organizations; as in the case of Company Railways coming under State Management and partitioning of Railways in 1947 due to the formation of Pakistan.

We shall revert to the subject in some greater detail on a later occasion.

In a publisher's post the other morning was one bulky parcel marked in heavy pencil: "Do not destroy. Not a manuscript."

Saturday Review.

Appendix III-A Examination 1955

On page 314 (January '55 issue) of "The Railway Accountant," we promised to give our views on the question papers.

We have received a number of complaints about the Book-keeping paper and the paper on **General Rules and Procedure**, which is the other compulsory subject.

While we feel that the paper on Book-keeping as a whole is fairly comprehensive and has provided for adequate alternatives, there is some force from the students' standpoint in considering the paper as a little too long, as several of the alternative questions involve some thinking and elaborate calculations. It might have been more helpful if, for instance, Question II or Question V, or for the matter of that even the compulsory question I had been materially reduced in size. The handicap for the examinee lies in the necessity for choosing only between two questions, i.e., in the nature of the restrictions imposed for selection. A further difficulty has been felt in the appearance of fractions in the solution of Question I. There is also another objection that the question deals with £, s, and pence, instead of the Indian currency of Rs. As. and Ps; and as usual, several candidates got nervous in the examination hall and mistook one for the other, and added to other blunders.

Some of the candidates in Northern India have already raised a big cry against this first question which took away much of their time much to their detriment in being unable to answer satisfactorily the other three optional questions.

The absence of questions on Theory also seems to have handicapped many students.

Regarding the **General Rules** paper, the proportion of contents has been adversely changed as the representation is roughly as under:

Expenditure—2; Establishment—2; Workshops—1; Stores—2; General—3; and Receipts—2. It is usual for the Receipts portion being allotted about a third of the total number of the questions, and that other topics should have about two questions in each. The paper would then contain about 15 questions at least. It is possible therefore that the candidates (with Receipts Accounts as their optionals) would have felt themselves handicapped by not being in a position to select an adequate number of questions from the other topics. But it is also obvious that a person, who should have made a good study of the Codes, need not have felt perplexed, as there were some questions which should have been tackled with common sense and with an elementary knowledge of the subject-matter.

Taking these various aspects, our view is that the General Rules paper might have contained a few more questions on the Receipts side and on the Workshops side, to provide for a greater scope for selection. Incidentally, a question on *sanctions* in a "without books" paper seems to be a little difficult as the candidate cannot carry in his brain the references to the schedule of powers which the examiners usually want to be quoted in the answers.

Our views on other papers will follow in due course.

Experience with Welded Rails

Use of 78 ft. and Continuously Welded Rails

At the 1955 annual convention of the American Railway Engineering Association, a session was devoted to the matter of welded rails. Until recently, the standard length of rail in the United States has never varied from 39 ft., but there are now the beginnings of a break-away partly by the use of 78 ft. rails and partly by continuous welding.

By 1940, 39.4 miles of 78 ft. rails had been laid in the U.S.A. By 1954, there were nearly 250 miles, and the use of 78 ft. rails was increasing rapidly. The 78 ft. lengths are produced by welding 39 ft. rails in pairs. There is also some employment, chiefly in secondary tracks of 72 ft. and 74 ft. rails produced by welding in pairs used rails which have had the battered ends cut off.

The representative of one Railway with 140 miles of 78 ft. rail pointed out that 78 ft. rails reduce the number of joints by 50 per cent, 195 ft. rails with four welds each would make a further joint reduction of 30% only and would not justify their cost. The 78 ft. rail can be handled by the same type of crane, with a 55 ft. boom, as the 39 ft. rail, and can be carried either on two standard 40 ft. bogie flat wagons, or on 65 ft. drop end gondola cars with a runner.

Expansion Gap and Anchoring

This company began by increasing the 39 ft. rail expansion gap by 50% with 78 ft. rails; this was unnecessarily wide and the excess was reduced to 25%. Now, the same gap is used between rails of both lengths, and there have been no buckling difficulties. Rail anchors are used in the same proportions for both lengths; twice as many with 78 ft. as with 39 ft. rails. The joints are staggered, as is customary in American practice, but the joints are 19 ft., 6 in. and 58 ft., 6 in. apart, and not central at 39 ft. in either direction; the reason is

that if it should be necessary to take out a 78 ft. rail, because a defect has developed, and temporarily to substitute two 39 ft. rails, the joints would still be staggered.

One of the problems of welded rails is the "upset" (or bulge), in the rail at the point of the weld, which gives trouble if it comes over a sleeper. The obvious solution is to grind the additional metal off, but opinions are divided as to whether or not the weld retains sufficient resistance to shock. Tests have been inconclusive, but it is a considerable advantage if the bulges are ground off, though this involves additional expense.

The engineer of a railway whose main line passes through mountain territory, with much reverse curvature, stated that on his line, where rails get badly side-cut on the running edge by wear on sharp curves, it is customary to turn them end-for-end. This is considerably more difficult with 78 ft. than with 39 ft. rails. It is easier for a track gang to substitute a 39 ft. rail than a 78 ft. rail, and if a 78 ft. rail failed, it is more likely that two 39 ft. rails from stock would be substituted, even if only temporarily, than another welded 78 ft. rail.

Continuously Welded Rail

From 1933 to 1951, the total mileage of continuously welded rail in the United States was 247.5 with 207.6 miles in open track and 38.9 miles in tunnels. In 1952, on 23 different railways, 33783 welds were made, 40 per cent of which were in continuously welded track and in 1953 on 17 railways 48987 welds—80 miles of continuously welded track and the remainder in double and triple welded individual lengths. During 1955 it is probable that some 325 miles of track will be continuously welded.

On procedure in the event of a defect developing in a rail which forms part of

a continuously welded stretch, the representative of one railway said that if a break were to occur during working hours, a gang would cut out a 39 ft. length with power tools, replacing it with a 39 ft. rail from stock. If the break occurred at night, and sufficient men were not available to handle a 39 ft. length, a small gang would have to cut out and replace 19 ft. 6 in. of the affected length, a small stock of rails of this length being kept in hand for emergencies. Replacement with a 39 ft. rail would follow later.

On some railways, the strings of welded rails, after laying in, themselves are welded together insitu, but more generally, conventional bolted joints are used. Some railways lay in short closures immediately beyond the ends of their continuously welded stretches to provide additional expansion capacity.

At the end of the continuous rail the equivalent of six rail lengths is anchored at every sleeper, and similar anchoring is provided for the first six adjacent lengths of the conventionally fish-plated track. The remainder of the continuously welded rail is anchored at every alternate sleeper, so that in the event of

any break occurring through a defect or excessive contraction, the two portions of the rail may not draw apart.

Methods and Cost

Hitherto, the main method of welding has been the oxy-acetylene pressure weld, but flash-butt welding is now coming into use, and will be employed for 90 out of the 325 miles of continuously welded rail proposed in 1955. The average cost of a single weld was put at about 12 dollars, which might be reduced to 10 dollars with increased experience. Track laid with welded 78 ft. rail was estimated to cost about 300 dollars a mile more than track laid with 39 ft. rails, but the savings in maintenance might amount to anything from 300 to 400 dollars per mile per annum.

Experience at present is too limited to enable reliable cost figures to be given.

The cost of continuous welding was put at from 2000 to 3000 dollars a mile more than ordinary fish-jointed track, but this requires detailed confirmation. The weight of rail covered by these investigations was varied from 115 to 140 lb per yd.

"Railway Gazette, London".

Catering on Indian Railways

Consistent with the policy of the Railway Ministry in providing more and more amenities to the travelling public and make their travel as comfortable as possible, the question of undertaking catering service departmentally has been considered very often. The one major consideration against going ahead with the introduction of departmental catering on a very large scale on all the Indian Railways is the loss being incurred consistently on the railways where the departmental catering is already in existence. While it may be held that the losses being incurred

in undertaking departmental catering should be treated as a part of the service rendered by the Railways to the travelling public in return for the fares charged, this does not appear to be in conformity with the commercial aspect of the Railway Working. It is but fair, that Railways should explore ways and means of working the system at least on a *no-loss basis* and it is a pertinent question to consider why Railway catering should not be put on at least on a *no-loss basis*, when private contractors are able to make a decent profit notwithstanding the fact that they are paying

sizeable amounts of licence fees to the Railway Administration.

It is a fact the travelling public prefer departmental catering service to private service for obvious reasons, and feel that the element of loss involved should not deprive them of their reasonable expectation of good catering service to be provided to them by the carriers of traffic, viz., Railways. The Railways themselves have been examining how best to effect economies in the departmental catering undertaking without sacrificing quality in the food-stuffs and efficiency in service.

The cost involved in working the departmental service may be grouped under two main headings—*Fixed items* and *variable items*. Under the former come wages and allowances of staff, cost of supervision, rent of buildings, water charges, repairs to vessels, etc., while the cost of ingredients, wastage etc. may be considered as coming within the purview of variable items of expenditure. While the cost of ingredients and wastages may be reduced as a percentage of sales and correlated to sales, it is not so in the case of Fixed costs. Unless, therefore, the fixed costs are reduced substantially, the prospects of running departmental catering even on a *no-loss basis* are doubtful.

