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WESTERN RAILWAY MAGAZINE	Oct. '56	ACCOUNTANTS' JOURNAL, NEW ZEALAND	Oct. '56
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CENTRAL RAILWAY MAGAZINE	Nov. '56	TAX RELIEF BULLETIN	—
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Prevention of Losses due to Railway Accidents

Railways are public carriers and they have a special responsibility for the safety of the public they transport. Most of this responsibility falls on the Engineering Department who have to lay the track and construct bridges and to maintain them in sound and efficient condition. Any defect in the track or bridges either inherently or by external influence would impair the safe running of trains. Any carelessness on the part of the Department may mean untold disasters and heavy loss of life and property and very great damage and financial loss to the Railway itself.

It is from this financial angle that we propose to tackle the major Railway accidents that have recently occurred within the course of the last two years. These accidents were in connection with bridges; but there is nothing to prevent serious accidents even in embankments. It is true that the circumstances that led to these accidents were of an unprecendented nature; but to seek excuse on that account is certainly not palatable to sufferers. In every case of construction of Bridges, it is obvious that all the factors essential for laying a proper foundation for the bridges should have been duly considered and adopted. The bridge may be intact, but the approaches may not be safe enough. They require a lot of rivetment and such rivetments must be so made as to avoid scourings under any conditions. High water levels should also be provided for, as also great force of gushing water. Even assuming that the construction of the bridges and their approaches had taken into consideration all these aspects, still the efflux of time may have created weaknesses in several spots; hence the adequacy of supervision over these various aspects viz., rivetments, strength of piers and linking of track, etc., have all to be very carefully scrutinised from day to day. Greatest attention thus becomes necessary in times of heavy rains and no amount of care bestowed on these points becomes superfluous on such occasions. Theoretically speaking, the Railway Rules provide for all these circumstances; but it is the practical application thereof that becomes weak at times, either due to indifference, or carlessness or over-confidence, and the result is something unimaginable.

Taking, for instance, the latest accident near Ariyalur, it may be that the necessary safeguards had not been practically applied; that the night patrols had not effectively worked; that weakening of the abutments which must have taken place over a long period had not been noticed; and so on. It is very well to think casually after the event that 'a stitch in times saves nine'; and obviously there does not seem to have been either a *stitch* or *in time* in these three accidents which have come to light under alomst similar circumstances, two on the ex. N. S. Railway and one on the Southern Railway.

Analysing the financial aspect of these accidents, it will be too patent that the loss to the Railway runs to crores of Rupees broadly as under; restoring through traffic by clearing obstruction; emergency expenses of varied nature for injured persons and their relatives, etc.; payment of compensation claims to those affected by the accident; loss of revenue due to obstruction; cost of restoration or repairs and also cost of re-construction of bridges etc.; loss of valuable assets like Engines and coaches, etc., etc.; and to think that all these heavy losses could be due to small flaws and could have been averted by the initiative of patrolmen or by the vigilance of the Permenant-way Inspector or the careful inspection of Sectional Engineers is something which requires to be pondered over.

Every one connected with the administration of the Railway Undertaking should realise that he is an important link in the whole and that he in his own way can contribute to the well-being of the Railway and to obtaining for it the goodwill of its users. It is strange that there should have been a sort of hush-hush on the investigations of the Jangaon Disaster. It would have been better if the full implications of the causes for the disaster had been utilised to take adequate remedial measures for preventing recurrence in other places. To say that many of the accidents now occurring are a result of the neglect of the lines during the War-Period would be no excuse, since there are certain cases which require immediate attention much more than others; and that priority should be given to safety of public travel is beyond question; by neglect to do so, the Railways stand to lose a tangible portion of their valuable assets, especially at a time when the Railways have been at their wits' ends to make good the deficiencies and expand usefulness of every one of their assets in order to meet the ever-developing plans of the Second Five Year Plan Period; this is something which cannot be easily explained away. It has been stated that a Committee of Engineers was appointed to inspect all the bridges on the ex. N. S. Railway and to take suitable action on their report. But the process has been slow. In view of the havoc that the monsoons are creating in every part of this country, the work should have been expedited to the greatest extent possible and first attention should have been directed to bad bridges. Apart from these, it has been overlooked that there have been floods in North India and South India and that these floods are likely to affect one or other of the Railway Bridges. This should also have been taken into serious consideration. It is however a happy augury to learn from the statement of the Deputy Minister for Railways in the Lok Sabha on the 5th December that a High Level Committee consisting of representatives of the Railway and other Ministries would shortly be appointed to suggest new forumulae for different areas in respect of the assessment of water discharge through bridges. Such an action should have been taken soon after 1947, long before anything serious occurred. It was however lucky that the North Eastern Railway which was always open to breaches during monsoon season at one place or another, did not result in any serious disaster.

We hope that the High-Level Committee will start functioning immediately and give their best in the tackling of this most important problem of securing safety of travel in all conditions and thus prevent the loss of crores of rupees which are very badly needed for creative purposes during this Second Plan Period.

Development of Stores Organisation on the Railways

BY M. K. KAUL

(By Courtesy of SOUTHRAILNEWS)

INTRODUCTION

The history of the development of Railway Stores Organisation in India is closely associated with the development of the net work of Indian Railways. Except for a few isolated Government enterprises, Railways in India started largely as guaranteed concessions to the British industrialists, who were encouraged to lay down Railway lines in parts of the virgin soil of this country, and also manage them. The Railways were of various gauges with suitable equipment procured entirely from Britain in earlier stages. The small Railway Workshops, with facilities for inescapable repairs were provided with the various Railway units as it was never the intention to manufacture anything on a large-scale to make the Indian Railways self-sufficient in respect of raw materials or spares. With the growth of traffic, more and more rolling stock and locomotives had to be imported from Britain and put into use. This created problems for maintenance and overhauls; and the development of a repair and supply service to the extent of keeping the stock

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The Railway Board have, on reference to them, stated in their letter No. PUB/56/81 of 18th November, 1956 that "there is no objection to railway officers writing in your Journal in their individual capacities."

We hope to have a favourable response from officers.

Mg. Editor, R. A.

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in a fit condition, so that the services were not interrupted, was the aim of the Administration at the time.

Even at this early stage, a Store keeper was necessary. His duties were to look after whatever materials were purchased and to see that they were correctly issued against the requirements of the consuming department.

The procurement of the Railway technical stores was entirely a matter of indenting on the Home Board in Lonon of the Railway concerned, who, in turn, had their Consulting Engineers to deal with these problems. The responsibility for preparing specifications, inviting tenders, progressing, inspection and the supplies from Britain to India, were items in which the Home Board of a Railway and their Consulting Engineers were closely associated. It was only in isolated instances endeavours were made to procure technical stores from indigenous sources within the country.

With the growth of the Railways and the Workshops, the greater need for a better Stores Organisation was realised as compared to a mere Store-keeper, who was attached to a Senior Mechanical or Civil Engineering Officer. The status of the Store keeper, developed into that of a Chief Store keeper, and with the change of times and the growth of the department, a more uniform designation of Controller of Stores was adopted on Indian Railways, who became the Head of his own Department under the Agent or the General Manager of the Railway. The organisation undertook more responsibilities than before and greater importance is now attached to the Stores Department than in the past.

PRESENT SET UP

Prior to 1945, the Railways in India were broadly divided into the following categories:

(a) Government owned and Government-managed Railways.

(b) Government owned but company-managed Railways.

(c) Company owned and company-managed Railways.

(d) The Durbar Railways owned and managed by Indian Princes and their Governments.

The Stores required by the first two types of Railways were generally obtained by the respective Controller of Stores through the Indian Stores Department. Although the other two types of Railways could take advantage of the services of the Indian Stores Department, these Railways generally procured stores directly through their own organisations. Certain stores were obtained by the Controllers of Stores of these Railways from indigenous sources but the bulk of the requirements was ordered by the Boards of Directors of these Railways in U.K. In the matter of selection, inspection and drawing of specifications etc., the Railway Boards of Directors were guided by their Consulting Engineers. Most of the designs of the rolling stocks were their own and procurement of spares for such rolling stocks was obviously easier for them through their Home Boards and Consulting Engineers than through the Indian Stores Department. The D.G., I.S.D., London, exercised no control in the matter of procurement of imported stores for these two types of Railways. This type of procurement continued till all the Company managed Railways were taken over by the Government of India which was completed in the year 1947. With the taking over of the Company Managed Railways by the Government of India, there were no Boards of Directors and their Consulting Engineers and, therefore, procurement of imported stores rested with the D.G., I.S.D., London, which was a part of the Central Purchase Organisation in India.

The four different types of Railway systems in India continued to function until 1945. It was in that year that the Company managed Railway systems were taken over by the Government but the State-managed Railways continued to function as Independent units. Soon after Independence, Princely states were taken over and integrated with the rest of the Union. It was, therefore, in the fitness of things that these small individual Railways should also have been integrated with the Indian Railways to function as a complete unit in the New India.

The integration was completed by 195? and six zonal Railways viz., Eastern, Northern, North-Eastern, Southern, Central and Western Railways were formed. In 1955, the Eastern Railway was divided into two zones, viz., Eastern and South Eastern Railways, totalling seven zonal Railways. On each of these zonal Railways, a Stores Organisation under the administrative control of a Controller of Stores exists but the procurement of Railway Stores rests with the following main sources:

(a) D.G., S & D and allied organisations.

(b) (i) Railway Board for Rolling Stocks, Rails and Fish-plates, C.I. and Steel sleepers.

(ii) Sleeper pool for wooden sleepers as and when required.

(iii) Controllers of Stores of Railways under their powers.

(c) Ministry of Communications for Telephones, Telegraphs and Train Control equipments from the I.T.I., Bangalore.

