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EASTERN RY MAGAZINE	Nov. '56	S. RY ACCOUNTS SOCIETY BULLETIN	—
NORTHERN RAILWAY MAGAZINE	—	AUSTRALIAN ACCOUNTANT	Nov. '56
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Vol. III JANUARY 1957 No. 10

THOUGHTS FOR 1957

We wish to convey to all our Readers, Customers
AND
Well wishers a very Happy and Prosperous New Year

THIS greeting reminds us of several aspects upon which some thought has to be bestowed. The year that has just ended had some anxious periods in various walks of life, both individual and international. The Railways had their own misgivings about the middle of last year when the World Bank Authorities had almost refused to grant certain financial facilities for the due fulfilment by the Indian Railways of the items chalked out for execution in the Second Five Year Plan. It is a very gratifying event to find that the Delegation sent by the Government of India to the United States to discuss personally the various view-points returned with flying colours. The Officers who represented the Indian Railways are brought before your eyes through the accompanying photographs.

There is no doubt that the Plan of the Railways has been very ambitious since what, under normal conditions might have taken nearly twice or even thrice the five years has been sought to be compressed into a very short space. All-round achievement is aimed at. Equipment of variegated nature is expected to be manufactured within the Country, for which purpose heavy machinery and plants are intended to be imported. Heavy replacements of rolling stock are also being undertaken along with fresh additions to cope up with the prospective development of Industries in India. The warning that was given by an American Economist some months ago, published in our Journal, has been reported to have also been considered in the furtherance of the execution of the plans. Heavy capital is being invested and there does not seem to be much time for any administrator to think calmly in a concerted manner over the possible results of the various features undertaken. The underlying idea obviously has been to present to the World a New India which is transformed completely within a very short period in an incredible manner, under a Democratic Government.

From the Railway Finance point of view, we have to see that the finances required for the development projects launched by the Railways have to be made either by or through Central Revenues of the Union Government and interest has to be borne on such capital investment. The wherewithal for such payment has to come from the Net Revenues of the Railway and this again depends upon the increased transport receipts and the reduction of working expenditure. With the huge development involved and the many-sided activities spread over vast areas, the organisation has to augment itself at all levels considerably and it needs no elaboration when it is seen that the Railway Board has been strengthened by five

Additional Members to handle the increased activities of the Indian Railways. In fact, it looks as if the work has been almost doubled. The results would not immediately justify the investment in any sense of the term. It may take a long period, and till then heavy liabilities are involved. As several Experts have suggested from time to time, these difficulties can be overcome by easing the tension and spreading development over a longer period and thus giving room for a calm consideration of the *pros and cons* and to reduce the liabilities to a reasonable extent. Surely, there must be alternative methods of reducing capital outlay; for instance, suggestions have been made in the case of doubling of long sections of Railway Track through other means like doubling within limited portions; adjustment of time tables or accelerating trains and so on, might give almost the same results, without involving such heavy capital expenditure as contemplated. Similarly again, having non-stop through trains and short-distance slow trains might also help in this direction to a very great extent.

These are only some stray thoughts; but if experts put their heads together, their deliberations may yield very fruitful results and greater economies.

INDIAN RAILWAY DELEGATION TO U. S. A.

Shri P. C. BHATTACHARYYA,
Secretary, Ministry of Finance (Expenditure) — Formerly Financial Commissioner, Indian Railways — Leader of the Delegation.

Sri K. B. MATHUR,
Member, Transportation, Railway Board.

Sri P. SAHAI,
Joint Director, Mechanical (Planning), Railway Board.

Sri JAGJIT SINGH,
Joint Director, Efficiency Bureau, Railway Board (for Statistics).

Sri Y. T. SHAH,
Joint Director, Finance, Railway Board.

Sri P. N. MURTI,
Electrical Adviser, Railway Board.

Development of Stores Organisation on the Railways

BY M. K. KAUL

(*Continued from page 270 of Dec '56 issue*)

GOVERNMENT POLICY FOR ROLLING STOCK AND COMPONENTS MANUFACTURE

With the exception of Tata Engineering and Locomotive Company, the manufacture of locomotives and coaching stocks remains the responsibility of the public sector.

In regard to wagons and rolling stock components including signalling, it is the policy of the Government to foster and assist the private sector in establishing capacity to meet the requirements of Indian Railways. The Railway Equipment Committee formed under the Chairmanship of Shri G. B. Kotak for this purpose is investigating available capacity for the manufacture of wagons, coaching stock underframes, locomotives, carriage and wagon components as well as signalling items. When they are able to locate this capacity or recommend the establishment of new industries capable of manufacturing these items, appropriate development action will be taken by the Railway Board so that, in the course of a few years, these industries and the private sector are able to meet the requirements of the Indian Railways. Towards attaining this self-sufficiency and on the recommendation of the Railway Equipment Committee, Show Rooms depicting items of railways for locomotive components and carriage and wagon components, signalling and other items, have been opened at four centres to display the type of equipment required. Drawings for such components are also being made available to interested parties; and technical advice is available to enable industrialists to formulate firm plans for undertaking manufacture of these items.

The maintenance of Stores Catalogues and parts list of Railway Stores is very necessary, as otherwise it will be impossible to know what items are being kept in stock as far as the Stores Department is concerned and also for the indentors as to what is available with the Stores Depots for the purpose of preparation of their demands. Each Railway Stores department has its own catalogue and parts list but in post-war periods when standardization of items has become an essential factor, it is very necessary to have one Stores catalogue and parts list for all Railways. The most important effect of this standard catalogue and parts list will be that each Railway will know what items are being kept by the other Railways so that if assistance is required by one Railway from another, it will be possible for the Railway requiring such assistance to know exactly what is the position on other Railways. Steps have already been taken by the Railway Board to prepare a Stores Catalogue applicable to all Indian Railway Stores.

While it is the responsibility of the Headquarters organisation of the Stores Department of Railways to procure stores in time through various sources, it is the responsibility of the Stores Depots to maintain stocks of standard stock items properly and also issue the stores to the various Indenting Departments as and when required. Generally, the Stores Department of each zonal Railway handles roughly 40,000 items which are known as stock items varying from brooms, baskets and waste cotton to components of locomotives, carriages and wagons. For this purpose, each Zonal Railway has several stocking Depots at suitable points and normally each Depot is in charge of a District Controller of Stores with other Assistant Controllers of Stores to assist him. The number of Officers and staff vary according to the size of the Depot. The following figures will indicate the increase in the stores balances by the Indian Government Railways which has thrown greater responsibilities on the Stores Depots of Railways both from the point of view of storage as well as distribution:—

1939–40	...	11.24 crores
1941–42	...	12.90 „
1944–45	...	23.88 „
1947–48	...	28.40 „
1953–54	...	52.36 „
1954–55	...	54.95 „

Most of the Stores Depots were provided long prior to the last War; and their development to meet the present-day load has not been in the same proportion as that of the stores balances. The result is that the depot Officers are constantly required to adopt scientific and modern methods in the matter of storage of materials. Considerable changes have taken place and advances have been made in the Western countries and the U.S.A., in improving methods of storage as well as handling of stores. While the Stores Depots of Indian Railways cannot be compared with the Stores Depots on Railways of Western countries and the U.S.A., as far as possible, scientific methods are being constantly adopted by the Stores Depots in these directions within the resources available in the country.