In this connection, the following suggestions will come in for consideration:

(1) *To put up the prices of cooked food, edibles, Coffee etc.*

This is however not very desirable for the simple reason that this will defeat the spirit underlying departmental catering to the travelling public, i.e., providing edibles of quality at reasonable rates. There is however, no bar to revise the price schedules to bring them on a par with those existing in private undertakings in the same locality. The introduction of uniform rates, though desirable for several reasons, is not to be strictly insisted upon, since local conditions vary between different localities.

(2) *To tighten up schedules viz. rice, pulses, oils, other provisions, vegetables, etc.*

To some extent, this will help to minimise the losses. While resorting to this, the working of the Railway canteens with the quantity schedules and the schedules obtaining in private establishments may also be usefully taken into account.

(3) *To reduce wastages.*

Steps are already being taken by the Railways to reduce the wastages to the barest minimum but the steps are not likely to be successful unless strict supervision is ensured.

(4) *To follow the example of contract cleaning in other spheres such as servers, etc.*

In the same way as the cleaning work is now done by contract labour in the V. R. Rooms on the Southern Railway, the serving staff may also be replaced by contract labour (the present incumbents being absorbed in the various other departments as was done in the case of grainshop staff rendered surplus). This will result in reduction in overhead charges as well and this will to some extent minimise the recurring losses.

(5) *To provide safeguards against leakage of revenue.*

It would be desirable in this context to examine the feasibility of introducing coupons (instead of tokens or handing over cash to the staff concerned) and exchanging the coupons for the dishes at the counter with arrangements for defacing the coupons.

(6) *To associate hoteliers of repute with the Railway undertakings.*

This is a question to be seriously considered. Instances are not lacking where Government have invested large sums in Statutory bodies and Private Companies. In a similar manner, a catering body could be constituted by

arrangements with the *hoteliers of high standing and repute*, the Railway providing a substantial amount towards share capital and allowing the agency to work the system. In return for the capital invested, a certain percentage of interest either at the borrowing rate of the Government or a reasonable rate, say, 5% (on the analogy of the percentage prescribed for assessing the remunerativeness of new works) may be made as a first charge on the profits realised. In this process, the management may consist of the representatives of the Railways and the other party constituting the catering body, with necessary arrangements for supervision by the departmental authorities. It would also be necessary for the Railways to provide buildings on a very nominal rent and make available other amenities such as

electricity, water supply etc. on reasonable terms, as part of their service to the travelling public. This scheme, if introduced after detailed examination, providing for necessary safeguards for the investments etc. will relieve the Railways of the recurring losses at present incurred and at the same time provide good service to the public under Departmental supervision. In essence it will be a departmental catering with some adjustments, and will be a good substitute for the exclusive departmental catering which has not been proved to be economical so far.

T. P. VENKATARAMAN, B.A.

[The attention of the readers is invited in this connection to a previous article on this subject vide page 19 of the "Railway Accountant" for April 1954.

—Ed., R. A.]

Cost Accountancy in India

The Institute of Cost and Works Accountants recently held a convocation at Calcutta, at which the President, Mr. F. H. Atkinson, made out a plea requesting statutory recognition to their profession with an enlarged scope. In regard to the desirability of employing Cost Accountants in industries started by Government, he said that there were a number of factories and workshops in India which were not under the watchful and critical eye of a Cost Accountant. This was an unsatisfactory feature in the present stage of the development of India.

Referring to the appointment of committees, commissions and tribunals to devise means to overcome the obstacles encountered in the working and development of industries as well as for settlement of industrial disputes, Mr. Atkinson suggested that members of the Institute were most suited and qualified by their intimate knowledge of labour, works and

finance to serve on such bodies and make valuable contribution. Touching on the examination results of the Institute he said over the past five years the percentage of passes in both the intermediate and final examinations did not attain even 25 per cent. The standards maintained, however, were exacting and there was no intention to lower these.

Mr. T. T. Krishnamachari, Union Minister for Commerce and Industry, delivering the Convocation Address, stated that "there is a very rosy future for cost and works accountants in India"; and assured the Institute that the Government of India would, in due course, afford statutory recognition to them. He believed that there would be plenty of scope for Cost Accountants in view of the Government's plans for industrial development and their attempt to give labour due share in the profits and benefits of industrial production. To achieve this, Mr. Krishnamachari said it

was essential that there should be a precise valuation of costs, job evaluation, time and motion studies, and quality control, for which employment of Cost Accountants was absolutely necessary. Stressing the need to maintain the highest integrity in their profession, he further said that they had to advance far beyond the type of training they were now receiving.

On the question of continuance of examinations in India by a British Institute, the Minister said that when there existed in this country a fully equipped Institute to hold examinations for Cost Accountants, it was obvious that

there was no need for a foreign institution not recognised by the Government of India to conduct similar examinations unfamiliar with the conditions in India.

*Note :—*Kind attention is invited in this connection to pages 271 to 273 of the *Railway Accountant* (Dec. '55 issue), reproducing a questionnaire with a view to introducing Cost Accounting in Railway Workshops. The Railway Administration being conducted mainly on commercial lines, it is needless to emphasise the importance of a close supervision over Workshop Expenditure which is mostly for maintenance purposes and hence affects the net return to a great extent.

Ed., R. A.

Employment of Accountants in State Enterprises

Mr. A. K. Chanda, Comptroller and Auditor-General of the Government of India, stated in Madras, on 3rd Feb. '56 in his address to the Institute of Chartered Accountants of India, Madras Region, that there need hardly be any misgivings on the question of future employment of the Chartered Accountants. He said: "The Indian Audit Department and Audit profession have somewhat similar responsibilities to discharge though in different spheres of national activity. The former safeguards the interests of the tax-payers, while the latter, the interests of the shareholders and investors. The duties of the Comptroller and Auditor-General are comprehensive and extend beyond the mere formality of checking the expenditure, to its wisdom, faithfulness, and economy. His is a discretionary audit and is directed towards discovering waste and matters beyond accounting, which, though *intravires* are apparently unwise or extra-vagant.

Professional auditors, have, however, to work within the limits of Company Law and cannot question the improper exercise of discretion, so long as this

does not transgress the provisions of the Statute. In regard to State undertakings however, audit by the members of the profession has to be conducted in accordance with the general directions issued by the Comptroller and Auditor-General. This, I trust, will lead to the development of a new approach to audit responsibilities. The extension of this principle, or a suitable modification thereof, to the commercial field should only be a question of time."

The Auditor-General, continuing, stated, that there need be no fears for the profession on account of the expansion of the public sector. He stated that the Indian Accounts Department was also employing a large number of chartered accountants who come up to the required level as direct recruits to the Subordinate Accounts Service.

Dealing with the question of public accountability of State undertakings, Mr. Chanda said: "There has been a growing feeling that public expenditure on activities of nationalised industries and State enterprises should be subject to the same scrutiny and control as is applied in the case of departmental

activities*****This question has assumed great importance in the Indian context as the conception of a Welfare State and its inescapable policy of active intervention in industrial development must inevitably expand the field of nationalisation****It is necessary, therefore, to secure a measure of parliamentary control consistent with the requirements of the autonomy, so essential for the successful attention of public enterprises****The measure of control which Parliament exercises is regulated by the form of management adopted. In the case of the departmental units the Control of Parliament is absolute as the annual requirements of the units for all their expenditure are presented to the House in the form of Demands for Grants. To the extent Government have to sanction their annual budget and the requisite funds out of the cess collected have to be voted by Parliament, similar control exists over the Commodity Boards. In the case of Statutory Corporations, the control of Parliament is well defined and certain matters are specifically reserved for its consideration. In the case of company form of management, control is however of necessity more limited."

* * *

As regards State undertakings the Auditor-General stated: "There is a continued controversy on the question of public accountability of the State undertakings. It has even been suggested that, by the device of the formation of Companies, they were being placed beyond the pale of Parliamentary control. This suggestion, fostered by interested parties, does not bear serious examination. In the first instance, when a new Company is to be floated, a demand for grant for the share capital to be invested, is placed before the House, thus affording it an opportunity of discussing the investment and the form in which it is proposed to be made. Subsequently also, it is the convention to place the annual report along with the Balance

Sheet and Profit and Loss Account on the table of the House, thus once again, giving the members an opportunity of studying these documents and raising a debate, should they so desire.

In addition to the normal audit by the auditors of the Company, there is the provision that the Comptroller and Auditor-General may undertake an audit and inspection of the accounts of Government undertakings and take such further action thereon as he might deem fit. These reports will naturally come under the purview of the Public Accounts Committee in the same way as the Comptroller and Auditor-General's observations on the departmental undertakings.

Public accountability is secured in three different ways—interpellations on the floor of the House; debate on the report and the accounts of the undertakings; and the Comptroller and Auditor-General's report to the Public Accounts Committee.