(d) Ministry of Health for certain classes of medical stores through the Government Medical Depot.

(a) *D.G., S. & D and allied organizations.* All I.S.D. items, as appear in the D.G., S. & D's Time Table for submission of indents, are to be procured by the Indian Government Railways through the Central Purchase Organisation viz., D.G. S & D by submitting different types of indents. Till recently, indents for items valuing over Rs. 2000 were placed by the Controller of Stores of Railways on the D.G. S & D and its allied organisations. Only recently orders have been revised and all I.S.D. items valuing over Rs. 10,000 are being obtained through the agency of D.G., S & D and its allied organisations.

(b) (i) *Railway Board for Rolling Stock.*—Rolling stock procurement is done on a programme basis divided between replacements and additions. The Railways submit their requirements in advance while they also indicate the probable increase in anticipated traffic. Based on these consolidated requirements, orders for rolling stock are placed within the country to the extent possible by the Equipment Branch of the Railway Board, while handouts for global tendering is prepared for the balance of the rolling stock. The entire work of preparation of specification, putting of tenders and placement of orders is now handled in the Equipment Branch. For locomotives, inspection is controlled by the C.S.O., Chittaranjan and for wagons by the Director of Inspection at Calcutta. For foreign procurement, Railway Liaison cells are generally responsible and function in different countries as necessary.

(ii) *Sleeper Pool for wooden sleepers.* With the merging of the Sleeper Pool Organisations with the Engineering Branches of Railways, procurement of sleepers is now resting with the individual Railways, but the actual supplies of wooden sleepers are arranged by the Conservators of Forests. Normally, no tenders are issued to the trade for these items. Each Railway has a Committee consisting of three officers, viz., the Chief Engineer, the Controller of Stores and the FA & CAO and it is this Committee that decides the selection of the item and placing of orders on the Conservators of Forests.

(iii) *Controller of Stores of Railways.* Prior to the revision of purchase powers of Controllers of Stores of Railways, direct purchase of I.S.D. items was resorted to by the Railway Stores Organizations upto the limit of Rs. 2,000 per item in normal circumstances. In case of emergency, Controllers of Stores could buy I.S.D. items upto 5000 per item and with the sanction of the General Managers, the Controllers of Stores could buy I.S.D. items without any limit. With the revision of powers, Controllers of Stores of Railways have been empowered to purchase all I.S.D. items upto a limit of Rs. 10,000 per item in normal circumstances and upto Rs. 30,000 per item in case of emergency. In regard to non-I.S.D. items, the Controllers of Stores have powers upto Rs. 30,000 per item. The General Manager has unlimited powers for purchase of Stores. Generally the following methods are adopted by the Controllers of Stores of Railways to procure stores:—

(a) Advertised tenders.

(b) Limited tenders.

(c) Bulletins.

Advertised Tenders. When stores are required to be purchased valuing

Rs. 10,000 and above, tenders are invited by the Controllers of Stores of Railways through the press. On the nominated day of opening the tenders, firms are invited to be present and then tenders are opened in their presence. The opening is done jointly by a Stores Officer and an Officer of the Finance Branch of a Railway. The rates and other conditions of each tender are read out to the representatives of the firms who are present. Afterwards a Committee is formed of not less than three officers consisting of a Stores Officer, a Finance Officer and an Officer of the main consuming department and recommendations to the purchase are made by this Committee which are to be accepted finally either by the Controller of Stores or the General Manager according to his vested powers.

Limited Tenders. Each Railway Stores Organisation maintains a list of firms and it is known as the approved list. The system of registration of firms is an elaborate one as the Controller of Stores must satisfy himself regarding the reliability, capacity, financial status of the firms before the firms are registered on the approved list. Personal verifications of the above are first made before registration; and registration is done on the basis of groups of items which a firm is capable of handling. Registration of proper firms is one of the most important functions of the Controllers of Stores as the success of the purchase organisation of the Controller of Stores' office depends on the correct selection of firms. Therefore great care is taken for registering firms and watching their performances. The purchase officers are always vigilant and are in constant touch with the market. Immediately it is noticed that the performance of a firm has not come up to the expected standard and there are repeated failures on their part, no time is lost to delete such firms from the approved list. Similarly, no time is also lost in adding new firms to the approved list when such firms approach the office of the Controller of Stores and they fulfil all the terms and conditions of registration. All purchases below the value of Rs. 10,000 are made through limited tenders. In this method, tender notices are only sent to a nominated group of firms who are already registered for the item concerned. Generally one tender is issued for one item. In some cases, however, more than one item is included in the tender notice when it is found that the items are more or less of similar nature. The opening date of the tenders appear on each tender notice, and on the due date, the tenders are opened but not publicly. Such tenders are opened in the presence of a Gazetted Officer of Stores Department of the Railway and then put up to the concerned Purchase Officer of the Stores Branch according to their powers of purchase for final decision.

Bulletins. Purchase through bulletins is more or less the same as limited tenders, but a bulletin contains a large number of items and are issued to the firms who are registered for that purpose. Similar to the limited tenders, the opening is done by a Stores Officer and the the batches are put up to the concerned Purchase Officer.

There is a special cell attached to the office of each Controller of Stores which is known as the Tender Section; and this cell is charged with the responsibility of handling the various types of tenders. After opening the tenders tabulation of rates, formation of tender batches are done by this special cell before they are put up either to the Tender Committee or to the purchase officers concerned for final decision.

(*To be Continued*)

Modernisation of Rate Recording on British Railways

British Railways' charges for carriage by goods trains are now contained, for the most part, in rate books kept at each station and in rate-making offices. Although the present books date only from 1928, they are similar to those in use many years before; in style and appearance they resemble ledgers. This was essential because of the legal requirment to provide for public instruction and by the permanence of the great majority of railway rates; a rate once placed "on the books" could not be removed or increased except by legal process. The original entries have a copperplate perfection, not perhaps so much in evidence in more recent additions and amendments. Having been in use for nearly 30 years, these rate books are well thumbed, and their well filled pages are not always easy to read.

Much office space is taken up at the various Regional headquarters in housing duplicate rate books for each of the stations for which they are responsible. There are over 6000 stations mostly with two books apiece, which means that each of the six Regions holds, on the average 2000 books. Space is not the only requirment; single book brass bound for durability may weigh 14 lbs. and involves much labour in moving books from and to the shelves in the course of a day.

It is doubtful, however, whether anybody at the time foresaw an increase in the number of new exceptional rates after 1928 so vast as to number 5,000,000 mostly introduced piecemeal to meet competition. The millions of entries have made Modernisation of rate recording on British Railways. Many of the columns and pages of the books are very complicated.

The issue of a rate from Regional Headquarters to the stations concerned involves a special advice which has to be copied into the books held at the stations, or elsewhere, besides being recorded by hand in the headquarters books. This makes neither for clarity nor assured accuracy.

With the charging system impending, there will be introduced a rate advice index system, and a loose-leaf method, to give modernised single-entry rate recording.

The new records, it was felt, must be flexible and that the equipment should be standard and interchangeale, bearing in mind that the rates of the future will not have the virtually basic permanence of many of the rates on record today. The new system, moreover must provide for additions and alterations being made, more or less simultaneously, wherever the record is kept. A rates advice, when issued from headquarters must be capable of immediate adoption, without manual transcription and the consequent possibility of error.

RONEODEX

It has been decided to use the Roneodex system of loose-leaf binders. The first is a visible record of rates, held in pockets, readily manipulated in trays, housed in a steel cabinet and the second is a small folder with the pages held on split rings. Either method provides basically for single entries.

The Roneodex records will be used at Regional Headquarters and the larger stations, the loose leaf record being sufficient at stations where only a small number of rates need recording.

The aim will be to keep the records up to date in terms of level and "live" application; "dead" rates will be removed from the record, so keeping it compact at all times.

The task of replacing the old system by the new is formidable and will take some time to accomplish, but it is stated that the changeover is about to start.

Tender Committee

(CONTRIBUTED)

(Continued from page 181 Sept. 1956 issue.)

The recommendations of the tender committee would naturally depend upon the circumstances of each case. For instance, apart from the rates in the lowest tender being reasonable, consideration will have to be given to the question whether the lowest tenderer has the resources, financial and technical, to carry out the particular work. This can be ascertained from the particulars given by the tenderer himself in the tender. Where the tenderer is an existing contractor on the Railway, the confidential reports of the performance of the contractor will have to be scanned, and the Engineering member (or other technical member for whose department the work is intended) will be able to throw light on this aspect of the matter. Sometimes, the tenderer might have executed small works to the entire satisfaction of the Engineer previously, and would probably have only resources which would not, in fairness, be held to be sufficient for him to take on a larger scheme. If the tenderer is entirely new to the Railway, his experience in other departments, e.g. P.W.D., if any, will to be ascertained, and particulars regarding this are usually furnished in the tender papers themselves. The resources of such person as to his capacity to carry out the contract will also have to be examined. According to the Code Rules (Engineering Code) and the special orders of the Railway Board, if persons who are not on the approved list are considered otherwise acceptable with regard to rates, etc., investigations should be made as to whether such a person has the financial and technical resources to carry out the work and the result of such investigations should be placed on record: if the person satisfies the requirements in regard to capacity, the tender may be recommended for acceptance; if otherwise, the particulars are kept on record and the particular tender rejected.