The distribution of stores by the Railway Stores Depot to the various indentors on the Railway is mainly done through the following means:—

(a) Stores van service.
(b) Stores train service.

In a majority of the Railways, each Stores Depot has an adequate number of stores delivery vans with suitable equipment and staff. Generally, once a month these stores delivery vans, along with auxiliary wagons, carry materials from Stores Depots to the Divisional or District Headquarters of the Railway. The deliveries of material are effected by the Stores Van Clerks to the Store Keepers of the Division or the District. These Stores Vans and auxiliary wagons are moved by the fastest goods trains and care is taken to see that no time is unnecessarily wasted in transit. In the case of certain articles like staff garments, etc., deliveries by the Stores vans are made from station to station directly to the staff.

On some Railways, instead of running a number of stores vans service, train loads of materials are moved from Stores Depots to the Division or District. Each train generally contains not less than 60 wagons and often enough it has been found that some trains contain as many as eighty to ninety wagons. They are known as Stores Delivery trains containing railway stores only. Stores Delivery Clerks who move along with the trains are in charge of Stores and deliver the materials to the indentors on the line. Normally two, and sometimes three trains go out from a Stores Depot in a month. Apart from the above two recognized systems of delivery of stores from Depots to the indentors, materials are also despatched through special messengers and through traffic booking in cases of emergencies.

INSPECTION

One of the major responsibilities of Stores Depots is to correctly inspect new receipts when received from firms. Each Stores Depot has adequate number of trained staff for this purpose and the number of such staff varies according to the size of the Depot. Generally, an Assistant Officer is utilised for the purpose of Inspection, but the final authority is the District Controller of Stores who is in charge of the Depot. Very great care is taken to check the new receipts along with the specifications and other stipulations on the purchase orders and it is only when the Inspecting Officer is satisfied regarding the correctness of materials, the supplies are accepted and final receipts are granted to the firms. It is on the strength of these final receipts that firms submit their bills to the Financial Adviser and Chief Accounts Officer of the Railway and payments are arranged accordingly.

SCRAP

The Controllers of Stores on Railways have not only to deal with new materials but also with the disposal of scrap which is released by the departments and the workshops; and there is a regular flow into the Stores scrap yards of thousands of tons of such material. Scrap may be broadly classified under 'ferrous' and 'non-ferrous'. As far as possible, non-ferrous scrap is utilized by the Railways by getting it reclaimed into ingots conforming to certain specifications to enable this scrap to be re-used by the Railways for their day-to-day requirements. A portion of the ferrous scrap is reclaimed by the small workshops attached to the scrap yards or under the advice of the Chief Mechanical Engineers for re-use on Railways. Due to the shortage of steel in the country, a system for better control was provided by the Government by issuing the Iron and Steel Scrap Control Order of 1943. The Railways are now sending returns to the Iron and Steel Controller of certain categories of scrap every month, and the Iron and Steel Controller in turn makes allotments at the controlled rates to different rolling mills, melting furnaces and other firms in the country. There is yet another category of scrap which is free of this control and the Controller of Stores of a Railway is expected to dispose this off to the best advantage by public auction, tenders or private sales.

CENTRAL PURCHASE ORGANISATION

As a result of the Couchman Committee's report, the year 1922 marked a stage in the development of the stores procurement for the Government Departments. A Central Stroes Purchase Organisation, known as the India Stores Department was set up and was charged with the responsibility of procuring all stores required by the Provincial Governments and Branches of the Central Government, including the Government-managed Railways. The Government gradually went a step further by creating a Branch of this Department in London, whose function was to receive and scrutinize indents, vet specifications, invite tenders, and make procurement arrangements from the firms in Britain or, if necessary, from other countries. For technical matters, this organisation in its early stages had to largely depend upon the services of the Consulting Engineers. An Inspection Wing was also set up in India and the United Kingdom.

In the period prior to the Second World War, the work of this Department in India related mostly to stores as were procurable in the country. The bulk of the purchases in India was restricted to imported and indigenous articles available in the country, whilst most of the machinery tools were imported by the State managed Railways through the agency of the I. S. D. London from Britain and by Company-managed Railways through their Home Boards and Consulting Engineers in London.

With the Second World War gradually working on the borders of India, an emergent state of affairs forced the hands of the Government to take very drastic action to deal with the problem of stores. Supplies from original sources, such as Britain, dwindled down to almost Nil, as the United Kingdom had to step up its production to meet its own war requirements. Therefore, a new Directorate General of Munitions Production was set up in Calcutta which was responsible for the procurement of all technical and engineering stores. Simultaneously, a Director General of Supplies was set up in Delhi with the responsibility of procuring most of the miscellaneous stores available in the country, or to be imported from such foreign countries who were in a position to meet the requirements. The Government was fully aware of the vital part the Railway had to play in winning the war and to provide the greatest efficiency in the procurement and planning of railway stores. The technical officers of the Directorate General of Munitions Production, with the co-operation of the leading businessmen in India succeeded in encouraging and guiding many firms, who, with the technical assistance of the experts and tools and machines placed at their disposal under a scheme to procure them from America, created a capacity which gradually developed to meet a fair proportion of the demands of the Government. The two branches did very useful work to tide over the extraordinary conditions created by the War and to help the Railways to run and provide the required services for the defence of the country.

With the termination of hostilities, it was not considered necessary to allow the expensive pattern of the re-modelled India Stores Department to function any longer, and once again the two Branches merged into one and were re-styled as the Directorate General of Industries and Supplies at New Delhi. The Government, however, created Directorates in all important commercial cities of India. Side by side on the Indian Railways, considerable changes were made to strengthen the Railways Stores Organisations, as it was felt that they were not only Store keepers and Agents of the Department to procure materials for them but it was the primary responsibility of the Stores Department to see that the Railway Working did not suffer on account of non-supply of Stores. Greater powers were given to the Controller of Stores and as a result of close liaison by holding meetings with the Director General of Munitions Production in the earlier stages and later on with the Director General of Industries and supplies, the supply position of stores on all Railways was maintained.

(To be Continued)

Exchange of Ideas Among Railway Officers

(By Courtesy of "The Indian Express")

For want of inside or expert knowledge, some of the suggestions made by the Estimates Committee tend to be amateurish and they do not acquire greater value by reason of their being endorsed by a Government Department.

One such is what has been recently announced in the newspaper viz: that study tours of officers of one Railway should be organised on the other Railways so that they may observe and imbibe fresh ideas and also impart their own experiences to officers of the Railways they are visiting. There is no doubt that by such a tour extending perhaps over a few weeks an officer of experience and initiative can himself improve but it is too much to expect that the results of his tour-study will be accepted by his colleagues at their face value or are adopted by them. It is moreover absurd to expect that the officers of the Railway which he tour-studied will welcome any of his suggestions.