The Ministers in charge of State undertakings have, in fact, been answering a large variety of questions in Parliament. Several of them fall within the Minister's responsibility for policy and the exercise or non-exercise of his authority to issue directions to the Boards of the undertakings. Other questions which do not properly refer to this responsibility, but merely asked to elicit day-to-day information and even on very minor matters, have also been answered in the past. It should be obvious that it is desirable to restrict questions of this nature. It is also desirable to avoid the blurring of responsibility and maintain the demarcation of functions between the Board of Directors and the Ministry in charge. If the Minister were to answer questions on normal activities of companies and on matters which are wholly within the purview of the Board of Directors, he would be accepting, by implication, responsibility in matters outside the scope of his reserve powers and on matters on

which he has no expressed discretion or control. The reluctance to answer questions in such cases should not be construed as a dilution of accountability."

* * *

In regard to the controls over such public accountability, the Auditor-General stated that the interpellations in the Parliament, the debates there, and his own reports and reviews would prove a positive medium for the exercise of public accountability in the case of State undertakings. Further, it is always open for the Public Accounts Committee and the Estimates Committee to review the working of these enterprises. In fact, the Estimates Committee recently set up

a sub-committee to go into the working of the Hindustan Shipyard and a great amount of material was supplied to the Committee at its request. Nevertheless, other measures are under consideration which will make accountability more complete without interfering unduly with the autonomous operation of the units. He added: "It is necessary for the success of the policy of nationalisation to provide a form of management suitable to the requirements of each undertaking endowed with the same degree of flexibility in operation as the private enterprises. It is equally necessary to provide for accountability consistent with this requirement, in which the essentials will remain and the irritants disappear."

Selecting a Career

BY SRI C. RAMA RAO, (sent by New Features Syndicate, Khargpur).

In a world of ever expanding professions you would be lucky if you happen to hit at the most suitable career to fit your tastes. Assuming that you are one of average intelligence and minimum education, there are reasonable chances of achieving success if you manage to get a footing in the Accounts Branch of any enterprise. But for the efficient keeping of accounts, we will be unable to know as to the correct financial position. People having rudimentary knowledge of simple calculations will be able to discharge the duties in any Accounts establishment.

Service in Railway Accounts offers wide scope for prospects of a bright career. Unlike other Departments this is the only branch promoting staff to more responsible positions after a test in intelligence and commonsense.

Perhaps, you have just left the portals of the University with adventure and romance fresh in the memory. You may be feeling that Accounts is too dull and

doesn't possess the least charm. There is a lighter side and the following interesting incident will help you to revise the opinion.

My young friend never had a soft corner for Accounts. He felt that he should be a Doctor. His father thought otherwise as the chap, by nature, would faint if he happens to see a few drops of human blood. Every obstacle was put in his way of serving humanity as a Medico, as his father was confident that if his son by some miracle turns a Doctor—disease, death and suffering would increase beyond cure or control. Shocked as our young friend was, he thought of specialising as a Columnist-Commentator publicising maximum freedom in the selection of a career. His exposition and features were never accommodated by the Press. Even members of the Mutual Admiration Society of which he was a Patron could not tolerate him anymore and he was branded as 'The Famous Living Bore.'

However, he had the good luck of being granted an interview by a Big Boss of the Railway Accounts. Our friend was very cautious and alert to answer the Boss about his knowledge in Modern European History.

'You have studied History. What Histories have you studied?'

'Sir, I have studied all Histories.'

'Tell me something about Queen Christiana' said the Boss.

'Sir, I read about this famous Queen when I was a school student. This much I remember that she was a great Queen and even now I like her very much,' replied the candidate.

'Greta Garbo.'

'Sir, you mean Greta Garbo—she was a German spy of the Last Great War

court-martialled by the French', was the quick reply.

There was laughter and our friend could not understand why the members were out of sleeves. The last question:

'You are very fond of seeing Hellywood Pictures? Is it not?'

'Yes Sir, but I don't spend my money. I enjoy the fun if others spend for me.'

'You are a first class bluffer—you can go.'

Readers may be surprised that our friend was selected and probably is still in service.

All should not day-dream about fame and riches, because these also have peculiar draw-backs. Such of our young men and women who are keen to select an interesting career should attempt to join railway accounts and hasten industrialisation of the country.

The Second Five-Year Plan

Railway General Managers in Conference

The Railway Minister, the Deputy Railway Minister, Members of the Railway Board, General Managers of the seven Zonal Railways, the Chittaranjan Locomotive works and the Ganga Bridge Project, and the Chief Administrative Officer, Integral Coach Factory, Perambur, were all present at the three-day meeting which opened in New Delhi on the 2nd February with Shri G. Pande, Chairman of the Railway Board presiding.

Second Plan

Shri G. Pande, in initiating the meeting made a brief review of the problems facing the Railways in connection with the second Plan. He said that the Railway Ministry was trying to get proportionately more funds during the first three years of the Plan. It was neces-

sary that the Railways should plan their work in such a manner that any additional funds made available by the Planning Commission in the second half of the Plan could be effectively utilised.

In framing the Railway Second Five-Year Plan, Shri Pande said, account had been taken of greater operational efficiency on the part of the Railways. Every effort must be made to achieve the efficiency targets, which had been laid down. There was room for improvement in offices also. In order to make the optimum use of available resources, he commended to the Railways eternal vigilance, the utmost chasing, maximum economy and the highest efficiency.

Shri Pande called for a concerted effort to improve the punctuality of passenger

trains and to secure better standard of maintenance of passenger coaches.

Shri Pande congratulated the Railways on the substantial progress made by them towards fulfilling the self-imposed target of carrying increased traffic during the current busy season. Despite these efforts, he said, outstanding demands were going up, and this was causing concern. The increase in demands also showed that the country's economy was now definitely on the move.

Human Factor

The human factor was of the utmost importance in the context of the Second Plan. The Railways should, therefore, try to win the maximum possible co-operation of their staff, give them their dues speedily, and deal sympathetically and expeditiously with their just grievances.

Another direction in which the Railways must make an effort, Shri Pande said concluding, was an improvement in their relations with the general public and the business community. Admittedly, demands for transport could not adequately be met and the public was experiencing genuine difficulties. This was all the more reason why the Railways should deal sympathetically with the public complaints and grievances.

All the General Managers expressed concern at the serious hold-ups and bottlenecks that were being caused in many spheres of Railway working and development as a result of deficiencies in the supply of steel and cement and, in some cases, timber. It was common experience, they said, that even after the demands made by the Railways for steel were accepted, there were heavy shortfalls in actual supply. In regard to cement, often the Railways' demands were cut down, but even the reduced supplies were not forthcoming.

The meeting discussed at some length the supply of steel, cement, timber and other materials for Railway requirements

during the Second Five-Year Plan period, and also the arrangements for adequate storage and speedy movement of imported steel for Railway requirements which was expected to be received during the first year of the Second Five-Year Plan.

The Conference continued on the second day and discussed the Railways' requirements in connection with large-scale recruitments and training of personnel for the Indian Railways' requirements in connection with the Second Five-Year Plan. It was decided that Railways' requirements should be met to a greater extent through promotion from lower grade and re-employment of retired persons; and also, that promising boys in colleges should be "caught young" and drafted into Railway service after suitable training.

The Conference felt that the existing facilities for training on the Railways were most inadequate and urgent steps should be taken to expand Railway Training Schools and Centres already functioning and to open as many new ones as were found necessary. It was also decided to intensify refresher courses and thus to raise the general standard of efficiency.

The Conference decided on the last day to step up the tempo in regard to the introduction of Hindi on the Railway.

It also reviewed the operational results so far achieved and discussed fully the plan for realising higher efficiency targets in the near future. It was felt that improvement should be secured among other things through more intensive usage of rolling stock, reduction in the time taken on repair and overhaul of rolling stock, increase in the output of workshops, higher speeds for goods trains, better working at junctions, terminals and transshipment points, greater punctuality of passenger trains etc.

The importance of economy, avoidance of waste, and proper scrutiny were also envisaged in regard to the large financial

outlay in order to secure maximum results from the funds that were available. General Managers were requested to re-organise their machinery for the compilation of statistics, as the availability of accurate statistical data with the minimum of time lag was essential to proper

and timely control over current operational performance.

The Railways were advised to make the maximum use of the research facilities which are available at the Railway Research and Testing Centre at Lucknow.

A Record of Achievements by Railways in the First Five-Year Plan

Sri G. Pande, Chairman of the Railway Board, prepared a memorandum on the above subject for publication on the Republic Day this year. Important extracts therefrom are furnished below for ready reference.

The Indian Railways commenced their first Five Year Plan against the background of excess of demand over supply of transport.

They faced a multiplicity of problems. The previous 10 or 12 years had been years of extraordinary stress and strain, during which the system had been over-worked to breaking point. A sizeable portion of rolling stock and other assets had been withdrawn from service and sent overseas to theatres of war. Replacements of worn-out stock had been difficult for almost a quarter of a century due to a variety of reasons. The strain of Partition made an already bad situation much worse.

The condition of the rolling stock may help to pin-point the plight of the Railways when the Plan went into operation.