In olden days, i.e., before the rigid procedure of Tender Committees came into force, it was the practice to reject tenders straight away on the ground that the rates were "unworkable". This meant that, in the first place, it had to be established that the rates quoted were too low to enable the tenderer to take up the contract and execute it successfully implying that as he would incur a huge loss on the contract, he would abandon it and the Railway would not be able to enforce it against him. Conditions have however, now changed, and even though the rates are apparently unworkable, it is just possible that the particular tenderer wants to capture Railway contract and for this purpose quotes rockbottom rates. There was, indeed, a case where a tenderer with large resources quoted very low rates which,under the standard of olden days, would have been directly put down as "unworkable" and rejected by the Engineers, but the particular tenderer was anxious to get the Railway contract and also perhaps anxious to help the country. In any case, rejection of such rates out of hand as "unworkable" is perhaps out of the question nowadays, and in the interests of sound finance, it is not only eminently desirable but absolutely necessary that the tenders in such cases should not be rejected on this ground alone provided the Railway is satisfied that the tenderer would carry out the work in spite of possible losses, as there is no reason why the Railway should not take the benefit of the low rates in such cases. Of course, where the rates quoted are ridiculously low and cannot be considered to have been *seriously* put forward by the tenderer and he has obviously no resources financial or otherwise, to carry out the

contract at those rates, the obvious course is to reject the tender. What, is emphasised, here, however, is that full consideration should be given to all the relevant factors before the tender is rejected.

What should be done by the Tender Committee if there are technical flaws in the tenders? This at once raises the question which flaws should be considered purely technical and which non-technical or substantial. In other words, which flaws are condonable and which cannot be condoned? An answer to this question can by no means be stated categorically, as this will depend upon a variety of circumstances governing the particular case. It may, however, be pointed out at the outset that flaws in the tender, of whatever type are *prima facie* legally inexcusable as such, and should on that score be rejected. Take for instance the case of a tender being submitted without the Income-tax Clearance Certificate, but the rate is very favourable. Should or should not this tender be considered for acceptance? Practice varies, and this is generally considered not vital at time of acceptance of the tender, provided that the contract is awarded subject to the prior production of a valid Income-tax Clearance Certificate. Sometimes, the tender conditions themselves provide that the I.T.C.C. should be produced within so many days after the acceptance of the tender and not necessarily along with the tender, In such cases, the acceptance of the tender subject to the production of the I.T.C.C. within the time-limit prescribed in the tender conditions, would be perfectly valid, and there would be no question of any flaw. On the other hand, the acceptance of tenders subject to the production of I.T.C.C. when the tender specifically provides for its being attached to the tender and it is not actually sent along with the tender, may mean giving of a concession to that particular tenderer and create a feeling in other contractors that they can in future also submit tenders without the income-tax clearance certificates. As already stated, it all depends upon the particular circumstances of each case. If the difference between the tenderer who has not fulfilled the condition regarding I.T.C.C. and the one who has done it, is small, it would be desirable that the latter is accepted, in preference to the former, if not for anything else, at least to give a lesson to the contractors generally that this condition is meant to be enforced.

What should be done if the earnest money is not deposited as required in the tender conditions? The first answer is that the tender should be rejected. However, if it is the only tender and the rates are reasonable (and there is not any prospect of getting a better response on a fresh call of tenders, the work being of a specialistic nature, etc.,) the matter may be taken up as an acceptance of single tender. If the manner of deposit is not in strict accordance with the tender conditions, e.g., if a Demand Draft on the Reserve Bank of India or State Bank of India is attached to the tender—but not provided for in the tender conditions, there may be no objection to accepting the tender if otherwise in order, though technically the flaw is still there.

Suppose a tender is received late, i.e., subsequent to the time and date fixed for receipt of tenders. Some offices refuse to receive such tenders and so the question of consideration will not arise. But when they are received and opened, and placed before the Tender Committee, the point is whether it should be considered at all. *Prima facie.* it should not receive consideration, but if the rate is very favourable and the tenderer is of substantial status, the matter may be considered from a different view-point. If the tenders received in time show exorbitant rates, a case for negotiation may arise and the tenderer who submitted his tender late may be called in for negotiation. If, at the time of negotiation, he backs out of his rates, then it would be a good arrangement if he is black-listed as one not desirable for Railway or Government contracts.

(*To be Continued*)

Financial Justifications for Line Capacity Works, Doubling of Lines, etc.

In the Second Five Year Plan, doubling of several sections has been provided under the category of line capacity works. The doubling of a small Section may be necessary merely to avoid detentions to trains for want of crossing facilities, on the ground that the provision of crossing facilities at all the stations on the section will still not meet the requirements of operating the line, to meet the existing heavy traffic. In such cases, the dependent costs (i.e., coal, train staff salaries and overtime where these can be definitely saved after doubling) of train and shunting engine hours saved can be worked out, and the total amount of savings can be calculated as a percentage of the initial outlay, to see whether the requisite yield of the minimum of 5% is obtained, for charging the cost to Capital.

In the case of longer sections taken up for doubling, however, the object is not only to provide the operating facilities and line capacity for existing heavy traffic, but also to cater to the anticipated extra traffic. Owing to industrial development all round in the Second Five Year Plan, about 50% increase in traffic (goods) is anticipated at the end of the Plan Period (1960-61) on all the Railways, though the percentage will differ naturally from section to section and zone to zone, depending upon the development in the particular area. The financial justification for schemes for doubling of lines in such cases may be worked out in a variety of ways, depending upon the circumstances of each case. Some points would, however, be common in all the methods.

Initial cost: The cost of all works ancilliary to doubling, such as lengthening of loops at certain stations, provision of crossing facilites where required, provision of additionl goods shed and tranship shed accommodation where necessary to deal with the increased traffic, will have to be included along with the cost of doubling the line, in the cost of the scheme for providing line capacity.

The extra traffic anticipated may be worked out in terms of wagons and the number of additional trains required to deal with the extra traffic may be calculated on the basis of the number of wagons per train. The average number of wagons per goods train on the particular section, based on statistics, may be adopted for this purpose. There should, however, be no objection to taking the maximum no. of wagons that could be attached for each train under the conditions that would be obtaining after the doubling of the line, as certified by the Transportation experts. For instance, for Broad gauge through goods trains, 60 wagons per goods train may be accepted for the purpose, though the average wagon load per goods trains at present may be much less.

The number of wagons to be provided cannot, however, be the same as the number of wagon loads expected, in all cases. The wagon turn-round will have to be calculated as under:—

Example.

No. of wagons traffic expected	200
Average turn-round on the Section	2·5
Total No. required 200 × 2·5 or	500
Add, say, 8% for wagons under repair etc.,	40
Total No. of wagons	540

The cost of 540 wagons will, therefore, have to be included in the cost of the scheme, for purposes of financial justification. if the extra traffic expected is 200 loads and the turn-round is 2½ days.

The cost of brake vans for the number of trains required, plus proportion for repairs, and taking into account the turn-round, should also be worked out and included in the cost.

As regards engines, here again the Transportation (Power) expert should be able to say how many Locos will be required to cope with the extra traffic, taking into account the increased speed possible under conditions anticipated after doubling is done. The number may be calculated on the basis of 100 to 150 engine miles per day, according to circumstances, and a percentage, say 25%, added to provide for the number of engines that may be in Shops and Sheds for repairs.

Interest during construction should be calculated and added, based on the phasing of the works from year to year.

(*To be continued*).

Personnel

19400

Southern Railway

Shri. K. A. Wahab, A.A.O. Madras, was transferred as D.A.O. Mysore.

Shri. K. Srinivasa Iyengar, Senior Accountant, has been promoted to officiate as Asst. Accounts Officer, Madras, in charge of the Administration Section.

The following are the Divisional Accounts Officers on the Southern Railway :

Bezwada : Sri. D. A. Padmanabhiah, Offg. S.A.O.

Hubli : Sri. B. Linge Gowda, A.A.O.

Madurai : Sri N. Swaminathan, Offg. A.A.O.

Guntakal : Sri. B. Madhavan, Offg. S.A.O.

Tiruchirapalli : Sri. K. P. Ananthanarayanan, Offg. A.A.O.

Madras : Sri. K. Uthamanathan, Offg. S.A.O.

Olavakkot : Sri. V. S. Gopalan, Offg. A.A.O.

Mysore : Sri. K. Abdul Wahab, A.A.O.

The following are the Special Duty Officers on the Southern Railway.

(i) Sri. K. Rangiah, A.A.O. — Audit Objections.

(ii) Sri. K. S. Rajagopalan, Offg. A.A.O. — Clearance of P.F. Arrears.

(iii) Sri. K. Ramachandran, Offg. A.A.O. — Introduction of Divisional System and preparation of Manuals.

(iv) Sri. B. V. Sanjeeviah, Offg. A.A.O. — Stores Suspense.

Subjects of Moment

Bronze Passes for Railway Board Officers

Officers below the rank of Directors working in the Board's Office should be issued Bronze Passes of the same design as the Silver passes to enable them to travel on duty.

(R. B. No. 56/GP/127 dated the 6th Oct. 1956).

* * *

Absorption of River Valley Project Retrenched Staff

The Board desire that retrenched surplus technical personnel of River Valley Projects may be taken direct as fresh entrants by the Railway Administrations if they are considered suitable after interview or trade test if necessary, without going through the Railway Services Commission; non-technical personnel, will, however, have to apply to the Services Commission.

(R. B. No. E (NG) 56 IRE 1/46 dated 11-10-56).

* * *

Promotion of Class IV Employees to Class III Service

The feasibility of earmarking a certain percentage of Class III Posts for promotion from Class IV under certain specific categories should be further explored by the Railway Administrations. The Board desire that the recommendations of the Estimates Committee referred to in Railway Board letter E/48 RRI/10/3(1) dated 20th Nov. 1950 should be considered and rules framed in the matter under advice to the Railway Board.

(R. B. No. E (NG) 56 PMI-10 dated 1st Oct. 1956).