Here is an expense-less and more effective means of improvement which, I am not sure, has been tried adequately. The first of the railway zones was organised over five years ago and the Railway Department has had experience of six and seven zones for several years. To take a concrete case, the Southern Railway is the integration of three systems of Railways viz: the South Indian, Mysore State and the M. S. M. Railways. Several of the officers have in the first instance been trained in one of the systems; subsequently there have been transfers from one system to another within the zone. Have heads of departments called for reactions of these officers to their new environments, sifted them and adopted the valuable ones into the working of the entire zone? If after trying the ideas in actual practice for some time, those worth while are sent to the Railway Board for consideration and adoption by the other zones, what a wealth of improvement could be effected! Has this been done in any measure?

It is well-known that the practice of any department is crystallised in the forms which it uses. Consequently, another method of achieving a measure of improvements is for a small body of senior officers of a department to come together, examine all the forms in use, integrate and standardise them for use by all the zones.

But will such expense-less and non-spectacular devices command attention these days, when expense is no consideration and the Finance Minister vaunts his determination to usher new methods of taxation as often within a year as he may consider it necessary?

K. V. IYER.
(Retd. C.A.A. ex-M. S. M. Ry).

Human Relations in Industry

A plea that all railwaymen should exercise a high order of self-discipline was entered by Mr. J. W. Watkins, Member, British Transport Commission, in his Presidential address to the Railway Students' Association at the London School of Economics & Political Science last Wednesday. "Comprehensive as our industrial relations may be," he said, "it is the individual man or woman who really matters in the efficient running of the railways." With the imposition of self-discipline, he thinks, action under the disciplinary procedure would rarely be necessary. He stressed the desirability of every man having that sense of discipline which would make him feel that he had great moral responsibility to give absolutely of his best without constant supervision, and to feel that pride in his work which is essential in the railway world today if the railways are to survive the present revolution in transport.

Much can be done, he believes, to reach this position, and disciplinary action can be avoided by extra care in the issue of instructions and the giving of decisions. The average man, Mr. Watkins considers, appreciates firmness and a high standard of discipline and has little time for a supervisor—whatever his position—who is lacking in decision. He advises supervisors to put themselves in the man's position, a salutary procedure which may result in a matter being approached in quite a different way.

Mr. Watkins is particularly well qualified to appreciate the points of view of both management and men, having, as he himself put it, "come up through... the hard way," and this sympathy with both sides is shown in the outline of railway staff relations, machinery of negotiation, joint consultation, and welfare which forms the main part of his address. In dealing with staff training schemes, he emphasises that it is not enough for staff who wish to win promotion to rely only on the training provided by the Commission. The majority of keen men realise the need to train themselves and Mr. Watkins commends to them the evening classes and other facilities provided by the municipal authorities. Although Mr. Watkins did not go so far, it is to be hoped that the day will come when a professional qualification, such as those offered by the Institute of Transport, will be expected as a matter of course in applicants for higher posts.

The importance of introducing the best possible relationship between management and work people in industry he believes, is undeniable. The achievement of such a relationship is perhaps more difficult in the railway industry, with its widespread staff at different levels working in departments having only indirect connections and possibly never meeting one another. Nevertheless, Mr. Watkins concludes, rightly, that this difficulty should not be allowed to preclude the attempt, and, in fact, the record of human relationships on the railways of this country is very good indeed. He thinks that a man should be able to feel that there is someone who is taking a real personal interest in his well-being, giving him the opportunity to unburden his soul occasionally, encouraging him, and possibly helping him with his personal problems.

In conclusion, he voices his faith in British Railways and their vital importance to the country. "I am confident we shall win through," he declares, "but there must be absolute confidence between the management and the staff of our industry so that we all work together for the common good."

By Courtesy of the Railway Gazette, London.

Service Associations

Service Associations have become an integral part of the life of the vast body of public servants. There is generally one Association for each big department of Government. However, the non-Gazetted officers of all departments of a Government form themselves into a single Association, although many offices have their own separate service Associations also.

In England, the Service Associations have been effective factors in ameliorating the service conditions of the employees. After the Second World War 'Whitleyism' has taken deep roots in that country, so that there is not only a National Whitley Council, but a Whitley Council for each department under the chairmanship of the head of the office. Staff Associations are effectively represented on such Councils, both National and Departmental. The objects of the Departmental Councils are described as

"(1) to secure the greatest measure of co-operation between the Administration in its capacity as employer and the general body of the staff, with a view to increased efficiency, combined with the well being of those employed;

(2) to provide machinery for dealing with grievances; and

(3) generally to bring together experience and different points of view respecting conditions of service "(1*).

Promotion procedure, regrading of posts and other similar subjects are frequently discussed in these councils. Subjects affecting the service as a whole are referred to the National Whitley Council whose membership is equally divided between the staff representatives and employers' representatives, viz., the Treasury. The staff side of the Council is consulted on anything which affects the staff even remotely and most of the circulars issued by the Treasury to Gov-

(1*) The Civil Service in Britain—By G. A. Campbell.

rnment departments have been shown n draft to the Staff side and discussed vith them before issue.

When agreement is not reached on ıny subject in the Councils, the Staff ıave the right to present their claims ɪefore the Civil Service Arbitration Tribunal which consists of one member ıcceptable to the Staff, another acceptable to the employers—virtually, the Treasury—and a Chairman appointed by the Minister of Labour as independent member. It is stated that few cases for increase of salary are submitted to the Tribunal without some measure of success.

We have yet to establish in our country Councils and Tribunal working on the lines mentioned above. They are likely to provide a satisfactory solution for the many unsatisfactory service conditions which are a curse of the low paid but extremely useful segment of the public services in India. For example, the conflict which has recently arisen in Madras between the non-gazetted officers and Government could have been largely obviated had such Councils and Tribunal been functioning here.

There are a few other factors also which require attention if the Service Associations should play a really effective part in bettering the conditions of the employees, especially those in the lower categories. The Associations pay far too much attention to Salaries and Allowances to the exclusion of other equally important Service conditions for the neglect of which the Government will have far less plausible excuses. Inadequate or insanitary accommodation in offices, absence of proper arrangements for convenient bath rooms and for supply of pure drinking water, non-provision of facilities for rest, recreation and refreshment, inadequate provision for grant of leave and improper utilisation of the leave reserve necesitating refusal of leave urgently required by the employees, absence of proper training for new recruits and last, but not the least, imposition of heavy 'work loads' on the employees resulting in long hours of work and complete denial of rest and recreation to the hard worked employees and their break down in health in the long run. Every one of these matters requires close attention and study by small committees of the Service Associations and concrete submissions made to Government and pressed hard on them until they are conceded.

V. K. SUBRAMANYAM,
Indian Audit & Accounts Service (Retired)

Metric System of Weights and Measures

The following extract from an A. I. R. Broadcast of Sri Pithambar Pant of the Planning Commission, some months ago, will be found to be of great interest and educative value.

* * *

What is the Metric System? The metric system was devised to end the confusion of varying weights and measures by arriving at a minimum number of units and placing all these units on decimal system. The basic unit of measurement is the metre, and represents the distance between two engraved lines on a bar of platinum iridium alloy which is preserved as the standard Metre stick in the archive of the International Metric Commission at Sevres, France. With this fundamental unit, metre, as the base, by simply multiplying by ten successively or by a process of decimal subdivision, has been built up a system of measures of length which has proved adequate for the needs of science, commerce and industry. For the multiples of its principal units, the metric system employs the prefixes deca (ten times), hecto (hundred times) and kilo (thousand times); for its submultiples, the prefixes deci (one tenth), centi (one hundredth) and milli (one thousandth). With these six prefixes, used along with the three primary units 'metre', 'gram', and 'litre', it is possible to construct all the metric units in common use. An important feature of the system is the relationship between its primary units. The mass of a volume of pure water, equal to a cube of one hundredth part of a metre, is a gram. As the gram is rather small, for most weighing, the kilogram is employed as a practical unit. The litre is simply the volume occupied by the mass of one kilogram of water.