On March 31, 1951, 27 out of every 100 wagons, 30 out of every 100 locomotives and 36 out of every 100 passenger coaches on the line were "over-age", and should ordinarily have been consigned to the scrap heap. Yet, they have had to be retained in active service until replacements arrive. Such an uneconomically large percentage of over-age stock cannot but have an adverse effect on the efficiency of railway operation.

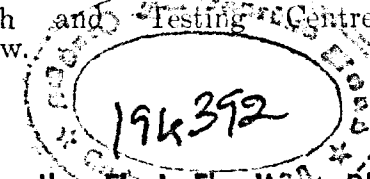
Necessarily, therefore, the first Five Year Plan of the Railways has been a Plan of Rehabilitation. The process of rehabilitation will be continued beyond the first Plan and is unlikely to be fully completed even by the end of the second Plan.

Achievements of Railways during the First Plan:—Several new major works have been undertaken during the Plan period. The largest of these is the Ganga Bridge Project, a rail-cum-road project in Bihar, which when completed in 1959-'60 will solve the transshipment problems of East Uttar Pradesh, Bihar and North-East India.

The Integral Coach Factory went into production on October 2, 1955, marking a major step towards making the Indian Railways self-sufficient in passenger coaches. The Factory is expected to reach the peak production of 350 coaches per year during 1959-60.

The Chittaranjan Locomotive Works, the construction of which started prior to the commencement of the Plan, has already turned out about 320 locomotives, well beyond the target, and a decision has been taken to raise its production within three years to 300 locomotives per annum. When this target is achieved, Chittaranjan will be turning out an average of one complete locomotive every working day.

Electrification of the Howrah-Burdwan and the Tarakeswar branch line



on the Eastern Railway is another major scheme which has been taken in hand during the Plan period. This scheme, estimated to cost Rs. 11.84 crores, is the first phase of the much larger project to electrify all the Calcutta suburban lines and main lines upto Burdwan.

During the Plan period, 12 new railway lines covering about 352 miles have been completed and opened to traffic. Eleven lines covering 351 miles dismantled during the last war have been restored to traffic. Two narrow gauge lines covering 46 miles have been converted into metre gauge. Also, eight more lines covering 484 miles are at present under construction or restoration. These include the 187 mile Khandwa-Hingoli line, the largest single line construction project to be undertaken since Independence.

Three lines have during the Plan period been purchased at a cost of Rs. 226 lakhs.

Passenger Amenities:—In regard to amenities for passengers, the Railways have a record during the past few years of which any public utility undertaking might be proud. The standard of amenities has gone up noticeably in the third class, and the passenger who now travels third can do so with a sense of dignity and satisfaction that he no longer belongs to the "forgotten class."

It is true that over-crowding in trains persists on certain sections. Elimination of over-crowding depends upon several factors like the availability of adequate line capacity, locomotives and coaches. Getting all these is a slow process, and according to present indications, we may have to put up with the discomforts of over-crowding even during the second Plan period.

We have, however, tried to make travel more pleasant in other directions.

The introduction of new integral type all-steel coaches has brought into third class travel a degree of comfort which

can compare very favourably with the lowest class travel anywhere in the world.

Sleeping berths for third class passengers seemed, a few years ago, something in the realm of the dreamworld. Introduction of this amenity in November '54 has indeed, been a revolutionary step.

It is unnecessary to recount here all the other amenities which have in recent years been provided. We are watching the experiment of an all-third class corridor train which was initiated between Delhi and Howrah last October. It has also been decided to run a fast and fully air-conditioned corridor train from next October for first and third class passengers.

Operating performance of the Railways during the Plan period: During 1950-51, the year immediately preceding the commencement of the Plan, the Indian Railways loaded 91.4 million tons of goods. Since then there has been a steady increase in loadings, year after year—a manifestation of the rising tempo of the country's economic life and the steadily increasing pace of production under the impact of the Plan.

This has naturally been throwing continuously increasing pressure on the Indian Railways, which is reflected in the loadings as the following table will show:

Year	Originating tons (millions)	Ton miles (millions)
1951-52	96.7	28,966
1952-53	97.8	28,906
1953-54	98.1	29,436
1954-55	105.8	32,100
1955-56	115.0 (est.)	—

Role of Efficiency:—How far can the Railways cope with the increased demand merely through improvement in their operating efficiency?

Undoubtedly there is room for improvement in this direction, and the Railway

Board has made due allowance for increased efficiency in framing its proposals for the second Five Year Plan. Obviously, however, such improvement has certain limitations.

A single composite index which is internationally recognised as reflecting the efficiency of wagon usage on any railway system is the figure of net ton miles per wagon day, covering as it does both the quantum of goods lifted and the distance over which these are carried. In a nutshell, this index is a measure of the average amount of work done per wagon.

Likewise, the composite index of net ton miles per day per engine in use indicates the average amount of work done per locomotive.

Wagon and Engine Usage: Against the net ton miles per wagon day index of 351 during 1938-39 on the broad gauge, the figure touched the war-time peak of 451 in 1942-43, dropped to the pre-war level of 351 during 1947-48, but has since risen steadily to 485 during 1954-55. This marks a 38 per cent increase over 1938-39 as well as 1947-48, and an improvement of 34 points over the best performance during the war.

Similarly, on the metre gauge, during the second Plan year, 1952-53, the net ton miles per wagon day index stood at 204, which compared with the highest war-time figure of 201, and the 1938-39 figure of 147, recording an improvement of nearly 39 per cent over the pre-war figure. The figure during 1954-55 stood at 194, showing a slight fall as compared to 1952-53, due to the heavy floods which seriously dislocated traffic on the North Eastern Railway. Even this lower figure showed a 32 per cent improvement over the 1938-39 figure.

Remarkable Recovery:—The remarkable recovery made by the Railways during the post-independence period is also reflected in the comparative index of engine usage. The index of net ton miles per day per engine in use during

1954-55 touched the highest point since 1938-39 both over the broad and the metre gauge systems.

On the broad gauge, from the lowest figure of 23,044 reached in 1947-48, it went up in 1954-55 to 29,346—an improvement of nearly 27 per cent. The highest war-time figure was 26,960 in 1941-42.

Similarly, on the metre gauge system, an improvement of nearly 26 per cent has been recorded over the 1948-49 "low" figure. The relevant figures are 12,382 in 1941-42 (war-time highest), 10,212 in 1948-49 and 12,858 in 1954-55.

Indian and Foreign Railways:—The improvements which have been made over the best war-time performance will appear all the more significant if it is remembered that during the war a sizable portion of the traffic consisted of long-distance hauls, resulting in quicker transit. During the post-war period, traffic has resumed its normal feature of a proportionately larger volume of short distance hauls, which in its very nature cannot be operationally as economic and efficient as transport in bulk over long distances.

Comparison of the net ton miles per wagon day index of the Indian Railways with that of some of the large foreign railway systems, although not strictly relevant against the background of differing conditions, clearly brings out the fact that, with the exception of Japan, wagon usage is the best in India—better than that of the United States, Canadian and British railway systems.

Towards Self-Sufficiency:—Three important committees were appointed last year to go into certain aspects of Railway working.

The first is the Railway Equipment Committee which has been set up to recommend measures for making the country self-sufficient in regard to Railway requirements of stores to the largest extent possible. The Committee has been

doing useful work and we are awaiting its report with interest.

Last year, we set up the Railway Freight Structure Enquiry Committee, which has been charged with the task of recommending a freight policy which is in the best interests of the country's developmental economy and at the same time takes into account the question of maintaining the Railways' financial stability. The Committee commenced work last October.

Another committee has been set up to recommend measures for eliminating the present excessive overcrowding in suburban trains. This committee's report is expected shortly.

Timely Warning:—The Indian Railways complete the Five Year Plan with a sense of solid achievement in many directions.

There has been marked progress towards self-sufficiency, of which Chittaranjan and the Integral Coach Factory are two shining examples.

The standard of passenger amenities has risen all round, particularly in third class.

No effort has been spared to provide more and more transport for the country's rising production. If the demand still outpaces the supply of transport, it constitutes a timely warning to all concerned that during the Second Plan, a plan of large-scale industrialisation, extra-ordinary precautions will be necessary to ensure that the ship of planning does not founder on the rock of inadequate rail transport.

Unless the transport facilities on the Railways are considerably expanded during the Second Plan period, it is obvious that the present unsatisfactory situation will continue. This expansion must naturally be commensurate with the new burdens. It is needless to say that transport should always keep in step with, if not one step ahead of, increased production.

Personnel

Sri G. F. Penn Anthony, Dy., C.A.O., Southern Rly. availed himself of 60 days leave on average pay from 1-2-56.

Sri T. N. Kuriakose, S.A.O., Southern Railway, is officiating in the above vacancy.

Sri D. A. Padmanabhayya, A. A. O., Budget (Central), Southern Railway, officiates as S. A. O. in place of Sri Kuriakose.

Sri P. H. Sethurao is transferred to Madras to officiate as A. A. O. in place of Sri Padmanabhayya.