* * *

Utilisation of Leave Reserve against Suspension Vacancy

The Board have agreed to the employment of substitutes against suspension vacancies and to utilise leave reserves, if available, against such vacancies.

(R. B letter No. E (ADJ) 55/19 dated 17th Oct. 56 to the G. M., N. Railway).

* * *

Reduction of Training Courses for I. R. S. E. Probationers

The Railway Board have decided as a temporary measure to reduce the period of training of I. R. S. E. Probationers from two years to 12 months and to compress training within that period. This condensed course will consist of (i) a course at the Staff College, Baroda, for four months, (ii) a course of one month at the Permanent Way School, Jamalpur, and (iii) training period of six to seven months on Construction, Surveys, Bridge Works, yard remodelling etc.

(R. B. No. E. (GR) 56-TRI-66 dated the 4th Oct. 1956).

* * *

Class for Training Welfare Inspectors

The Board have authorised the Northern Railway holding Training Classes for the Welfare Inspectors for training them in Co-operative Principles and Practices from 19th Oct. 1956.

(R. B. No. E (Co-op) 156/TRG/W1/1 dated 27-9-1956).

* * *

Working of Railway Catering Department

A new Annexure to Demand No. 9 Ordinary Working Expenses-Miscellaneous has been decided upon by the Railway Board in which the results of the working of the Railway Catering Department will be shown.

(R. B. No. 56/B—4120 dated 6th Oct. 1956).

Note: This form has been included as a Supplement (page 9), to this issue.

* * *

Compensation Claims

The Railway Board have in their letter No. F(X) — I-56/PW/3 dated 24-9-1956 decided that as long as the foreign railway that settles the claims has obtained sanction of the competent authority for the payment of the entire amount of claim in connection with through traffic claims and debits are raised against other concerned railways strictly in conformity with the Conference Rules (C. R. 29 and 30), there should be no further need for the railways accepting such debits to obtain further sanction for the simple reason that the foreign Railway that settles the claim has obtained the sanction for the entire amount and this should be considered as sufficient for other railways also. In giving effect to the above decision, the Board desire that the factor of staff responsibility should always be examined and necessary action taken by the Railway which is accepting the liability, either wholly or partly, of a particular claim for compensation.

* * * *

Expenditure on Stadiums, etc.

The Railway Board have decided that expenditure on sports pavilions and stadiums should be met from the Staff Benefit Fund.

* * *

Administrative set-up of Railways

The posts of Deputy General Managers for Amenities and Planning created on each Railway have now been abolished by the Railway Board and the revised set-up consists of one Senior Deputy General Manager assisted by a Deputy General Manager (General). The Senior Deputy General Manager will deal with Planning, Co-ordination, Vigilance, Public Relations, Public Complaints and Interpretation of Statistics etc., while the Deputy General Manager (General) will deal with sanctions, Parliament Questions, Passenger Amenities and Efficiency and Organisation and Methods.

* * *

Shifiting of telegraph and telephone lines and wires necessitated by realignment of railway tracks, and remodelling of station yards etc.

Under the existing rules, the Railways are required to pay charges as under in respect of the above :—

(i) Cash cost of the work ;

(ii) Establishment charge at 10% on the amount at (i) ; and

(iii) Cost of only costly stores, such as cables, etc., if any.

The cost of other stores inclusive of indirect charges would be borne by the P & T Department. However, all ordinary shifting of telegraph and telephone lines and wires necessitated by the re-alignment of railway tracks, re-modelling of the station yards for the shifting of the extensions of those lines the cost which (under cash including establishment charges) does not exceed Rs. 1,000/- or which do not involve the use of expensive stores, such as cables, etc., will be borne entirely by the P & T Department.

To avoid delay in execution of works consequent on Railway Board having to obtain P & T's comments, the limit of Rs. 1,000/- mentioned above has now been increased to Rs. 5,000/- i.e., debits from P & T Department for shifts of telegraph lines etc., should be accepted by the Railway upto a limit of Rs. 5,000/-, cases over Rs. 1,000/- but below the limit of Rs. 5,000/- being reported to the Railway Board. All cases where Railways are required to accept debits beyond Rs. 5,000/- should be referred to the Board for their approval.

* * *

Study Tours by Railway Officers

The Railway Board have accepted the recommendation of the Estimates Committee in their 24th, Report, reading as under :—

"The Committee also suggest that study tours by officers of one zone to other zones should be encouraged with a view to better understanding of the working of different zones and imbibing fresh ideas."

The Railway Administrations have been instructed by the Railway Board to implement the above recommendation.

Even transfers from one Railway to another as at present existing would, to a certain extent, meet the purpose behind the Estimates Committee's recommendations. But the present directive from the Railway Board will go a step further in that study tours of Officers of one Railway over another Railway are now encouraged and the advantages of such study tours in the interests of operational efficiency cannot be overestimated.

* * *

Selection Posts

The Railway Board have decided that in the case of 'Selection posts' which are in the same avenue of promotion for which persons on two lower grades are eligible and where the Selection for the intermediate grade 'Selection posts' has not already been held, it should be held simultaneously with that for the higher one.

* * *

Adjustment of expenditure incurred on repairs to foreign railway rolling stock in the Central Railway Workshops

The Board have considered the whole matter and have decided that the expenditure debitable to other railways in respect of repairs to their rolling stock carried out in the Central Railway Workshops may be debited directly to the head "Transfers Railways" without operating upon the suspense head "Misc. Advances" and the Transfer Certificates issued without the accepted vouchers (but giving full description of the rolling stock repaired). The responding Railways should accept the Transfer Certificates in the same month's accounts by debiting the amount provisionally to the relevant final heads, which it will not be difficult to ascertain with reference to the particulars of the rolling stock repaired; acceptance of the charges by the departments concerned being watched through an "acceptance register" to be maintained for the purpose on the analogy of the procedure laid down for the adjustments of freight charges on railway materials and stores.

* * *

Departmental Charges on Indents where demands are placed but subsequently cancelled—levy of

It has been decided that if an indent is cancelled prior to the issue of advance A/T no departmental charges would be levied on account of purchase. In case an indent is withdrawn after issue of advance or regular A/T, full departmental charges on account of purchase will be levied and debited to the Indenting Officer. Such charges will be in addition to contractual liabilities that may have to be incurred consequent on cancellation of contract, which would also be debitable to the indenting department.

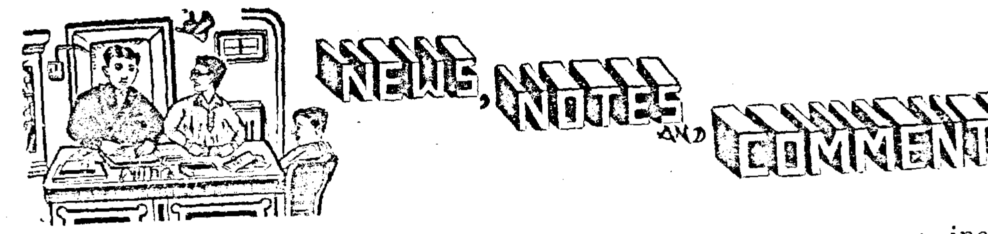
* * *

Clarification of War Service

A question has been raised whether service rendered as member of the Auxiliary Force (India) *i.e.*, in units like Madras Contingent, Madras Coast Battery R.A., etc., can be deemed as "War Service" for the purpose of conferring the benefits contained in Board's letter No. E45RC/146 of the 15th Dec. '45 on subsequent appointment in Railway Service. It has been decided in consultation with FA & CAO that the service rendered by the personnel of the Auxiliary Force (India) when called out or embodied under the Auxiliary Force (India) Act 1920 involved subjection to Military Law and as such, it should be considered as "War Service".

Benefits admissible to 'War Service' candidates may be extended to discharged Auxiliary Force Personnel who fulfil the above conditions to the extent of the period of active service rendered.

[G.M. S. Rly.'s No. NPB/RR/E 2882/J/WSC dated 27-4-'56.



Survey for Railway Line in Madras

The Railway Board has sanctioned a Traffic Survey for a new 120-mile MG Railway line between Chinna Salem and Chingleput, via Kallakurichi, Tiruvanna malai, & Wandiwash. The proposed line would serve important commercial and agricultural centres in North and South Arcot and Chingleput Districts. Besides opening up undeveloped areas, it would also provide transport facilities for the produce of chillies, tobacco, etc.

* * *

Probable Increase in Railway Freights

While talking to Pressmen at Madras on the 22nd October, the Minister for Railways, Shri Lal Bahadur Shastri, observed: "Viewed against the background of the developmental programme of the Railways, it will be clear that we will have to find more funds and one of the ways of finding money will naturally be by an increase in Freight charges, if not in passenger fares." He added that they were awaiting the recommendations of the Railway Freight Structure Enquiry Committee before taking any decision in this matter. This report was expected before the close of the year and it is possible that a decision might be announced in the next Budget Speech.

On the question of the effect of enhanced freight on the price of essential goods, the Minister expressed the view that the trade would be able to bear the burden and that even if the incidence was passed on to the consumer, the increase in price would be negligible. On the other hand, it would bring in a sizable revenue to the Railways. It was explained that even a 10% increase in freight would only mean an increase of As. 4 per bag of 48 measures of rice from a distance of nearly 300 miles.

* * *

Railway Financial Commissioner's Visit to the South

The Financial Commissioner for Railways during his recent visit to the Southern Railway in the fourth week of October '56, met all the Accounts Officers of the Southern Railway and advised them as to their duties in connection with the set-up of the Second Five Year Plan. He later on met the Officers of other Departments also and he is stated to have dwelt upon the need for co-operative work between the Executive and the Finance Departments.

Advantage was taken of his visit to represent to him the need for developing the usefulness of this Journal by various means and it is hoped that some useful result will soon be visible.