BOON TO CHILDREN

An intelligent child can master the metric system in 3 or 4 lessons and any adult should be able to master the same in one hour. As the metric system is based on the decimal principle, the same as our numerals, calculations in this system are simplicity itself, often involving nothing more than multiplication and division of decimal numbers and adjustment of the decimal points to get the desired result. Great deal of school time wasted at present in teaching manipulations of fractions, of conversions etc., from one system to another will be saved, and can be utilised for more useful purposes. It is claimed that as much as 20% of a school boy's time can thus be saved.

SIMPLE UNITS

We may not be taking advantage of the metric system, but the units of the metric system, are not utter strangers to us. The metre which is 1/10th more than a yard, is already familiar to you through the metre gauge railway line the distance between the two rails being the metre, as the term metre gauge implies. All India Radio publishes the wave lengths of its broadcasting stations in metres and frequencies in kilocycles and everyone who has a radio set is familiar with these terms. Even as you listen to this talk, your dial points at 337 metres or 890 kilocycles. Electrical energy is sold in kilowatt hours and every month hundreds of bills for electric energy are paid on kilowatt hour basis. Centimetre and millimetre are wellknown terms; every school child is familiar with them; his foot rule for measurements in inches carries also markings for millimetres and centimetres. Kilometre is the new unit for larger distances and will replace the mile, very nearly 5 miles corresponding to 8 kilometres. In fact there is already a proposal to mark every fifth furlong as a kilometre and every furlong as 200 metres. The error involved will be very small

Area will be measured in terms of a unit square of one metre length and breadth; called a square metre or varg metre. 100 such units make a bigger unit called 'are' and 100 'ares make' a hectare which is nearly 2½ acres which is the measure commonly used for land.

The unit for weight is gram. Most of the modern medicines are sold and dispensed in grams and milligrams, and all these who have to use them—and who are so lucky as not to—have an acquaintance with these units. The Gram being just a little heavier than onetwelfth of a tola, corresponds closely with 'masha' of our present system and will be a very convenient unit for smaller weighings, such as precious stones, jewellery, medicines etc. The kilogram is only 7 parts in a hundred heavier than the standard 80 tola-seer and would serve very well in place of seer.

For liquid measures, litre will be the unit. A litre of milk will be a little more than a seer and the milkman will charge for 15 litres what he now charges for 16 seers. Gallon will no more be used and those new small cars which are claimed to run 45 miles per gallon of

petrol will be expected to do 10 miles per litre, or when we have replaced our miles by kilometres, 16 kilometres to a litre. This in essence, is the metric system. For the scientists, even now, this is the only system; for the statisticians and accountants it is a boon; especially when accompanied with decimal currency; for engineers and technologists the conveniences offered by it are many; for the school children and general public, it means a liberation from wearying and needless computations, thereby saving much time for other worthwhile pursuits. In India it serves further the interest of national solidarity which needs particular attention at the present juncture.

The Planning Commission in its Second Five Year Plan Report has stressed the fundamental importance of the reform for scientific and industrial development of the country and have urged that it should be put through with speed.

* * *

Productivity Tests and Reviews

In compliance with the recommendations of the Estimates Committee, the Railway Board have decided that productivity tests should be conducted in respect of *all* works costing over Rs. 20 lakhs, in future, while, in respect of the work sanctioned in the past, some works have been selected by the Board for the application of the productivity tests. Of course, these are only in respect of works which were sanctioned on the basis of financial justification. The actual tests would be on the basis of separate records maintained after the completion of the work, in respect of the several heads under which earnings and savings were originally anticipated and additional expenditure on the new facilities was to be incurred. The examination should be made three to five years after the date of completion of the Scheme, and the initial records should be maintained in the several offices as well as the Accounts Office, so that the back-check of the original financial justification may be facilitated. In fact, the back-check review should be made on a comparative basis, with figures under the different heads originally furnished in the financial justification at the time of sanction to the scheme, compared with actuals under the same heads, as realised after the completion of the scheme, and items not anticipated originally but which came up subsequently should also be included in the back-check review, with suitable explanations for the additional items.

In regard to works which were sanctioned, not on the basis of financial justification but on operational grounds, where, though not the required return (which is at present 5%) for charging the expenditure to Capital but some return was anticipated, a back-check or productivity review is also required to be carried out in the same way as for financially justified works. This will surely be a healthy check on the executive who should be able to assess the financial implications of schemes in the most reliable manner possible.

In regard to works within the powers of sanction of the Railway Administrations (i.e., upto Rs. 10 lakhs in each case), the G.M. should, in consultation with F. A. & C. A. O., select works under the different categories for application of the productivity test or review, as the case may be, at the time the works are sanctioned.

The above orders are no doubt a step towards more efficient financial control.

To some extent (i. e., application of productivity tests for financially justified works in selected cases), the procedure is already provided in the General Code, but an extension of this principle has now been made by making this compulsory for all works costing over Rs. 20 lakhs, and by requiring such a review to be made even in respect of works *not* financially justified to the extent necessary for being charged to Capital, but nevertheless producing some small return.

— (*Contributed*).

Provision for Contingencies in Estimates for Works

Railway Board have decided that provision for contingencies should be made at 3% of the cost of the work for all estimates from 1957-58, instead of at 5% as formerly (as laid down in 927-E).

It would appear that this decision to reduce the percentage for contingencies from 5% to 3% is as a result of the recommendations of the Rates and Costs Committee appointed in February '54 under the Chairmanship of Mr. P. C. Agarwal, Retired Chief Engineer, Uttar Pradesh.

The Committee submitted its report recently. The Committee was asked by the Government to recommend a schedule of rates which could be used as a basic schedule for all projects with such modifications as might be necessary, having regard to local conditions, "to draw up a standard analysis of rates of main items of work", to examine the causes which made for differences in rates at present prevalent on the various projects and to suggest a uniform cost control organisation for adoption on river valley projects. Several suggestions have been made by the Committee. They have recommended the advisability of standardising the principal items of construction equipment for river valley projects and starting their manufacture in the country either through the public or private sector, or the co-operation of both. The Committee feels that possibilities of developing the manufacture of this equipment exist in India.

To achieve co-ordinated development and economy in man-power and equipment, the Committee has suggested that river valley projects should be made a Central subject.

The Committee has stressed the necessity for carrying out detailed investigations before a project is taken up, and for proper planning and estimating before a project is sanctioned. Better housing facilities for labour at sites of work have been recommended as these would lead to greater efficiency. According to the Committee, this object could be achieved by effecting economy in the provision for accommodation for officers, which, in its opinion, is rather on the high side.

The Committee observes that incentive to workers on all projects through such measures as payment of over-time bonus and recognition of merit should be provided.