Sri K. Sadagopan, Chief Administrative Officer, Integral Coach Factory, Perambur is confirmed in that post.

Sri T. A. Joseph is confirmed as General Manager, Southern Railway.

Sri A. R. Rao, SDGM, Southern Railway, was granted extension of service for six months from 24th January, 56.

Sri M. R. Swaminathan, provisionally permanent F. A. C. A. O., is confirmed as F. A. C. A. O., Southern Railway.

Sri M. A. Khaleel, Offg. Senior Accounts Officer, S. Rly. has been confirmed as A.A.O., from 23rd Nov. '53.

Subjects of Moment

Resale of Passenger Tickets

The Railway Board have reproduced in their letter No. 6919/TC of 18-10-'55 to all the General Managers the under-mentioned steps taken on the Bombay suburban section of the Central Railway for combating resale of used tickets and have desired for a review of the situation on the various railways to ensure virtual elimination of this evil by adopting these and other steps if necessary, and if not already in force.

(i) clipping of all tickets at the booking station, when passengers enter the platform.

(ii) changing the hour of issue recorded on the tickets after every one hour.

(iii) surprise checks by inspectors and other supervisory staff at gates and on trains.

(iv) occasional raids by senior supervisory officials including accounts, whenever information is received of the malpractices going on at any station.

(v) cancellation of collected tickets, which are then dropped into locked boxes.

(vi) it has been made an offence for a Ticket Collector to have unclipped or uncanceled tickets with him after a reasonable interval.

(vii) surprise checks by plain-clothed squad.

(viii) in order to prevent the possibility of vested interests and links arising at particular stations, the ticket collectors are being rotated at suitable intervals.

Allocation of Expenditure on Civil Government Account

Expenditure relating to Civil Estimates initially incurred by the Railways and then recovered from the Civil Department, will, from 1956-'57, be included in the

Railway Demands under "gross" for voting by Parliament. In other words, the gross expenditure including that recoverable from the Civil side, will be included in the Demands for Grant, and the recoveries shown separately in the Statement as in the case of other credits excluded from the scope of the Demands for Grants.

Staff Benefit Fund

As indicated in the Railway Minister's Budget speech, (para 66) for 1955-'56, the contribution from the revenues of the Railways to the Staff Benefit Fund have been increased from Re. 1 to Rs. 2 per head of the number of non-Gazetted Staff, other than those whose pay is charged to Capital every year. This increased rate of contribution takes effect from 1st April 1955, and continues up to March 1958.

In the case of Chittaranjan Loco Works and The Integral Coach Factory, a similar contribution to the Fund should be made chargeable to "Capital suspense—Workshop Suspense Accounts" under Proforma—on cost.

It has also been decided that the expenditure on the maintenance of Maternity Centres on the Railways should, in future, be borne from Railway revenues instead of by contribution from the Staff Benefit Fund as hitherto.

(R.B. Letter No. E55 Fu 1/5 dated 13th August '55).

New Annexures for Budget Forms: Demands 4 to 9A—Revenue—Ordinary Working Expenses :

In view of the progressive increase in revenue expenditure and the very large blocks of funds, under some of the detailed heads of the Demands which cover a multitude of charges of different kinds not clearly related to each other, it has

become increasingly difficult to obtain a proper appreciation of the Estimates without getting more details with the Revised and Budget Estimates submitted annually by the Railways to the Board. Certain annexures have therefore, been prepared for the Budget forms in which the required details are to be shown as well as the Heads of classification from which they will have to be collected. This is not likely to involve any extra work in Railway Offices since individual administrations would necessarily have to collect the details to prepare their estimates.

STUDENTS' CORNER

(Continued from page 350)

advantage. There is as much to be gained from work-simplification in office operations as in the factory. Furthermore, the difficulties caused by faulty office procedures can be disrupting to employee morale, to customer and public relations. The error in a cheque or the misdirected shipment can cause much more trouble than the financial amounts would indicate.

The accountant's job includes the streamlining of procedures, not only to eliminate the charge (often NOLO CONTENDERE) of "red-tape," but also to make certain that the entire operation runs smoothly. Merely being concerned about completeness of accounting records or the prevention of fraud is not enough.

There is even a further obligation in that the establishment of control procedures does not insure their functioning. It is necessary to make certain that the system really operates.

Statistics are usually viewed as an activity quite unrelated to accounting—indeed, most accountants consider statistical methods abstruse and complex. Actually they are not; often the use of statistical techniques can supplement and reinforce accounting procedures. Certainly, the analysis of cost input relations is a statistical process. Statis-

(R.B. No. 55-B-4180 dated 27-9-'55).

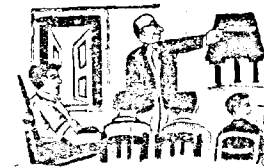
Note: The Annexures will be reproduced on another occasion.

Advance Cheques

The Ry. Board have decided that the value of cheques for advances should be allocated, in the first instance, to Demands Payable and not to Miscellaneous Advances; debit to the former head being cleared on the completion of the relevant accounts when the amount will be debited to the final heads concerned.

[Effective from 1955-56].

tical procedures can often yield results difficult to obtain in other ways. Sampling methods can reduce costs. An example is the experience of one company in the audit of disbursements. The usual matching of documents, careful verification of extensions and footings, and all the rest of the typical vouching procedure struck one American Controller as a costly process. A statistical study of errors revealed by pre-audit methods tended to show that the cost of checking was greater than the errors found in the invoices of companies with whom business had been done over several years or more. The action taken was to pay all invoices submitted by these "preferred" companies on sight, without question. Other invoices from newer or lesser known companies were checked as before. Samples of the preferred company invoices are used to establish the continuing reliability of these vendors, with corresponding savings in clerical costs. This procedure is not as risky as it might seem. Vendors are likely to be as careful in their billing processes as purchasers are prudent in making payments. No established company willfully takes chances on upsetting relations with good customers. And, anyway, the test-checking of a reasonably small percentage of such invoices really is ample safeguard in view of the experience of this company.



Readers Forum

Deficiencies in S. A. S. papers:

I

An examinee from Delhi writes as under: "The Traffic Accounts paper cuts entirely new ground; especially the Balance sheet question is very lengthy; there were slips in every other question in that paper, which were also not normal.

Secondly, in Statistics paper, practically the question on working the passenger miles has often appeared; but in the commentary, examiners have not cleared anywhere whether passengers only or on all the items given in the question. In MSI, gross passenger miles include all coaching traffic; further, miles were not given in the question.

Thirdly, equated weights for different weights were revised, but no correction slips were issued by the Board.

Note: Passenger miles have been defined at page 67 of MSI as total miles traversed by passengers on the home line. These do not include other items of coaching traffic, which are dealt with under item No. 10 of Statement 6. Equated weights for coaching traffic are given at page 39 of MSI against item 1 statement 3; and these have been corrected by correction slip No. 1 dated 7th March 1952. A further correction slip should have been issued after the revision of Class Accommodation with effect from 1st April 1955. This last is not available. These equated weights are used for purposes of arriving at ton-miles for coaching traffic.

Editor, R. A.

II

A correspondent from Calcutta writes: "From the questions on Traffic Accounts" and "Station Accounts" (with books) of the S. A. S. (Rlys.) Examinations, I find that sometimes questions relating to calculation of charges etc., are set without mentioning the 'Routes', and 'Distances', which are essential for preparing answers to such questions. In this connection, kindly refer to (1) Q. II of Traffic Accounts (With Books) '48, and (2) Question IX of Station Accounts (With Books) '50.

"How are routes and distances expected to be found out under such circumstances in the examination hall?"

Note: The questions do not mention either the routes or the distances, but these have to be got from mileage tables. Obviously, the candidates would have been given the necessary facility if they had asked for them.

Ed., R. A.

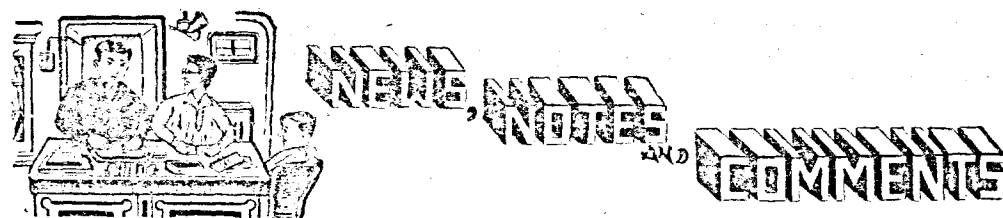
In your issue of January 1955, the cost of Time Tables in stock at the Station has been included in the Station Balance. As the Station is not responsible for the remittance of the cost of the Time Tables not yet sold, but in stock with the station, it would appear to be more correct to take into the Station's financial account only the cost of Time Tables sold by the Station during the month (or found missing in stock), a numerical account being submitted monthly by the Station to the Accounts Office for control. This was, in fact, the practice on ex. S. I. Railway.

"B"

"Much may be said on both sides".

Editor, R. A.