* * *

Dates of App. III Exam. '56

Appendix III-A Examination, 1956 is proposed to be held from 17th December to 22nd and 24th and 27th December.

In this connection, attention is invited to an appeal from the staff of the Eastern, North Eastern, and South Eastern Railways at Calcutta to the Financial Commissioner for Railways for a further postponement of this Examination, which has been quoted in the Readers' Forum Section of this Journal. What the outcome will be is not known yet.

* * *

Statistics of Indian Railways

Gross Earnings: The approximate Gross Earnings of Indian Railways during October '56 amounted to Rs. 27.29 crores when compared with the actuals for Oct. 1955 which was only 23.91 crores, *i.e.*, an increase of 3.28 crores. The total approximate Gross Earnings from 1st April 1956 to 31st Oct. 1956 amounted to Rs. 193.25 crores as against Rs. 175.14 crores in 1955, *i.e.*, an increase of 18.11 crores or 10.3%.

Goods tonnage: The number of tons of merchandise lifted during October '56 was 65,33,000 and 15,77,000 tons over the B.G. and M.G. respectively which was 5.00 and 1.15% more as compared with the previous month. The total number of tons lifted for the period 1st April '56 to 31st Oct. '56 was 45,255,000 and 11.576,000 respectively on the B.G. and M.G. which was an increase of 4.60 and 7.24 per cent respectively over corresponding figures of the previous year.

Wagons Loaded: The number of wagons loaded during the month of October was 417,417 and 239,011 over the B.G. and M.G. respectively which showed an increase of 5.92 and 3.14 per cent respectively over the figures of the previous month. The total number of wagons loaded during the seven months period from 1st April 56 to 31st Oct. was 2,899,404 and 1,694,812 over B.G. and M.G. respectively which was an increase of 6.12 and 9.26 per cent respectively over the corresponding figures of the previous year.

The differences in loading during the period of 7 months are attributable, in regard to B.G., to substantial increase in Jute raw, sugar, iron and steel others, metallic ores others counteracted by shortage in non-Government Railways' coal and coke, cotton raw, Jute manufactured and pig iron.

In regard to M.G., the main increases are under Jute manufactured, sugar cane, iron and steel others, tea, iron ore, metallic ores others, non-revenue others and stores for Railways counter-balanced by decreases under cotton raw, cotton manufactured and coal for other Government Railways etc.

* * *

Extension of Working Hours of Important Goods Sheds

With a view to afford greater facility to the Trading Public, the Southern Railway have, with effect from the 1st Dec. 1956, extended the working hours at the following big stations as under :

(*a*) for loading and unloading works 6 to 24 hours

(*b*) for acceptance of outwards traffic 8 to 22 hours

(*c*) for delivery of Inward consignments 8 to 22 hours.

Stations : Bezwada, Royapuram, Salt Cottaurs, Salem Market, Kumbakonam, Tanjore and Tiruchi Goods.

It is proposed to extend this facility to other important Goods Sheds and Sidings in due course, after reviewing the public response to the facilities now afforded.

By the above arrangements, it would be possible to make available greater number of wagons for use by the public with the existing resources by effecting as quick a turn-round of wagons as possible and also to arrange for quick transport of goods.

* * *

Aid from the World Bank to Railways' Activities under the Second Five Year Plan

The Delegation and Officers to America referred to at page 252 of the RAILWAY ACCOUNTANT for November 1956 have returned with a successful note. The Delegation explained to the Bank authorities, the development projects under India's Second Plan and gave an indication of the extent of gap in the foreign Exchange Resources. The Bank authorities also explained that their policy were generally opposed to financing industrial schemes sponsored by the States and therefore it was not particularly with the industrial policy pursued by the Government of India.

As a matter of fact, only on one occasion, when the Bhilai Steel Project was under negotiation, the Bank was sounded by India for assistance and when the Bank's attitude was known, no further request of a similar nature was made.

Mr. Eugene Black, President of the World Bank, in a second communication to the Indian Finance Minister has assured sympathetic consideration of India's request for financial assistance for projects for production of power and development of transportation and Ports. Also for development of Railways Indian railways have expansion programmes under the Second Five Year Plan involving foreign exchange of about 480 million dollars and if a substantial portion of the Railway's requirements are financed by the Bank, it would be of great relief to India as it would facilitate her to divert her resources to other development projects. The Bank is shortly deputing a team of experts to study the economic soundness of the Railway Development Schemes. The power projects linked with major irrigation works have already been assured of substantial financial assistance from the Bank.

* * *

Surveys

1. The Eastern Railway is to carry out a preliminary engineering survey for a rail line between Damodar and Kalipahari, a distance of ten miles, at an estimated cost of Rs. 13,982. It is expected that this line would ease the congestion in the Asansol yard and will also accelerate the movement of iron ore to the Steel Plant at Durgapur.

2. Traffic Survey for a 13-mile broad gauge line between Nangal and Una has been sanctioned by the Railway Board. Economic development of this area is expected to be greatly aided by the construction of this line and it is also likely to open up new possibilities for the Mandi district of Himachal Pradesh.

3. To facilitate quick movement of limestone deposits at Deorjhal for the Bhilai Steel Plant, a fifteen-mile long railway line from Deorjhal and Bhilai has been proposed and the Railway Board have authorised the South Eastern Railway to carry out a survey for this line.

* * *

Ariyalur Train Accident—On 23-11-1956

Judicial Enquiry

A Judicial Enquiry into the Ariyalur Train disaster is being commenced in the 2nd week of Dec. 1956, with Sri. S. K. Basu as the Judge, assisted by two Engineer-Assessors—(1) Mr. A. R. Venkatachari, Retired Chief Engineer, Public Works Department, Madras, and (2) Mr. Khanna, Retired Engineer, Railways.

Claims Commissioner

Sri. V. Ratnam Mudaliar, City Civil Judge, Madras, has been appointed by the Central Government as Claims Commissioner for enquiring into and determining the claims for compensation arising out of the accident to the Tuticorin Express on 23-11-1956. He will have all the powers of a Civil Court and will follow, subject to provisions made in the Railway Accidents (Compensation) Rules 1950, such summary procedure as he thinks fit in enquiring into and determining all claims of compensation.

All applications for compensation should be submitted direct to the Claims Commissioner within three months from the date of the Accident.

* * *

New Buildings for N.E. Railway at Gorakhpur

The North Eastern Railway's Headquarter Offices at Gorakhpur are at present scattered in different places resulting in considerable inconvenience and loss of efficiency. It is, therefore, proposed to construct a new three-storyed structure at Gorakhpur with a total working area of 2.2 lakhs sq. feet, and partly air conditioned, at an estimated cost of over Rs. 47 lakhs. This building is is to accommodate all N.E. Railway Headquarters Offices.

* * *

Increased Rail Movement of Cement

Reports of failure on the part of the Railway authorities to provide sufficient number of wagons for carrying cement have been rebutted by the Railway Board by stating that movement of cement has been given very high priority and such movements from factories are programmed in advance to ensure expeditious clearance. It has also been proved that between 1st April and 20th Sep. 1956 nearly 7000 B. G. wagons were loaded with cement as against nearly 6200 in the corresponding period of the previous year and that in the matter of metre gauge also similar increase was found. Where, however, breaches or accidents occur and movements had to be regulated, there was necessarily some set-back.

It has also been suggested that cement factories might arrange loading of wagons on Sundays and other holidays also so as to improve the position still further.

* * *

All Time Operating Efficiency Record on Railways

The Indian Railways, last year, set up new records in operational efficiency. In 1955-56, the Operational Efficiency Index relating to intensity of *wagon usage* on the B. G. system which accounts for 80% of the annual goods traffic showed an improvement of 54% over the lowest post-Independence level touched in 1947-48, and an increase of 20% over the highest level recorded during last war in 1942-43.

The Index of *net ton miles per wagon day* used internally to measure the intensity of wagon usage touched during 1955-56 the figure 541 as compared to the war-time figure 451 in 1942-43 and the lowest Post-Independence figure of 351 recorded in 1947-48.

Wagon miles per wagon day. Another operational efficiency index has also steadily improved from the lowest post-Independence figure of 33.1 in 1948-49 to 46.6 in 1955-56. The figure for March alone was 48.9.

In regard to intensity of wagon usage, the performance of Indian Railways is substantially better than in U. S., U. K., Canadian Pacific, Canadian National and the German Federal Railway systems.

Index of *Engine miles per engine-day on line* on Indian Railways has gone up from 71 in 1948-49 to 85 during 1954-55 i.e., an increase of 19.7%. The percentage of engines under repair to the total on the line has shown an improvement of 20% in 1955-56 over the 1948-49 figures. The average tractive power of some locos has gone up from 227.928 lbs. in 1949-50 to 29143 lbs. in 1954-55. Similarly the average load of goods trains for the same periods have gone up from 465 to 500 tons.

Index of *Train Miles per running track mile per day* improved from 15.4 in 1948-49 to 18.7 in 1955-56, i.e., an increase of 21.4%.

The Railways' Second Five Year Plan makes specific provision for a 10% additional increase in operating efficiency.

Under the impact of large scale industrial development, the leads of all traffic go up considerably, involving larger demands on the transport system. Efforts will, therefore, have be made and absorb these demands as much as possible by even greater operational efficiency.

* * *

Cinema on Rails

The Cinema on Railways is a specially built dual purpose integral coach fitted with a screen and projection equipment for the exhibition of 16 mm. films. When films are not being shown, the coach will be used as a Buffet car where tea, coffee and snacks will be sold at moderate prices.

A nominal admission fee of Re. 0-2-0 per passenger will be charged for the Cinema show.

The Car will operate only between Jhajha and Kanpur, a distance of about 400 miles and there will be four shows on the run, each way.