The Committee has pointed out that unit rates of items should include, apart from direct charges, namely, labour, materials and equipment cost, indirect charges also such as establishment, buildings with fittings and services, maintenance during construction, consulting fees and other miscellaneous items, to arrive at an all-in rate for purposes of comparison on various projects.

The Committee has worked out figures for the standard output of principal machines viz., shovels, draglines, tractor dozers and motorised scrapers working under different job conditions, the use-rates of different types of machinery per hour and the provision for major and minor repairs in terms of percentage of depreciation. Working costs per hour have been calculated and compared with the actuals obtained on some of the large projects like Bhakra Nangal, Hirakud and D. V. C.

The Committee feels that a central clearing house should be established soon for expeditious disposal of surplus equipment and stores. The project authorities should be given greater latitude in the purchase of spares for equipment and a special committee should be formed to examine this question further. The existing system of classification of accounts and stores should be revised and the decimal system introduced on the lines suggested by the committee. The preparation of a perpetual inventory of stores, the committee says, should be undertaken on all large projects, and the stores issued at fixed standard rates.

Allowances for major repairs and overhauls, the committee urges, should be put on a standardised footing and rules should be laid down for provision for fuel, stores, lubricants, and labour required for equipment. Reduction of provision for contingencies for works is also recommended by the committee.

The recommendations of the Rates and Costs Committee referred to above would apply *mutatis mutandis* to Engineering Works on the Railways. Presumably, the Railway Board will issue detailed instructions after coming to a decision on the several recommendations and suggestions as applicable to Railway Engineering Works.

B. G. B.

Loco and Boiler Costs and Prices : TELCO Vindicates itself

The Chairman, Mr. J. R. D. Tata at the Annual General Meeting of the Shareholders of the Tata Locomotive & Engineering Company Ltd., on 28th December, 1956, explained as under :

The most important development since we met last year has been the final settlement of the disagreement which had arisen between the Railway Board and the Company on locomotive and boiler costs and prices. The matter was, by agreement between the Railway Board and the Company, referred to the Tariff Commission.

With the assistance of an expert adviser, the Commission made a thorough and detailed investigation of the operations of your Company's Locomotive Division. We are grateful to them for their impartial and constructive approach to the problems placed before them and for the sound and practical recommendations they have made. The inquiry has served a valuable purpose not merely in bringing about a settlement between the Railway Board and the Company in the matter of prices for locomotives and boilers but also in clarifying a number of points about which considerable misunderstanding had prevailed in the past in some quarters and in setting at rest, once and for all, doubts about the Company's progress and efficiency.

In these days, when Government has almost unlimited powers with which to enforce its will, it is gratifying and reassuring to note that, in an industry in which Government is itself a competitor as well as the sole customer, it decided to refer a dispute about costs and prices to an impartial statutory inquiry and abided fully by the resulting recommendations even though they went, to some extent, against its views.

We have all along been anxious to serve Government and the country well in regard to the supply of locomotives to the Indian Railways and we deplored, no less than the Railway Board did, the causes, mostly beyond our control, which delayed the full fruition of the project and resulted in relatively high costs. This detailed inquiry has largely cleared the air between the Railway Board and ourselves and we look forward to a period of close and fruitful co-operation in the further development of the locomotive industry.

Coming specifically to the findings and recommendations of the Tariff Commission, the Commission have supported the view I expressed in my speech last year that there was no sound or fair basis for comparison between the cost of production at Tatanagar and the prices of imported locomotives. The Commission therefore examined TELCO'S operations and costs of manufacture with reference to those at Chittaranjan. On this footing, they have come to the conclusion that, by and large, and making proper allowance for all relevant factors, TELCO'S costs do not compare unfavourably. The inquiry has however, revealed that labour efficiency in our Works is lower and labour costs are higher than they are at Chittaranjan. The Tariff Commission has therefore suggested that there is need to redeploy excess labour and to reduce the level of incentives paid to some of the workers. We were aware of our shortcomings in this respect which were largely due to historical reasons, and we hope that our workers and the Union will co-operate with us in removing the causes for the unfavourable comparison which has been drawn between their productivity and that of their brother workers at Chittaranjan.

The report has fully established that the manufacture of locomotives and boilers has at no time suffered from the concurrent undertaking of other lines of production about which doubts had been expressed in the past. In fact, the inquiry has shown that such additional activities have been helpful in absorbing a substantial portion of factory overheads which otherwise would have been an additional burden on locomotive costs.

The Tariff Commission have recommended and Government have accepted certain prices for locomotives and boilers not only in respect of the previous two periods on which the Railway Board and the Company failed to reach agreement but also for the subsequent two years ending 31st March, 1958. These prices have been fixed after making allowance for a rise in output and productivity as well as for the cost-reducing advantages of long-run orders for locomotives to be placed on the Company. The prices, which are on a sliding scale, will secure to the Railway Board a progressive reduction in the cost of the locomotives purchased from us while enabling the Company to make a reasonable profit. Prices for deliveries after March 1958 will be fixed after another cost investigation at the appropriate time.

Barring unforeseen circumstances or delays in the delivery of equipment and materials over which we have no control, we are confident of achieving the targets of production and costs set before us by the Tariff Commission. The expansion of the Locomotive Division to a capacity of a hundred complete locomotives per year, to which a reference was made in last year's Report, is well under way and is now expected to be completed a few months ahead of schedule. It will play an important part in reducing costs.

Railway Equipment Committee Report

Information is to hand that printed copies of the above Report are now available for sale to the Public (at Rs. 2/8 per copy) with the Controllers of Stores of the Central, Eastern, Northern and Southern Railways, at Bombay, Calcutta, Delhi and Madras respectively.

Subjects of Moment

Payments to Railway Employees

In their order of the 21st July 1955, the Railway Board had desired the Railways to make payments to employees, petty contractors and others in cash where the payees demanded cash payment, but at the same time making arrangements to ensure that heavy balances are not necessarily left in the hands of pay clerks. Certain Railways were however found to have restricted the amount so payable in cash in respect of settlement dues of Railway employees. The attention of the Board having been drawn to the continuance of inconvenience on such account, they ordered that local instructions, if any, not provided in the Code Rules should be removed immediately to avoid inconvenience that staff experience in encashing cheques. It was also ordered that the Personnel Officer, while sending Settlement Papers to the Accounts Office, should clearly endorse thereon whether payment is wanted in cash or by cheque, for the guidance of the Accounts Office, and the Pay Office.

[R. B. No. 55, Ac. II/21/10 dated 9—4—56].

* * *

Clearance of Outstanding Debits at Stations

The Railway Board had, in their order of September 1954, stated that where there were no practical difficulties, debits should be raised against the Stations within two months in spite of the six months prescribed in para 2403-A. Doubts having been expressed as to whether the limit of two months superseded code prescription, the Railway Board have clarified the position saying that where it would not be practicable to adhere to the limit of two months in instances like unaccounted for Invoices and P. W. Bills, late receipt of Station Returns, late receipt of claims by Foreign Railways etc., the time limit of two months need not be adhered to. But debit should be raised as expeditiously as possible.

[R. B. 6683-TC of the 3rd July 1956].