194392



Divisional Organisation of Railways in India

All the Railways in India are proposed to be divisionalised in the near future. The Central Railway has already started this process with effect from the first February and it is learnt that the Southern Railway is taking active measures for introducing the Divisional Organisation with effect from the first of April '56. Other Railways will follow in due course.

In this connection, it is necessary to understand the exact implications of the proposed re-organisation and to what extent they are dependant on, or vary from, each other to suit local circumstances. Fuller details are not to hand to enable any appreciation of the arrangements.

Re-organization of the Accounts Department of the Southern Railway

We have already referred in one of our earlier issues (page 167 of the issue for the month of August 1955) to the re-distribution of work between the three regions of the Southern Railway Accounts Department and the downgrading of the R.A.O.s posts. A further re-distribution of work has since been effected at headquarters providing for a separate Finance Branch for establishment and expenditure including Planning and Central Budget work and providing also for the Finance work of construction expenditure being separated from the Accounts proper. Obviously, these various changes will require revision when the Divisional set-up is finalised in due course.

Appendix II-A Examinations, 1956

The above examination which was proposed to be held in the middle of March has been postponed to the end of April '56, thus giving some more time for the candidates to prepare themselves better. This is the second All India Examination for clerks of the Second Grade aspiring for promotion to higher grades.

It is understood that the Railway Board have authorized every Railway to make arrangements for educating the candidates in Precise writing and Drafting and in Book-keeping which form two of the three compulsory subjects. It is, however, found that practically much less is done than even the minimum required and the Railways would do well to seek the co-operation of outsiders who are versed in the subjects, instead of forcing the already over-worked official staff to undertake tuition outside office-hours by tempting them with some remuneration. This last would only entail extra expenditure but without the desired result. It is hoped that, before it is too late, the two months that are now available would be made full use of by the Administrations to train their staff as best as they can.

The Role of Science in Railways

In order to explain to the public the important role which scientific research plays in the working of the Indian Railways, the Railway Research and Testing Centre at Alambagh, Lucknow, observed Sunday the 12th February '56, as an Open Day, when the public were admitted into the Centre and taken round by

officers and staff working there. Lucknow citizens were provided special chartered transport to go to the Centre and return to the city. This date marks the beginning of the third year after the opening of the Research Centre.

Construction of a New Railway Bridge

There is at present a small Railway Bridge over the Gandak River between Sonpur and Hajipur stations. This bridge has weak girders and is not capable of taking the latest standard locomotives at the present maximum permissible speeds. The single line is also proving a very serious transport bottleneck.

The Railway Board have, therefore, sanctioned the construction by the N. E. Rly., of a new bridge about 250 feet upstream of the existing bridge with a double line at an estimated cost of Rs. 1,93,00,000.

Self-Improvement for Railway Engineer Students

One of the most active of the self-governing associations of younger railwaymen formed for the purpose of self-improvement is the Southern Region, Chief Civil Engineer's Students' Association. To encourage engineering students and with a view to furthering their engineering education, the Chief Civil Engineer of the Southern Region, British Railways, introduced a few years ago a Students' Association open to all young civil engineers studying for qualifications. This body, which is entirely run by the students themselves, has progressed well and there are now nearly 100 members. In the winter months, lectures are arranged on a variety of subjects and in the summer, visits are made to major civil engineering works of interest. During a recent week-end trip to Scotland, members of the Association visited the Forth Bridge and a wide variety of industrial plants.

"Railway Gazette, London".

Note :—Such organisations in other than the Engineering Department are also feasible and possibly exist in the U.K. Study Tours should be arranged occasionally between Railways at various levels, and the staff should be encouraged to improve their knowledge and practical experience. India is a vast country and there is ample scope in every direction. The methods of work and the problems that require to be solved on all the Railways are so varied that their study becomes a necessity.

Ed., R. A.

Railways' Operating Efficiency Index Reaches New High Points

A review covering the first four years of the Plan revealed that several records set up by the Indian Railways under the pressure of heavy military traffic during the Second World War have been broken under the impact of the first Five Year Plan.

The review discloses that the Railways' operating efficiency index during some of the Plan years has touched the highest point in the past 17 years, and has excelled the best performance during war time, despite the fact that the movement of goods during the war years was largely regimented and, therefore, created fewer operational problems. The efficiency index has recorded increases during the Plan period ranging from, 38 per cent on the broad gauge system to 53 per cent on the metre gauge.

A new record was set up in 1954-55 the fourth year of the Plan, when the index of operational efficiency (as measured by net ton miles per wagon day) touched the figure of 485. This was 34 points higher than the war-time peak figure of 451 reached in 1942-43, and marked an improvement of 38 per cent over the performance in 1947-48, when the index stood at 351, the lowest in the pre-Plan period.

The figure of net ton miles per wagon day is the best single determinant of the efficiency of any railway system, indicating the average work which each wagon does in a day throughout a given period.

On the metre gauge, this index of efficiency crossed the highest war-time (1943-44) figure of 201, and touched 204 during 1952-53, the second Plan year. This registered a 53 per cent increase over the 1946-47 figure of 133, which was the lowest in the post-war period.

During the third and fourth Plan years, the index fell back to 194, as a result of heavy floods and the consequent dislocation on certain sections of the Railways.

The remarkable recovery made by the Indian Railways during the post-independence period is also reflected in the comparative index of locomotive performance.

As indicated by the net ton miles per day per engine in use, this index touched in the fourth Plan year, the highest point since 1938-39, both over the broad and metre gauge systems.

On the broad gauge, this index touched the lowest point since the pre-war year in 1947-48 when it stood at 23,044. In 1954-55, it went up to 29,345, an improvement of nearly 27 per cent. The highest war-time figure was 26,960, reached in 1941-42.

Similarly, on the metre gauge system, an improvement of nearly 6 per cent has been recorded over the 1948-49 "low" figure. The relevant figures are 12,382 in 1941-42 (war-time highest), 10,212 in 1948-49 and 12,858 in 1954-55.

A significant fact in this connection is that, between 1938-39 and 1954-55 there has been an increase of over 25.4% in the tonnage of goods lifted and an increase of 46.7% in the total ton miles.

The actual percentages would be still higher, as the 1938-39 figures include the railways which subsequently went to Pakistan, while the 1954-55 figures pertain only to the Indian Union.

Anti-Corruption Drive on Railways

Four convictions were secured by the Special Police Establishment, Government of India, in connection with the anti-corruption drive on the Indian Railways, during the quarter ending 31st December 1955.

The accused were a signaller, a clerk, a station master and an assistant booking clerk.

The charges related to the acceptance of illegal gratification etc. The sentences of imprisonment ranged upto six months and fines amounted to Rs. 500. The offences were committed at Barhara, Gorakhpur, Kalahsti and Allahabad.

Mahamakham at Kumbakonam on 25-2-56

The President has promulgated an ordinance, called the Madras Terminal Tax on Railway Passengers Ordinance, 1956, to provide for the levy of a terminal tax on passengers travelling by rail from Kumbakonam in Madras State, on the occasion of the Mahamakham Festival, (which is held once every 12 years) on the 25th February 1956.

As on previous occasions, this tax, is levied to enable the local municipal council to meet the heavy expenditure that is incurred on sanitary and other arrangements during the Festival, which is expected to attract a large number of pilgrims.

There will be a free Zone of 30 miles from Kumbakonam within which the pilgrim tax will not be levied.

The Ordinance provides for a tax per ticket at the rate of two annas for third class, four annas for second class and eight annas for air-conditioned or first class, leviable from February 1 to March 15, 1956.

Locos for Indian Railways

With the delivery of 25 locomotives very shortly, part of a contract totalling more than 8 million dollars for equip-

ment for the Indian Railway system is scheduled for completion in Britain. Nearly a thousand freight cars will have been shipped or booked for shipment. All this by two British firms as part of the economic assistance programme of the United States, administered by the International Co-operation Administration. These contracts which were awarded in April 54, for 25 steam locos and 5000 freight cars, are expected to be completed in September '56.

Recovery of Losses in Connection with the Purchase of Jeeps

In an earlier issue of this Journal we had pointed out a serious irregularity in regard to the purchase of jeeps by the Defence Department and the heavy losses incurred thereby by the Government of India. The Public Accounts Committee suggested that the losses incurred should be recovered from the parties concerned. It is now learnt that the Government of India have decided to launch a civil suit against the British firm SCK (Agencies) Ltd., for recovery of the losses incurred in this connection, to the extent of over 143000 pounds. The transaction is more than 5 years old.

In this connection, page 189, October 1954 issue of the Ry. Accountant, may be read for other details.

Metre Gauge Electric Units for Suburban Service

In pursuance of the decision to augment the fleet strength of the suburban section with 24 coaches on the Madras-Tambaram section of the Southern Railway, the first set of 4 Italian coaches out of 24 arrived at Madras on the 17th Jan.; another set of 4 coaches is also expected very shortly.

New Railway Lines under the Second 5 Year Plan

Owing to the cut of Rs. 355 crores in the proposals of the Rly. Ministry for

the Second Five Year Plan period, it is learnt that there will be no new lines on the Western and Southern Railways; and that there will be an additional construction of only 850 miles on all the other railways. This is against the proposals of 3,000 miles and the demand for 10,000 miles. These 850 miles will be restricted to the area of steel and coal traffic.