* * *

Cost of Stopping Trains

The Railway Board have evolved a technical formula for calculating the cost of stopping trains, taking into account the different technical features such as the load of the train, the quantity of coal required for decleration, etc.

Note: On page 13 of the Railway Accountant for April 55 the Cost of Train Stops was dealt with in connection with the financial justification for Opening of new Stations. This position was further elaborated at Pages 150 to 152 of the Railway Accountant, August 1955. Obviously the subject has attracted the attention of the Railway Board with the result, that the order referred to above has been issued.

Mg. Editor.

* * *

Institute of Cost Accountants

The Ministry of Company Law Administration, Government of India, informed the Federation of Indian Chambers of Commerce and Industry that the Government have accorded administrative recognition to the Institute of Cost and Works Accountants, Calcutta, which has been in existence since 1954, in view of the growing importance of the cost Accountancy to the efficient and economic management of Companies in the context of Planning.

Although there is no statutory obligation on the part of the Companies to employ Cost Accountants, the Companies may so appoint in view of the important role which the Cost Accountant plays in all industrially advanced countries.

The Council of the Institute has amended its articles in such a manner as to promote closer liaison between it and the Trade and Industry than had hitherto existed and the Central Government has been authorised to nominate suitable persons on the governing body of the Institute.

* * *

World Bank's Loan to Tata Iron & Steel Co.

Mr. J. R. D. Tata, Chairman, The Tata Iron and Steel Co. Ltd., has announced that a seventyfive million dollar World Bank Loan (about Rs. 36 crores), accorded to the Company, became operative from the 20th November 1956, after completion of legal formalities and the inspection of the Company's documents by the World Bank Officials.

The Company had steel expansion programme to raise its annual output to two million tons by middle of 1958. The loan negotiations were completed last year and the amount of the loan is the largest so far granted by the Bank to an Asian Country and also to an Industrial unit anywhere. The loan would be available in foreign currencies to help divert the foreign exchange requirements of its Steel Expansion Programme.

* * *

Uniform National Calendar

The Government of India have recognised the Saka Era in addition to the Gregorian Calendar for certain official purposes. This new Calendar is called the "Uniform National Calendar" and starts with effect from March 22, 1957, corresponding to Chaitra 1, 1879, Saka Era. Wide publicity is being given to the new Indian Dates.

The Ministry of Home Affairs issued the following Press Note on the 23rd Oct. 1956, for the general information of the Public:

"A Committee was appointed in November 1952 to examine all the existing calendars which have been followed in the country at present and after a scientific study of the subject, submit proposals for an accurate and uniform calendar for the whole of India. The

Committee submitted its report in 1956. Its recommendations have been examined by the Government in consultation with the State Governments.

It has been decided that:

1. The Gregorian Calendar should continue to be used as hitherto for official and like purposes;

2. The Uniform National Calendar proposed by the Committee should be adopted with effect from March 22, 1957, corresponding to the first Chaitra, 1879, Saka Era, for certain official purposes, in conjunction with the Gregorian Calendar, as given below;

(a) The publication date of the Gazette of India should bear the new Indian date in addition to the Gregorian date.

(b) In the opening news broadcast in the various languages by the All India Radio, the new Indian date should be announced in addition to the Gregorian date.

(c) The Calendars issued by the Government should progressively give the Indian dates in addition to the Gregorian dates.

3. The uniform calendar would be recommended to the State Governments for progressive use together with the Gregorian calendar.

4. There would be no deviation from the prevailing custom in the observance of holidays on account of the various religious festivals, but the dates suggested by the Committee will be followed as far as possible.

* * *

F.A. & C.A.O's Conference at Delhi

Recently, the Railway Board had a full-fledged discussion with the Financial Advisers and Chief Accounts Officers of the Zonal Railways at Delhi at which several matters were discussed. We have not yet received any authorised version of the Minutes. We shall publish the same when received.

Books Review

"Hindi through English Medium"

By Mr. D. N. Capoor Deshdhan-Published by Messrs Kapoor Bros. S. S. Rd., Bikaner (India). 160 pages—Price Rs. 1/4 net.

This Book contains seventeen interesting lessons through which it proposes to teach Hindi through English medium to persons who know nothing of this language. It deals with the grammatical aspect in relevant places and is a graduated course. Exercises are given in relevant places for the student to test the extent of the knowledge he has gained; and incidentally, if and when this book is used as a Text Book in any Educational Institution, the questions at the end of the Lesson might be found useful by Examining bodies.

The script used for Hindi in this Book is Devanagari or Sanskrit and hence can be used anywhere in India. The method of teaching adopted is itself a novel one and obviously based upon maintaining a sustained interest in the Student, particularly when taking him through Grammar, which, to many a student, is a nightmare.

Hindi having been recognised as the National Language of India, it is absolutely necessary for everyone in any walk of life to use this language for reading, writing or speaking. In fact, it should assume that amount of popularity at least throughout India, which the English language enjoys at present throughout the world. I am sure that this book will be widely used by people of other countries of the world, as it will enable them to understand and speak to their Guides while they tour India.

—*Miss Ratna*

Railways in Parliament

LOK SABHA

Steps to increase M. G. Rail Line capacity

Sri O. V. Alagesan, Deputy Minister, Railways, in a written reply to a question in the Lok Sabha on the 20th Nov. 1956, gave a list of the various works in progress upto Oct. 1956 indicating the steps taken to increase the capacity of Railways on the M. G. Sections of Northern and Western Railways. These include improvements to goods facilities, additional loops, remodelling of yards, doubling of some sections, provision of crossing stations and new marshalling yards and conversion of stations into those of a higher category. He stated that 22 works had been completed on the Northern Railway and 29 on the Western Railway.

* * *

Railway Programme in the Second Five Year Plan

Mr. O. V. Alagesan, Dy. Minister for Railways, stated on the 15th November that the Railways proposed to spend 2.30 crores during the Plan Period on Railway Users Amenities on the Northern Railway; that a list of stations with details of work to be completed during 56-57 and 57-58 had been finalised; and that details were being drawn up for the remaining three years. He added that the emphasis on all the improvements was on Passenger Comforts especially on the lower class of passengers.

* * *

Mahboobnagar Railway Accident

The Dy. Minister Mr. Shah Nawaz Khan, stated on the 15th Nov. that the Government Inspector's Report was awaited in respect of the accident. In reply to a series of interpellations, Mr. Lal Bahadur Shastri, Rly. Minister, stated that he had advised the State police authorities to drop the prosecution against the President of the Railway Mazdoor Union of Hyderabad for having pulled the alarm chain of a train prior to the accident.

* * *

Madras-Tuticorin Express Accident

The Union Minister for Railways, Shri Lal Bahadur Shastri, made a statement on the 26th Nov. 1956, which is summarised below:

After giving details of the accident, he stated that the engine and seven coaches behind it capsized and fell into a breach which had been caused by erosion of the right approach bank behind the abutment; that the eighth bogie was derailed and the last four remained on the rails.

After giving details of rescue operations etc., he said that during the 28 years of existence of the Bridge there was no record of any important repairs having been needed on this Bridge or its approaches and that stone pitching had been provided round the abutment and the approch bank had also been pitched. He added that the entire Bridge Structure remains intact and safe except a portion of the Tiruchi end of the abutment which was damaged due to the accident.

Regarding adequacy of Inspections he stated "so far as safety measures against flooding etc., on the Southern Railway are concerned, where the monsoon is now on, the General Manager is reviewing the present arrangements and will ensure that irrespective of additional expenditure involved, every possible precaution is taken and that the number of stationary chowkidars to guard all vulnerable bridges and banks is increased and patrolling intensified by reducing patrol beats wherever necessary. The Inspectors and Engineers are also being instructed to make intensive checks of the work of the patrols especially during night time to see that they understand their duties fully and clearly and act accordingly.

"........ As regards the steps that are to be taken to stop such happenings, the Railway Board is initiating a survey of the bridges on the Indian Railways and of their catchment areas, and an examination of the history of floods that have passed through such bridges. It is also arranging for the examination of the adequacy of the procedure for the patrolling of track during monsoons and floods ... "

He then referred to the appointment of a Committee of three Engineers already set up to examine the Bridge on the ex. Nizam State Railway and stated that they had been asked to examine the design of the Bridges and the calculation of the waterway with special reference to the terrain or any changes that have taken place in the recent years necessitating provision of increased water-way; also the adequacy of protection of bridge banks and irrigation works affecting the safety of the line and the rules and regulations governing inspection of bridges and patrolling of track during monsoons and floods. He said that their Report was awaited and would be fully considered and implemented.

The Union Minister had, in a letter dated the 25th Nov. 1956 to the Prime Minister, tendered his resignation of the Office of the Railway Minister and had mentioned that he had to do it in view of two serious accidents that had followed in quick succession under almost similar circumstances.

The Prime Minister also announced that acceptance of the resignation would be recommended to the President.

* * *

Licensed Porters at New Delhi Station

Mr. O. V. Alagesan, Dy. Minister for Railways, stated in a written reply to a question in the Lok Sabha on the 3rd Dec., 1956 that there have been no specific complaints of Porters at New Delhi Railway Station charging exhorbitant porterage from passengers at New Delhi. He further stated that the charge per head load was only Re. 0-3-0 per trip and that the Station Master, New Delhi has strict instructions to watch that Porters are not overcharging the passenger and to take prompt steps against Porters who do indulge in overcharging.

* * *

Coach Furnishing Factory at Perambur

Sri O. V. Alagesan, Dy. Minister, in reply to a question stated that the Railway Board have decided to set up a Coach Furnishing Factory near Perambur at a cost of about Rs. 370 lakhs with a capacity to employ 250 people and to furnish 350 coaches per year.