* * *

Reckoning of officiating pay for the purpose of special contribution to Provident Fund/Gratuity

In accordance with clause (ii) of the Board's orders contained in their letter No. F(E)52/PF-8/1 dated 17 7-53, for periods of leave, the benefit of reckoning officiating pay for purposes of Special Contribution to P. F. is admissible only if the Railway Servant concerned had continuously officiated in a higher post or continuously held a higher temporary post for two complete years immediately before proceeding on such leave, and if it is certified that he would have continued to hold the post for that entire period, if he had not proceeded on leave. It has been suggested that this condition operates harshly in the case of Railway Servants who may have to go on leave (other than long leave) for one reason or the other. The President is, therefore, now pleased to decide that in computing the two years period of duty, the intervening spell or spells of leave not exceeding four months at a time, during which the railway servant would otherwise have continued to officiate, shall not constitute an interruption of duty for the purpose of above benefits.

[R. B. No. F (E) 56/PF-8/4 dated 11—4—56].

* * *

State Railway Provident Fund—Rate of Interest

The Rate of interest for the State Railway Provident Fund for the year 1956-57 has been fixed at 3.75%.

[R. B. No. F (E) 56/IT-1/1 dated 17—4—1956].

* * *

Tender Committees

The Railway Board have decided that where negotiation has to be resorted to on account of the lowest tenders being very high, *all* the tenderers should, in the first instance, be asked to requote by a specified date, except only those who may be rejected on considerations such as unsatisfactory credentials etc. The procedure of further negotiations on the basis of the revised rates will be adopted, commencing with two or three of the lowest tenderers. The Accounts Officer will invariably be associated in such negotiations.

* * *

D. A. to P. R. O. on Conducted Tours

The Public Relations Officer or any other Railway Officer, accompanying the Members of the Zonal Railway Users' Consultative Committee on conducted tours, may be provided, during the tour, free board on the same scale as provided to the Members in the Zonal Committees participating in the tour subject to the proviso that such Railway Officers draw their daily allowance at half the usual rate.

* * *

Deposit Works

In the case of works, part cost of which is to be borne by other Departments of the Central Government or State Governments, it has been decided by the Railway Board, presumably at the instance of the Auditor-General, that the gross cost including the portion of the work done by the Railway at the cost of the other Department or State should be submitted to the vote of the Parliament, in the Railway Buget.

Appropriation Accounts of Indian Railways for the year 1954-'55.

We have received a copy of the relevant documents and extract below the following item therefrom as being of interest :

Supplementary Grants during the year.—During the year, eight supplementary demands for grants aggregating 12,00,60 were presented to and were voted by Parliament. The number and magnitude of the supplementary grants and the percentage which they bear to the original grants as compared with the number and percentage in each of the previous two years are as below :

Year	Number of original demands	No. of supplementary demands	Amount of original grants	Amount of supplementary grants	Percentage of supplementary to original grants
1952-53	22	7	3,60,60,37	3,65,86	1.01
1953-54	20	10	5,46,94,41	33,17,68	6.07
1954-55	20	8	6,06,73,59	12,00,60	1.98

A supplementary charged appropriation of eight was also sanctioned during the year.

Railways in Parliament

LOK SABHA :

I. C. F. Production Targets

Mr. O. V. Alagesan, Union Dy. Minister for Railways, in a written reply to a question stated that the production programme for the Integral Coach Factory, had been revised as under.

1st year : 40 coaches
2nd year : 80 coaches
3rd year : 240 coaches
4th year and thereafter : 350 coaches.

* * *

Holiday Camps for Children

The Dy. Minister for Railways stated in reply to a question that Children's Camps are organised by the Indian Railways at various places for the benefit of the Railwaymen's children. One such camp was recently organised by the Northern Railway in Kashmir from the 24th Sep. 1956 to 6th Oct. 1956 and was attended by 425 children, of whom sixtyfive were girls.

* * *

Manufacture of Railway Equipment in India

Replying Sri D. C. Sharma, Mr. Shah Nawaz Khan, Dy. Minister for Railways, explained as under the various steps taken by the Railway Board to develop indigenous capacity to manufacture Railway equipments.

A nucleus Development Cell has been formed as a result of the Railway Equipment Committee's recommendation to guide and assist prospective manufacturers to develop indigenous capacity for the manufacture of specialized railway requirements which are, at present, imported or are in short supply.

During the year 1955-56, Chittaranjan Locomotive Works and TELCO produced 125 and 50 locomotives respectively. The current output of Chittaranjan Locomotive Works is 14 locos per month and of TELCO six locos per month. The output of these works is expected to be progressively increased during the year 1956-57 culminating in an output of about 200 average size locos annually by Chittaranjan Locomotive Works (average B.G.) and 100 locos annually by TELCO (average M.G.), thus making a total of 300 locos annually by the end of Second Five Year Plan.

On April 1, 1956 the indigenous capacity for the manufacture of wagons was about 20,000 wagons per year. It has been decided to substantially increase the existing capacity to meet future requirements. Accordingly, a number of new firms have, in the first instance, been selected out of those recommended by the Railway Equipment Committee and have been granted licences by the Ministry of Heavy Industries to take up the manufacture of wagons. The cases of some other firms are under consideration. It will take some two or three years before these new firms establish production.

The indigenous output of coaches which is largely confined to body building in railway workshops is being enhanced by 500 coaches per year.

The Integral Coach Factory at Perambur went into production in October, 1955 and turned out 12 coaches during the year ending October, 1956. During the next year ending October, 1957 an output of 100 coaches is expected from this factory.

Hindustan Aircraft turned out 160 conventional type coaches during 1955-56. They have finalised their plans to switch over to the manufacture of the integral type of coaches and will enhance their production to 300 coaches per year.

At present only one firm is manufacturing metre gauge underframes, some of which are with shells and during the year 1955-56 turned out 160 underframes with shells. The firm is aiming at turning out at the rate of 460 underframes per year commencing from January '57. Two more firms have been granted licences for developing the indigenous capacity for coaching underframes. Cases of two more firms are under consideration.

Technical inspection of some indigenous firms has been completed and orders have been placed for the indigenous manufacture of signalling equipment such as signal glasses, lenses, roundels and electrical signalling equipment.

Capacity is also being developed in the Railway workshops for the manufacture of points and crossings.

Signal Workshops are also being set up on the Railways to manufacture railway signal items.

* * *

Rolling Stock Position

Shri O. V. Alagesan, Dy. Minister for Railways stated in a written reply to a question, as under:

Particulars	B.G.	M.G.
Number of wagons on Partition Day ...	1,54,232	51,612
Since constructed in the Country ...	38,000	11,000
Total addition including imported stock...	41,957	35,516

* * *

III Class Passengers' Amenities

On the 14th Dec. 1956, the Union Deputy Minister for Railways stated in reply to a question that a Committee had been set up to examine the present amenities available to Class III Passengers inside compartments and that the terms of reference to them were as under:

(a) To examine the provision of more convenience to passengers by increasing the capacity of water tankage in third class and by providing automatic water taps.

(b) To examine the feasibility of revising the present design of lavatories, wash-basins, water pipes and storage tanks, making arrangements for closing the doors and windows and improving lighting arrangements provided in III Class carriages.

* * *

Dining Cars for G. T. Express

In a written reply to Mr. Moulana Faruqi, Mr. O. V. Alagesan stated that on the G. T. Express one new dining car had been provided and four more are proposed to be put into service shortly. It would then be possible to extend the Dining Car Service on this line right through between Madras Central and New Delhi.