Gandhian Literature for Rly. Libraries

The Rly. Board have directed that selected Gandhian publications should be kept in the libraries attached to the Rly. Institutes and Rly. Schools throughout the country. This is being done to propagate Gandhian thought with the object of helping the building up of national character. The Central Railway seems to have already taken steps towards ensuring the display and sale of Gandhian literature at station book-stalls.

Manufacture of Locomotives

High quality heavy steel costing worth many crores of rupees were being imported every year as essential for the loco-building industry. "Telco" has now started constructing a big and highly mechanised modern steel foundry mill which would not only provide all the heavy and complicated steel castings required for "Telco's" own locomotive building shops but would also supply the requirements of the Government-owned Chittaranjan loco works. The Director in charge of Telco works stated that this scheme was part of a four-year development for Telcos costing over 12 crores and had been so designed as to secure the maximum efficiency and economy in production. They had entered into a technical tie-up with a Belgian steel foundry firm which operated one of the world's leading steel foundries; and expert technical aid for operating foundry and training Indian technicians had thus been secured. When the project is com-

pleted in the middle of 1957, it would produce about 2 crores worth of products.

Railway Staff Welfare Measures

The Rly. Board have decided upon the re-orientation of approach to staff in the belief that during the Second Five Year Plan period, the best possible results from individual members of the Railway Staff can be obtained only by winning their personal goodwill. They have therefore issued a directive to all the Rly. Administrations suggesting the allotment of a whole-time officer for personnel work in each railway district which is the smallest unit of Rly. Administration.

In the selection of Personnel Officers, the Railways have been advised to pick up only persons who have flair for this type of work, a thorough knowledge of rules and regulations and a sympathetic nature. These officers should be asked to tour frequently and as far as possible, to settle staff grievances on the spot with warm human interest in the welfare of the individuals who approach them for assistance or advice.

The directive is said to be based on certain recommendations made by the Railway Corruption Enquiry Committee.

Issue of Correction Slips to Railway Codes

It has become almost a habit for the issue of Advance correction slips to Rly. Codes not being followed up by the issue of the final Correction Slips within a reasonably short time thereafter. Such lapse has been brought to the notice of the Rly. Board on previous occasions in this Journal, but without effect. Even after such delayed issue, their circulation has not been effected promptly in the past. Recently, a periodical in Bombay has allotted a fairly large space for deploring this attitude. The following information culled therefrom should be a good eye-opener to all concerned :

The second list of correction slips from 46 to 48 to the reprint of Establishment

Codes, Volumes I and II, and another set of Correction Slips from 86 to 150 to the same Code were recently released by the Government Publication Branch. But it is found that these Correction Slips were dated 29-9-'54 and why there should have been such a long delay in their supply to regular subscribers has to be explained. Further, Correction Slips Nos. 69 to 85 have yet to be circulated.

Correction Slips Numbers 12-E to 36-E dated 29th September '54 to the Engineering Code were also circulated to subscribers only in January '56.

Similarly also Correction Slips Nos. 10 to 15 dated 29-9-'54 to the Mechanical Code.

There is no information as to whether any Correction Slips were issued during this period to the other Railway Codes.

The Establishment Codes were reprinted in 1955; if so, they should have incorporated the Correction Slips referred to above. The circulation of Correction Slips to an earlier Code after the Codes were replaced, and so many months after they became effective, shows have ill-qualified the staff who had to use them would have been, and how seriously handicapped for want of such Correction Slips in time.

It is necessary therefore, that effective measures should be taken not only to see that the Correction Slips are circulated as quickly as possible after their issue and also to see that they are brought to the notice of all the concerned staff by publication in the Gazettes published by the various Railways fortnightly or monthly, as the case may be.

Deputy General Manager (Amenities)

In a recent statement, Sri O. V. Alagesan, Deputy Rly. Minister, indicated that the activities of the Amenities branch would be curtailed by 50%, as the funds asked for by the Rly. Ministry in the second Five Year plan were not allotted in full. Consequently, the post

of Dy. General Manager, Amenities, on the various Railways would have to be abolished with effect from 1st April '56.

Finance Commission

Mr. K. Santhanam, till recently Lt. Governor of Vindhya Pradesh, has been designated as the Chairman of the next Finance Commission effective from April '56. Till the selection of the remaining members, preliminary action will be taken by the Chairman to obtain the data required for the Commission and assembling the materials for scrutiny.

Budget Meetings

The Railway Budget for 1956-57 will be presented to the Parliament on 23rd February 1956 and the General Budget on 29th Feb.

Furniture for Railway Offices

The Railway Board have decided that the furniture to be used by officers on Railways should be of a uniform standard design, and the pattern is also understood to have been decided upon.

The Estimates Committee

The Estimates Committee (with Mr. Balwant Rai Mehta as Chairman) held a sitting on 30th January in Parliament House, New Delhi, in connection with the examination of the Estimates relating to the Railway Ministry. The various problems of Railways with special reference to passenger amenities were discussed with Railway representatives.

Ghost Indents for Wagons

A recent surprise check of wagon-registrations on the South-Eastern Railway revealed that nearly a thousand

ghost Indents were registered by the trade in a small section of the Railway. The Press Release issued by the Government of India states that the registration for wagons in the area served by the Raipur Dhamtari Section for a particular ten-day period suddenly went up by over 60 percent and the suspicion thus caused of deliberately inflating the demand for wagons was sought to be verified by concentrated heavy allotment of wagons to this section. As a result, nearly one thousand inflated indents were cancelled and the wagons offered not having been taken, the registration fees paid therefor were forfeited.

It is understood that speculative interests in different parts of the country frequently register bogus indents for wagons far beyond their genuine needs in the hope that by thus depriving possible rivals of available wagons they could manipulate prices of commodities to their advantage. The action taken by the Railway is therefore very commendable, and it would be helpful if other railways could take such measures to stop this malpractice. Incidental cases have also been noticed of occasions where the business community converted the wagons allotted to them into regular godowns and thus prevented their speedy turn-round for increasing their earning capacity.

New Delhi Goods Shed Congestion

Under the above caption, on page 315 of the January 56 issue of this Journal, the contents of a Press Note were published together with our comments. One of the subscriber readers-states as under :

'The practice that is now becoming more and more common of delaying taking delivery of consignments is attended with the delayed recovery of accrued earnings for services already rendered to the consignees by the completion of transport of the consignment. From this aspect alone, remedial measures may have to be taken to discourage

the wrong attitude of traders. It is suggested that the levy of some penalty at a certain rate on the freight exceeding a certain sum may be considered'.

[There seems to be some force in distinguishing between the delayed payment of freight charges and the payment of wharfage charges which latter are levied for the purpose of storing consignments. The authorities concerned might go into the matter especially when heavy consignments or those involving large amounts of to-pay freights are involved.

Ed., R. A.]

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Annual Meeting of Class II Officers' Association of the Indian Audit and Accounts Department :



SRI A. K. CHANDA,
Comptroller & Auditor-General

While inaugurating the third Annual Conference of the above Association at Madras on the 4th February '56, Sri. A.K. Chanda, Comptroller and Auditor-General, stated that an association of such a nature should consider the larger interests of a Welfare State without confining itself to safeguarding the interests of its members. He pointed out the necessity of recognising the complementary roles of audit and administration. He pleaded for greater recognition of the fact that it is as much in the interests of administration as the audit to settle outstanding issues and to give appropriate

Remodelling of Two U. P. Railway Stations

The Gorakhpur and the Gonda station yards, in Uttar Pradesh, on the North Eastern Railway, are to be remodelled at a total approximate cost of nearly Rs. 62 lakhs, in order to expand their capacity to handle the anticipated increase in traffic.

The remodelling schemes provide for additional parcel sidings, reception and despatch lines for goods trains, marshalling lines, sorting lines, stabling and other lines, expansion of locomotive sheds etc.

attention to irregularities which are brought to notice in the course of an audit. After discussing at length the functions of accounting and audit, and the necessity to keep them separately, he stressed further that there is much ground yet to be covered and it would be very necessary to maintain uniformity in accounting principles and processes. He pointed out that the responsibility for ensuring uniform and efficient accounting arrangements throughout India would have to be preserved in any future arrangements involved. Incidentally, referring to the formation of linguistic states where official business would have to be transacted in the languages of the States, he said that this was creating another problem and his departmental organisation has to be re-orientated to meet the situation.

He continued: "These problems of audit and the question of the decentralisation of authority and functions to the departments, while important in themselves, are only parts of a much larger problem, the re-organisation and the re-orientation of the existing executive instrument to make it better fitted to serve the needs of a Welfare State. The time has now come when constructive thinking should be provoked on the question of administrative re-organisation."

Mr. Chanda then traced in detail the history of the services from a very early date up-to-date and pleaded for the formation of a single Civil Service as in U.K. so as to provide for simplicity in administration and also equality of opportunity to all to rise to the highest positions of responsibility.