Note: A reference was made to this proposal in an earlier issue of this Journal.

* * *

Committee of Engineers

In reply to a question, Sri Shah Nawaz Khan, Railway Deputy Minister, stated that a Committee had already been set up to make an examination of the condition of the bridges on the ex. Nizam State Railway with Sri. M. R. Venkataraman, Retired Chief Engineer, Western Railway, as Chairman, Sri P. R. Ahuja, Superintending Engineer (H&S) Central Water and Power Commission, Member and Sri A. V. D'Costa, Dy. Chief Engineer, Central Railway, Member and Secretary. The terms of reference to this Committee are as under :

(i) To examine whether the bridge structures including foundations and waterway, have been designed on sound and practical engineering principles and whether any strengthening of the bridge structure or increasing the waterway is called for in particular cases and, if so, to determine their nature and extent;

(ii) To examine whether the bridges and their approach embankments have been provided with adequate protection works, due regard being paid to such requirements on account of floods, railway-affecting tanks and other irrigation works; and whether the arrangements for their maintenance by the Railway are adequate;

(iii) To examine whether irrigation works, tanks and other works affecting the railways are being maintained by authorities concerned satisfactorily, if not, what measures are necessary so that the safety of the railway line is not endangered.

(iv) To examine whether the existing rules and the procedure laid down for the periodical inspection of bridges and formation and precautions laid down for safeguarding them during monsoon and floods are adequate and what additional rules and precautions are required to be taken.

* * *

RAJYA SABHA

Ariyalur Train Accident

On the 30th Nov. 1956, Mr. Lal Bahadur Shastri, Railway Minister, stated that it was wrong to state that his resignation had anything to do with the alleged inefficiency of the Railway Administration. He said, however, that he would abide by the decision of the Judicial Enquiry in regard to the functioning of the Railway Board.

Mr. Nair, Communist, stated that the Railway Board was "callous" to human beings and it had shown inefficiency in the matter of ensuring safety of travel. Mr. Nair stated that the Railway Board have failed to implement the vital recommendation of the Inspector of Railways that patrolling of vulnerable points on the track should be intensified during the monsoon season.

Mr. H. N. Kunzru felt that patrolling of the approaches and Bridge at Ariyalur by superior officers was not done as carefully as it should have been.

Mr. Kishenchand asked why the Railway Board had not made a thorough inspection of the Bridges in the eastern coast of the country immediately after the monsoons were over and stated that the accident was due to gross carelesness and gross negligence of the Officers and that immediate action must be taken against those responsible for it.

Mr. Govindan Nayar, Communist, Kerala, said that even after so many accidents in the recent past, the Railway Board had not realised its responsibility and the Minister was laying the blame on the opposition and the workers.

Mr. Lal Bahadur Shastri intervening in the debate said that criticism of the administration should be balanced and that remarks should not be made offhand without ascertaining facts. The reply to the debate by Mr. O. V. Alagesan had to be postponed till Monday for want of time.

* * *

Terminal Tax on Railway Passengers

The Bill for this purpose passed in the Lok Sabha on the 21st November came up for consideration in the Rajya Sabha on the 30th Nov.

Mr. Mahesh Sarang said that the imposition of such a levy would not encourage people to go to fairs and *Melas* and educate themselves. He pleaded for exempting 3rd class passengers from the levy and asked why free Pass holders were so exempted.

Mr. N. C. Sekhar, Communist, also argued on the same lines and said that if it was necessary for Government to strengthen resources of local bodies, it could take this money from the Privy Purses of the former Princes.

[Details in regard to this Bill have already been published in THE RAILWAY ACCOUNTANT at pages 220 to 221 of the issue for Oct. 1956.]

Students' Corner

Correlation of units of performance for control of expenditure

The Railway Board have been considering various measures for correct budgeting of expenditure and especially with reference to the relationship between the cost of Service and the output of Service. It is necessary in this connection that causes which directly affect expenditure should be separated from those which are only indirect or constant, irrespective of the extent of expenditure.

The Board have, accordingly, issued a lengthy Memorandum analysing the various factors that have to be taken into consideration for segregating controllable expenditure from the rest and evolving correlating units of performance for control of expenditure. But as units vary for each sub-detailed head, these details cannot be presented in a compact form in the Explanatory Memorandum. After having obtained detailed explanations for the variations for each sub-detailed head, these will again have to be grouped together into a limited number of sub-heads. With the merger of Dearness Allowance under appropriate sub-heads of Demand, recording wages, these sub-heads under Grant No. 6 for instance, will *pro forma* be as under, with certain assumed figures:

* * *

PROFORMA FOR GRANT No. 6.

Demand No. 6 — Operation — Staff (Figures in lakhs of rupees)

Detailed Head	Actuals 1952-53	Actuals 1953-54	Actuals 1954-55	Actuals 1955-56	
I. *Power:*					
(a) Running Staff	69·95	75·64	81·68	88·10	
(b) Other Expenses	34·85	36·57	40·55	44·77	(Non-controllable)
II. *Carriage & Wagon:*					
(a) Examiners, Cleaners etc.	17·95	18·85	19·66	19·25	
(b) Other Expenditure	4·97	5·40	6·26	6·98	
III. Steamers & Harbours	—	—	—	—	
IV. *Traffic:*					
(a) Train Staff	21·76	23·69	25·53	27·63	
(b) Station Staff	1,69,62	1,85,20	1,96,98	2,09,29	
(c) Other Expenses	6·52	7·81	9·70	10·89	
V. *Electric Traction:*					
(a) Running Staff	5·71	6·75	6·80	7·36	
(b) Other Expenses	6·29	7·45	7·75	7·70	
VI. *Signal & Telecom.:*					
(a) Telegraph Signallers, Wireless operators etc.	14·66	15·16	16·04	16·65	
(b) Other Expenses	6·52	7·14	7·68	8·04	

As the figures for correlating units were not readily available for the Revised Estimates and Budget Estimates of the various years, the trend of the expenditure for the four years, 1952–53 to 1955–56 has been reviewed and brought out in a statement* which may be taken as a *proforma* for exhibition in the Explanatory Memorandum. As the break up of Dearness Allowance under the various categories of staff under each of the main subheads was not readily available, this item has been excluded from the *proforma*. In future, however, Dearness Allowance will not figure as a separate sub-head and this item should be added to the Wages head and explained thereunder.

* Not printed.

(*To be Continued*)

THE RAILWAY ACCOUNTANT

DECEMBER 1956

SUPPLEMENT

Form of Budget Estimates (1957-58)

(*Continued from page 20 of Supplement to November 1956 Issue*)

Demand No. 8—Railways: Ordinary Working Expenses—Operation Other than Staff and Fuel.

1. The accounts heads in the abstracts shown under the detailed heads in the demand are those set out in the classification of Railway expenditure.

2 to 7—Same as those under Demand No. 4, *ante.*

8.—"Share of credits for freight charges on departmental traffic, both coal and stores adjustable in reduction of expenditure under demand No. 8—Ordinary Working Expenses—Operation other than Staff and Fuel, determined in the proportion of expenditure booked by each Railway under Demands 5, 6, 7 and 8 in the latest year for which accounts have been closed, should be provided for against the *deduct* head 'Share of Freight charges on Railway Stores including coal' *vide* Board's letter No. 55-B-4257 dated 10-7-1956.

ABSTRACT — (Referred to in Note 1 above)

I. *Stationery, Forms and Tickets.*

E-3204 Cost of Stationery and Printing charges.

E-3204 Wages of Staff.

E-3800-A Dearness Allowance & Dearness Pay

Total

II. *Handling, collection and delivery of goods and expenses at out-agencies.*

D-3200 Steamer Traffic Agencies.

E-3301 Loading and Unloading charges.

E-3302 Collection and Delivery Goods.

E-3401 Expenses at Out-Agencies.

E-3402 Commission to organisers of Pilgrims and Excursion Specials.

E-3800 A Dearness Allowance and Dearness Pay.

Total

III. *Compensation for goods lost or damaged.*

E-3700 Cash Payments Voted
Charged

B-3700 Adjustments from Suspense Miscellaneous Advances Voted
Charged

Total Voted
Charged

IV. *Electrical services other than Staff, current for traction purposes and stores.*

H-3210 Supply of energy for power and lighting.

H-3220 Other operating Labour and Stores.

H 3240 Deduct cost of energy supplied for works and purposes not chargeable to revenue.

Total

V. *Payments to Other Railways.*

B-3500, C-3300 B-3510, E-3600 and H-3500	(*a*) Conference hire and penalty charges on interchanged stock.
	(*b*) Payments to Pakistan Railways.
	(*c*) Other Payments.

Total

VI. *Stores and Clothing.*

B-3104, B-3814, D-3300 D-3400, E-3203, H-3152 and J-3300	Contingent charges and clothing.
B-3300, B-3400 B-3842, C-3102 C-3212, C-3223 D-3700, D-3800 E-3201, E-3202 E-3903 & H-3160	Water, Oil, Tallow and other Stores and Fuel for rail cars.
B-3700, D-3900 A E-3800 A H-3400 and J-3200	Dearness Allowance and Dearness Pay.

Total

VII. *Other Expenses.*

B-3601, B-3843 C-3601, D-3920 E-3801, H-3171 & H-3231	Carriage of Revenue Stores.
B-3602, B-3603, B-3604 C-3602, C-3603, C-3604 D-3930, D-3940, D-3950 E-3802, E-3803, E-3804 E-3805, H-3172, H-3173 H-3174, H-3232, H-3233 and H-3234	Loss of Cash and Stores.
C-3213, C-3224, D-3500 D-3910, D-3904, D-3905 and E-3806	Other miscellaneous expenses.