* * *

Jangaon Rail Disaster

The Government Inspector's Report on this disaster was received on the 27th Sep, 1956 and was discussed in the Lok Sabha in Dec. 1956, when the Railway Administrations came up for very sharp criticism, by the Members.

The Dy. Minister, Mr. O. V. Alagesan, said that where highly technical issues were involved, it was not right to resort to mere apportionment of blame. He also announced the appointment of a high level committee to go into the whole question of construction and repairs and maintenance of Bridges and assured the Members that the Administration was "seized with a new sense of awareness".

* * *

To err is human: why not accept and atone?

It is noted that the Lok Sabha discussed a peculiar case, a couple of months back, from which it is gathered, as a result of questions and replies, that a Railway Pay Clerk on duty was manhandled at an important station on the Southern Railway, in April last, at the instance of a Minister of the Andhra State. It also appears that as a result of calmer thinking later, unnecessary interference with a Government Official while on duty for no valid cause was realised as a mistake, but obviously proper remedy was not adopted to prevent recurrence of a similar case. The Report of the proceedings further indicates a very negative attitude when it is obvious that an intentional mistake was committed.

Whatever may be the official repercussion in a case of this sort, the party concerned would always feel that he has been let down very badly unless the person committing the mistake, however high he may be placed, is made to acknowledge it. It looks as if the proceedings referred to may not be the last word on the subject and may be pursued later. It is felt that the Railway Administration could have taken necessary action to guarantee non-harassment of officials on duty in essential service.

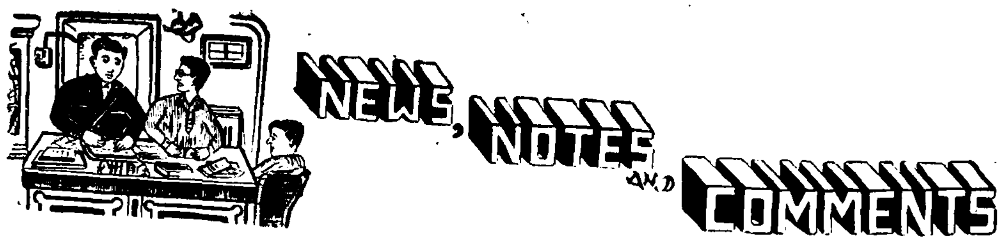
Railway Audit Report (1956) — Accounts for 1954-1955

One of the many cases of financial irregularities commented upon in the above is extracted below for information.

Western Railway—Overpayment to a handling contractor—The Railway Administration entered into a contract with a firm for the handling of goods at a station with effect from 1st January 1947. This contract continued upto 31st Oct. 1951. From 1st November 1951, another agreement was entered into with the same firm. Under both the agreements, the porterage to be performed by the contractor included, in the case of inward consignments, unloading from wagons, stacking on the platform or in the yard, and reweighment. Accordingly, it was incumbent on the contractor to perform the work of reweighment of inward goods. This provision in the Agreement was however, not implemented and eight hamals employed by the Department who had been doing the work of reweighment prior to 1st Jan. 1947, continued to do the work of reweighment after 1st January 1947. The irregularity came to the notice of the Accounts Department in April 1953 and the question of recovery from the contractor of the cost of the hamals engaged by the Department was taken up. The hamals were withdrawn with effect from 1st November 1953. A claim for Rs. 59,040 representing the cost to the Railway on account of the employment of eight hamals from 1st November 1947 to 31st October 1953 was lodged against the contractor in June 1955. The contractor, however, refused to accept any liability on this account on the plea that he had never refused to do the work and was, as a matter of fact, actually doing the work as and when called upon to do so. Responsibility for the irregularity has not been fixed and the question of regularisation of loss incurred by the Administration is under reference with the Railway Board to whom the case was reported in November 1955.

Lawyer: "Well, if you want my honest opinion ...."

Client: "No! No! I want your professional advice".



Statistics of Indian Railways

Gross Earnings: The approximate Gross Earnings of Indian Railways during November 1956 amounted to Rs. 27.64 crores, showing an increase of 2.27 crores as compared with the actuals for November 1955, which amounted to Rs. 25.37 crores. The total approximate gross earnings from 1st April 1956 to 30th November 1956 amounted to Rs 220.86 crores, representing an increase of 20.35 crores as compared with the actuals for the corresponding periods of the previous year.

Goods tonnage: The number of tons of merchandise lifted during November 1956 was 6,725,000 and 1,737,000 tons over the B.G. and M.G. respectively which represents an increase of 2.94% and 10.2% respectively over the figures for the previous month. The total number of tons lifted for the period from 1st April to 30th November 1956 was 51,989,000 and 13,318,000 tons respectively for the B G. and M G., which shows an increase of 4.33 and 7.13% respectively over the figures for the corresponding period of the previous year.

Wagons loaded: The number of wagons loaded during the month of November was 434,302 and 256,917 for the B.G. and M.G. respectively, representing an increase of 4.05 and 7.49% respectively over the figures for the previous month. The total number of wagons loaded from 1st April to 30th November 1956 was 3,333,706 and 1,951,729 for B.G. and M.G. respectively, which represented an increase of 6.09 and 8.96% respectively over the corresponding period of the previous year.

The differences in loading during the period of eight months are attributable in regard to B G., to substantial increase in Coal and Coke for public, Jute Raw, Sugar, and Sugarcane, Iron and Steel, and other metallic ores, counteracted by shortage in Non-Government Railways' coal and coke, cotton raw, jute manufactured, pig iron etc.

In regard to M.G. the main increases are under Jute raw, Jute manufactured, Sugarcane, Iron and Steel others, tea, Manganese ore, Iron ore and other stores (non-revenue traffic) set off by shortage in respect of cotton raw, cotton manufactured, and coal for other Government Railways and manufacturing units.

* * *

New Type of Level Crossing

Western Germany has developed a new design of reducing time required for the construction of level crossings. This type is known as Moselland, and may be constructed by a team of four men in less than an hour. The roadway is formed by prefabricated wire mesh reinforced, steel-framed concrete slabs with one slab fitting between the rails. The centre slabs are laid by means of a small crane of special winch on a bed of gravel which is placed on the track ballast and compacted. The bottom of the wheel flange grooves between centre slab and rails, is packed with gravel, consolidated with high grade bitumen. In the longitudinal direction, adjacent slabs are held together by two steel bars which project from one slab and fit into holes of the next slab. Clips connecting the slabs with the rail prevent longitudinal movement of the slabs. To facilitate renewal, a small strip of wood fibre board is inserted between the slab and road surfacing material.

— *(C. Rly. Magazine).*

* * *

Training of Establishment and Personnel Clerks.

The Western Railway recently inaugurated a scheme for training of clerks in the Personnel Branch in order to cope with the increase in establishment work of the Railway on the formation of Divisions. The scheme comprises training in Establishment Rules and Procedures and the various Acts and Regulations so that the staff, after training, when posted against working posts may be able to deal with the work on hand effectively and speedily. The scheme is initiated with the Headquarters staff and is to be extended shortly in all the eight Divisional Offices. The whole course is to cover about four months distributed as three for theoretical and one for practical training. A trainee not obtaining the requisite standard is liable to be discharged.