He concluded that "it is in the national interest to foster service homogeneity and a feeling that all the services are co-equals in the administration of the country. It is equally necessary to have a judicious distribution of available talent between policy-making functions and executive responsibilities."

Sri T. R. Ramakrishna Sastri, Asst. Audit Officer, Southern Railway, Chairman of the Reception Committee, earlier welcomed the delegates and distinguished guests, while Sri T. N. Dutt of Calcutta delivered the Presidential Address in which he referred to the demand of the Association for raising the scales of pay of Assistant Accounts/Audit Officers and placing them in Class I service.

On the second day of the session of the General Meeting, the General body of the Association, elected the various office bearers for the ensuing year, Mr. T. R. Ramakrishna Sastri being elected President.

Among the various resolutions adopted by the general body, one was a request to the Comptroller and Auditor General, that, in view of the large contribution made by Class II Officers, both in quality and quantity of audit work, and also in view of the training they had received before being promoted to Class II Grade, their claims for amalgamation of the cadre with the Cadre of Class I Officers might be favourably considered; and pending such amalgamation, that their pay-scale might be upgraded to that of Class I Officers in the Grade of 600-1150. Another resolution was to the effect that the Rule governing the selection of persons for promotion to the Indian Audit and Accounts Service, might be amended

suitably so that all persons might have an equal chance for promotion.

* * *

Efficiency Squads in Railways.

In order to obtain the best possible working results out of the present rolling stock on the N.E. Rly., an efficiency Squad has been set up there to take energetic action. The Railway Board have advised the other six Zonal Railways also to consider the desirability of setting up similar efficiency squads.

Obviously, this experiment is based on the results of such an experiment conducted on the former G.I.P. Railway, years ago. The Squad then consisted of experienced persons chosen from the different Railway Departments such as the Operating, Commercial, Accounts etc., and made spot-checks at stations and on yards in respect of detention to wagons, delays in transit of goods and parcels, delays in submission of Balance Sheets and other returns, disposal of unclaimed goods, etc. The Efficiency Squad reported direct to the head of each Department by name and took the necessary remedial action on the spot.

[Such a scheme may with advantage be extended also to the different sections of the Accounts Department on the Railways, and this is found to yield fruitful results by way of spotlighting the vulnerable spots where inefficiency or delay exists, and it may also help in providing a suitable yardstick for the different phases of routine work.

Ed., R.A.]

* * *

The Second Five Year Plan

The Government of India have decided to spread (the outlay of 4,800 crores) for the second plan over six years instead of Five as has hitherto been considered. The difficulty of raising the necessary resources is the principle reason for this revision. Previously, the Receipts under every one of the items, additional taxa-

tion, Railway surplus, savings, loans and external assistance, had been put at a very generous level which involved unprecedented efforts on the part of the Government and the co-operation of the people and the foreign countries. The Planning Commission observed that it was imperative that there should be sufficient flexibility in the execution of the Plan, so that the programmes to be undertaken from year to year can be adjusted in response to the emergent resources position. The Expenditure on the Plan, would be worked out annually on the basis of the actual means and available resources. While extension of the period of the Plan from 5 to six years, would involve a number of changes, it is welcomed for the reason that it would permit provision being made for defence and certain items which have escaped notice such as development of atomic energy and funds for Railway Development.

Monthly Railway Statistics

The above compilation for the month of June '55, was received only on the 6th February '56: the issues for April and May having been received in December '55 and January '56 respectively. A delay of more than six months in the release of such statistics seems to be very great and as was pointed out some time earlier in this Journal it would be really helpful if these statistics are made available within a period of three months from the month to which the transactions relate.

Re-Organisation of the Railway Board's Office

The posts of Secretary and Deputy Secretary to the Ry. Board, which existed previously on higher grades, have now been revived, presumably due to the heavy pressure of work on account of the Second Five-Year Plan (Railway Side).

Students' Corner

Usefulness of Internal Check

(Extracted from an article on "Accounting for Management" by Mr. W. J. Vatter in "The Australian Accountant," for Nov. 1955.)

Accounting procedures are, ostensibly, the means of accumulating financial data so that reports are complete, and accurate in the sense that essential information will not be overlooked. An extension of this into the area of internal check is the means of preventing or detecting fraud. Especially important to the public accountant, because its proper functioning reduces the need for detailed verification in an audit, the system of internal check is a protection against unauthorised as well as unrecorded transactions. This, however, is still too narrow a view of the uses of accounting procedure. Properly arranged and design-

ed, the flow of paper work may promote efficiency and facilitate operating activities, because the design and flow of forms and the inter-relationship between paper work and actual handling of goods, equipment, etc., may do a great deal more than insure against errors, fraud and waste.

A better conception of the task of accounting system and procedure is that it is a means of policing the programme and policies of the firm, a method of obtaining automatic checks, standardisation and simplification of tasks; thus, properly designed accounting and paper-work makes possible the use of less skilled personnel for routine tasks, making higher grade workers available for tasks to utilise their skills to better

(Continued on page 340)

New Subscribers

The Management would be glad if every one of the existing subscribers endeavours to add at least one or two new subscribers every month and thus enable the Journal to serve its purpose usefully and to a greater extent.

Old Copies

A few bound copies of THE RAILWAY ACCOUNTANT, Vol. I, from May 1954 to March 1955 are available at Rs. 12 per volume, (inclusive of postage) to be sent in advance with the order. The offer is subject to stock being available at the time of receipt of the order.

There are, in addition, stray copies of the issues from July 1954 onwards, each of which can be supplied at Rs 1-2 inclusive of ordinary postage. All orders for copies should be accompanied by necessary remittance. An extra Re. 0-6-0 should also be included in the remittance, if the copies are required to be sent by Registered post.

Subscribers are requested to note that the rate of Re. one for the current issue applies only to those delivered personally or to those posted on the due date, viz., 15th of the month. Mofussil indents after that date will have to include the ordinary postage of 2 as. per copy, i.e., the rate will be Rs. 1-2-0 per copy.

Books Published by and available with L. V. Gopalan

FOR APP. II CANDIDATES

Precis and Drafting, Questions and Answers, comprising papers set for Appendix II Examination for previous years upto 1953 are available for sale. They also contain both general notes and notes on individual questions for the guidance of the candidates.

General Rules and Procedure: No. 93, 93 A & 93 B: Questions set in past years together with guides to answer them are available and will be found very helpful as they deal with all aspects of Railway Accounting.

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 of 1955 with answers is now on sale at Rs. 1-8-0 a copy.

FOR APP. III CANDIDATES

Compulsory Subjects i.e., Book Keeping, General Rules and Procedure; Questions and answers from 1950 to 54 — Rs. 10/-

Books for individual years are available at Rs. 2/- each.

Receipts Accounts: Questions and Answers from 1947 to 1954 except 1950-51 are available at Rs. 15/-

Only a limited number of copies available.

Books and Budget and **General Expenditure** papers are also similarly available.

Papers of 1955 will also be published shortly.

For fuller details refer to current detailed Price List.

SOUTHERN RAILWAY

THE GREAT MAHAMAKHAM FESTIVAL AT KUMBAKONAM

From 16-2-56 to 25-2-56

Mahamakham Bathing Day—Saturday, 25-2-56

DETAILED PROGRAMME :

DWAJAROHANAM	..	16-2-'56 (Morning)
SESHA VAHANAM	..	17-2-'56 (Night)
BOOTHA VAHANAM	..	18-2-'56 (Night)
GAJA VAHANAM	..	19-2-'56 (Night)
RISHABA VAHANAM	..	20-2-'56 (Night)
KAILASA VAHANAM	..	21-2-'56 (Night)
ASWA VAHANAM	..	22-2-'56 (Night)
CAR FESTIVAL	..	23-2-'56 & 24-2-'56.
RISHABA VAHANAM	}	
(Morning)		
THEERTHAVARI in		25-2-'56
MAHAMAKHAM TANK		

As a facility to intending pilgrims, II and III Class Return Tickets at two single journey fares, available by ordinary trains, will be issued to Kumbakonam from all stations situated at a distance of 100 miles and below from Kumbakonam.

DATE OF AVAILABILITY FOR COMPLETION OF RETURN JOURNEY

- | | |
|--|---|
| (i) For tickets issued at stations situated at a distance upto 29 miles inclusive from Kumbakonam. | By midnight of the second day following the date of issue or the date of commencement of the outward journey in the case of tickets issued in advance. |
| (ii) For tickets issued at stations situated between 30 and 100 miles from Kumbakonam. | By midnight of the third day following the date of issue or the date of commencement of the outward journey in the case of tickets issued in advance. |

HALF fares for children over 3 and under 12 years.

The above Return Tickets will be issued from 16-2-'56 to 29-2-'56.

The usual rules for reservation of seats in 2nd class will apply.

Special arrangements will be made to cope with traffic, to the extent possible.

*Visit Kumbakonam for this festival occurring once in twelve years
and*

have your holy bath in the Mahamakham tank.

Madras.

CHIEF COMMERCIAL SUPERINTENDENT.