Total

Grand Total

Voted

Charged

Share of Credits or Recoveries

(i) Share of Freight charges on Railway Stores including coal

(ii) Other Credits.

Net

Voted

Charged

Demand No. 9—Railways : Ordinary Working Expenses—Miscellaneous Expenses.

1. The account heads in the abstract shown in the statement below as corresponding to the detailed heads in the demand are those set out in the classification of Railway Expenditure.

Detailed Heads of the Demand.	Accounts Heads in the Abstract.
I. Contribution to Provident Fund	G-1300
II. Gratuities & Special contribution to Provident Fund.	G-1400
III. Contributions & Grants etc.	G-1932, 1934 and 3305.
IV. Compensation.	G-1500.
V. Subsidy on Grainshops.	G-1963.
VI. Catering Department.	G-3200.
VII. Other expenses.	G-1100, 1200, 1800, 1911, 1912, 1920, 1941, 1950, 1961, 1962, 1965, 1970(i), 1981, 1990, 3100, 3301 to 3304 & 3306.
VIII. Dearness Allowance.	G-1901-A & 1902-A, G-3501 & G-3502.
IX. Suspense. (i) Miscellaneous Advances. (ii) Demands Payable.	

2 to 7.—Same as Note Nos. 2 to 7 under Demand No. 4 *ante*.

DETAILED HEADS OF DEMAND.—(Vide Note 1 Above)

I. *Contribution to Provident Fund.*
II. *Gratuities and Special Contribution to Provident Fund.*
III. *Contributions and Grants.*
IV. *Compensation.*
Voted
Charged
V. *Subsidy on Grainshops.*
VI. *Catering Department.*
VII. *Other Expenses.*
VIII. *Dearness Allowance.*

Total
Voted
Charged

IX. *Suspense.*
(i) Miscellaneous Advances.
(ii) Demands Payable.

Grand Total
Voted
Charged

Credits or Recoveries.
(i) Credits under Suspense.
(ii) Other Credits.

Net
Voted
Charged

Annexure to Demand No. 9 — Ordinary Working Expenses — Miscellaneous.

————— Railway.

(Figures in thousands of Rupees)

RAILWAY CATERING DEPARTMENT

(Profit and Loss Account)

Debit	Actuals 1955-56	Budget Estimates 1956-57	Revised Estimates 1956-57	Budget Estimates 1957-58	Credit	Actuals 1955-56	Budget Estimates 1956-57	Revised Estimates 1956-57	Budget Estimates 58-1957
1. To opening stock.					1. By sales				
2. To purchases during the year.					2. By closing stock				
3. To salaries (including leave salary), wages of staff and other allowances etc.					3. By net loss				
4. To contribution to Provident Fund etc.									
5. To printing stationery, and other contingencies.									
6. To net Gain.									
Total :					Total :				

ANNEXURE TO DEMAND No.......... Railways

..........Railway

Statement showing the details of Freight charges on departmental stores and coal included under various Demands in the Revised Estimate 1956-57, Budget Estimate 1957-58 and credit provision in respect of which has been shown under "Credits or Recoveries" under Demand No.

(Figures in thousands of rupees)

	Debits received from							Total debits in the various Demands.
1	2	3	4	5	6	7	8	9
Demand No. 4								
Demand No. 5								
Demand No. 7								
Demand No. 8								
Demand No. 9								
Works Demands (13, 14, 15, 16, 17 and 18)								
Total								
Total credits included under								
Demand No. 5								
Demand No. 6								
Demand No. 7								
Demand No. 8								
Total								

Note.—Col. 2 indicates the freight on departmental stores and coal carried by the railway on its own account.

Cols. 3-8 indicate the freight on home railway departmental stores and coal carried by other railways.

Credits for freight charges on departmental traffic, both coal and stores adjustable in reduction of expenditure under Demands 5, 6, 7 and 8 determined in the proportion of expenditure booked by each railway under the respective demands in the latest year for which accounts have been closed should be provided for against the deduct head "share of freight charges on railway stores including coal" vide Board's letter No. 56-B-4257 dated 10-7-56.

Demand No. 10—Railways. Ordinary Working Expenses—Labour Welfare.

1. The account heads in the abstracts shown under the detailed heads in the demand are those set out in the classification of Railway Expenditure.

2 to 4. Same as in Note Nos. 2 to 4 under Demand No. 4. *ante.*

5. Full explanation of special features and any exceptional and abnormal adjustments (with amounts involved) included in each period of the previous and current year as also in the next year should be given in the explanatory note accompanying the estimate.

6 & 7. Same as in Note Nos. 6 & 7 under Demand No. 4, *ante.*

ABSTRACT referred to in Note 1 above.

I. *Medical Department.*

F-1500 – Medical Stores.
F-1500 – Wages of Medical Staff.
F-1500 – Dearness Allowance and Dearness Pay.

Total

II. *Health and Welfare Services.*

E-1700 : Cost of Stores.
G-1700 : Wages of Health & Welfare Staff.
G-1700A Health & Welfare Organisation.
G-1900A Dearness Allowance and Dearness Pay of Health & Welfare Staff.
G-1900A Dearness Allowance and Dearness Pay of Health & Welfare Organisation.

Total

III. *Education.*

G-1600 : Education Grants.
G-1600A Cost of Staff Training.
G-1900A Dearness Allowance and Dearness pay.

Total

IV. *Canteens and other staff amenities.*

G-1931 : Contribution to Staff Benefit Fund.
G-1933 : Other contribution and grants.
G-1935 : Subsidy to Co operative Stores.
G-1964 : Expenditure on Canteens.
G-1901A } 1902A } Dearness Allowance and Dearness Pay.

Total
Grand Total
Credits or recoveries

Net

Annexure to Demand No. 10 — Railways

.. .. Railway

Total Number of Staff

DESCRIPTION	ACTUALS				ESTIMATES			REMARKS
	On 31st Oct.		On 31st March		Budget 1956-57	Revised 1956-57	Budget 1957-58	
	1955	'56	1956	'57				
1	2	3	4	5	6	7	8	9
1. Medical Department.								
2. Health and Welfare Services								
3. Education								
4. Canteen & Other Staff Amenities								
TOTAL								

Note:—Explanations for substantial variations in number in regard to (i) Revised Estimates for current year (column 7) and Actuals for the previous year (columns. 2 & 4); (ii) Budget and Revised Estimates for the current year (columns 6 & 7); and (iii) Budget Estimates for 1957-58 (column 8) and Revised Estimates 1956-57 (column 7) should be given.

ANNEXURE II TO DEMAND No. 9 :

Statement showing the results of the working of Railway Catering Department

(In thousands of rupees)

	Actuals 1955-56	Budget Estimate 1956-57	Revised Estimate 1956-57	Budget Estimate 1957-58	Remarks
I. Total sales of food stuff					
II. Cost of Stores					
III. Expenditure on Staff including Dearness allowance etc.					
(a) Direct					
(b) Proportionate Supervision					
IV. Other Miscellaneous Expenditure					
(a) Direct					
(b) Proforma					
Total Expenditure					
Loss or Gain (Total sales minus Total Expenditure)					

Item I :—will record the receipts of the Railway Catering Department credited to Sundry Other Earnings (Z. 300)

Item II :—will represent the cost of stores issued for consumption in the various Departmental Catering Establishments.

Item III (a) will record expenditure on Pay, Leave Salary, House Rent, Compensatory, Travelling and Dearness Allowance etc. of the Staff employed by the Railway directly for the Departmental Catering Establishment. It will include cost of Catering Inspectors and full time officers, if any, for Departmental Catering.

(b) will record share of expenditure of any part time posts for supervision, inspection etc. and of Accounts staff and other Administrative Office Staff for work relating to Departmental Catering.

Item IV (a) will record expenditure on Contribution to Provident Fund, Special Contribution to Provident Fund and Gratuity, Printing, Electricity and Water Charges and other Miscellaneous expenses.

(b) will record interest and depreciation on the assets used by the Catering Department, e.g., buildings, block stock, etc.

IMPORTANT

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* It is Re. 1-6-0 for September '56 issue.

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SOUTHERN RAILWAY

CONCESSION RETURN TICKETS

DURING

CHRISTMAS HOLIDAYS

CONCESSION RETURN TICKETS will be issued during the ensuing Christmas holidays for I, II and III Classes. These Return tickets will be issued both in Local and Through booking on this Railway with other Indian Railways between stations 150 Miles and over apart.

In the case of stations situated short of the specified distance, when two Single Journey Fares are more than the Return Fare for 150 miles, Return Tickets will be issued charging the fare as for 150 miles.

***Basis of Fare*:** $1\frac{3}{4}$ single journey fares (Mail/Express or combined Mail/Express-cum-ordinary or Ordinary fares being chargeable as the passenger elects to travel)

HALF fares for children over 3 and under 12 years of age.

***Period of Issue*:**

For Christmas holidays — From 15—12—'56 to 5—1—'57

***Period of availability*:** Available for completion of Return Journey within 15 DAYS from and including the date of issue or the date of availability for commencement of the outward journey, in the case of tickets issued in advance.

***Break of Journey*:** No break of journey will be permitted on the return journey, but break of journey will be *allowed* on the *Outward* Journey as per normal rules for holders of single journey tickets.

***Return Journey*:** Passengers must present the return halves of their return tickets at the booking office at the station of commencement of their return Journey and have their tickets dated indicating the date of commencement of the return journey. Passengers holding return halves without being so dated will be treated as having travelled without tickets.

Advance Booking and Reservation on these return tickets is permissible in the same way as for ordinary single Journey Tickets.

For further particulars, enquire at stations.

MADRAS,
19—9—1956.

CHIEF COMMERCIAL SUPERINTENDENT

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