In broad outline, the theory consists of office routine and establishment rules and procedure. The former covers lectures on the organisation of the Railway and the functions of its various departments and offices and the various details of Office routine such as use and maintenance of Office files, method of dealing with correspondence on files under the new system "one subject one file", maintenance of periodical arrear list, etc., etc. The second portion will cover rules and orders embodied in the Establishment Code such as those relating to recruitment, training, appointments, Discipline and Appeal rules etc., etc.

The training itself would be conducted in two parts (1) lectures during the first half of a day and (2) practical demonstration in the Office during the second half of the working day. Each trainee's work will be tested at the end of each week and finally examined at the end of the course.

* * *

Dental facilities for Railwaymen

Each of the seven zonal Railways and the Chittaranjan Loco Works have arranged to open a fully equipped Dental Clinic (with a full-time Dental Surgeon, attached to their Headquarters Hospital.

Even in District Railway Hospitals minimum dental equipment necessary will be provided and the services of local and outside Dentists secured. Both Railway employees and their families can avail these services.

Normal cases of dental consultation like extraction, scaling, cleaning etc., will not be charged for. But other cases will have to be paid for at rates based on a schedule of charges being prepared by each Railway.

Recoveries made from the staff on this account would be credited to the Staff Benefit Fund.

* * *

Engineering Surveys

The Railway Board has sanctioned the Engineering and Traffic Surveys for an MG Railway Line between Tellicherry and Mysore covering approximately 180 miles passing through the Malnad region which is rich in timber, rubber, Bamboo, coffee, tea and various other spices. This line is intended to promote closer relations between the Malayalam-speaking areas of Kerala and the Canarese-speaking areas of Mysore.

* * *

Mahbubnagar Railway Accident

The Government of India have appointed Sri Sunderlal Trikamlal Desai, a Judge of the Bombay High Court, to constitute the sole Member of a Commission of Enquiry for making a further enquiry into the causes of the above Accident. He will be assisted and advised by two assessors, viz., Shri N. K. Mitra, Retired Chief Engineer, Indian Railways and Dr. K. L. Rao, Member (Design and Research) Central Water and Power Commission.

The Commission will (i) consider the report of the Government Inspector of Railways on the accident referred to above and take such additional evidence as may be necessary; and (ii) state its findings as to the causes of this accident and the person or persons, if any responsible therefor.

The Commission is expected to submit its Report to the Government of India within a period of two months from the date on which it commences its enquiry.

* * *

Ariyalur Train Accident

On page 281 of the RAILWAY ACCOUNTANT for Dec. 1956, the name of the Judge was stated to be Sri H. K. Basu. It should be Sri H. K. Bose.

The one-man Commission of Enquiry set up by the Union Government to enquire into the Ariyalur train disaster commenced the open Judicial Enquiry on the 13th of Dec. 1956, at the Madras High Court. The procedure to be followed was explained by the Commission. Mr. C. A. Vaidyalingam, Government Pleader, appeared as "*Amicus Curiae*". Mr. T. S Ramaswamy Ayyar represented that he had been asked by the Advocates' Association to intervene and cross-examine Railway witnesses. Mr. V. C. Srikumar an Advocate was appearing on behalf of Sri K. N. Ganesan, one of the passengers who travelled by the ill-fated train.

The case for the Railways was opened explaining briefly the cause of the accident, precautions that had been taken and the safeguards that had been provided to avert accident.

Mr. T. V. Rangaswamy Aiyangar appeared on behalf of the Railway Administration.

After each party opened its case, written statements were also required to be filed together with the list of witnesses and the kind of evidence that would be produced.

The Railway explained its case completely on the 13th Dec., the opening Day.

Further proceedings were conducted from the 17th Dec. onwards.

x x x

Towards the close of the Enquiry, the Commission examined Mr. Muventhar, a young Office boy employed in a private electricity distribution company in Chidambaram, South India, regarding a sketch of his invention of a "train protector" submitted by him to the Commission.

The "Muventhar Train Protector" he said, was like a pilot car running in front of the engine at a distance of a furlong, driven by power generated from a motor and whenever it met with any obstruction, it would cause a siren to sound thus warning the engine driver of the danger. He claimed that it would prevent accidents arising out of breaking of bridges, removal of fish plates, missing of level crossing and bombing of railway lines.

Mr. Muventhar added that he had only drawn the sketch and had not constructed the instrument for want of finance; the model requiring Rs. 1000: he had sent the sketch to the Railway Board but did not know what action was taken thereon. He was asked to make a model and demonstrate it before the Railway authorities.

* * *

Scale of Pay of TIAs

The Railway Board have not agreed to the request of the TIAs of the Southern Railway that the grades of Senior and Junior TIAs should be combined and a unified scale of Rs. 200-500 be introduced, as is done for the Auditors (SAS passed) on the Railway Statutory Audit.

* * *

Scale of Pay for Class II Officers

On a representation made to the Railway Board for the revision of scale of

pay of Class II officers on Railways, from Rs. 275-800 to Rs. 500-800, in view of the fact that Class III posts have scales of pay rising up to Rs. 500 and in view of the higher responsibilities of Class II Officers under present conditions, the Board have regretted their inability to accede to the request. It may be noted that, for Assistant Audit Officers on the Audit Side, the scale of pay is Rs. 500-30-800, and as the duties of the Assistant Accounts Officers on Railways (Class II service) are analogous to them, the revision of scale of pay of such officers to Rs. 500-800 may be considered as justified.

* * * *

Loss due to non-acceptance of Financial advice

A case has been reported in the Railway Audit Report, 1956, in which, on the Central Railway, the financial advice of the F.A. & C.A.O. to the effect that fresh tenders should be called for or negotiations made, in the case of a purchase of stores, was not accepted by the Administration, resulting in loss to the Railway.

* * *

Efficiency of Railway Management

In the new set-up of the offices of the General Managers of Railways, an innovation has been made by the provision of an "Efficiency Branch" with an Efficiency Officer in the Senior Scale and an Assistant Efficiency Officer in the Asst. rank. Presumably this Efficiency cell will work on the model of the Organisation and Methods of Division in the Central Secretariat (including Rly. Board). If this is so, the experiment will be watched with great interest. In any case, this would have served its purpose if the existing machinery including personnel, is so geared that delays are avoided, and disposals are made, within seven days of receipt of letters at the most, by every Branch, urgent references being dealt with more quickly. The extent of the success of the organisation will be measured by the reduction in (or elimination of) the number of complaints received from the public (and also from the Railway Board in regard to references made by them to the Railways).

* * *

Education Officers on Railways

Two full-time posts of Education Officers have been sanctioned by the Railway Board, one each for the Western and South Eastern Railways. The Officers will assist in the proper functioning of railway schools. They are likely to be drawn from the Educational Services of the States, through which the railways pass.

Although education of railwaymen's children is the responsibility of the State Governments, the Railway Board has to make special arrangements for the schooling of the children of railway staff posted in out-of-the way places. The Railway Board has appointed four leading educationists as Educational Advisers to conduct a survey of the existing facilities available in railway schools in the country.

There are at present 154 railway schools in India.

* * *

Training in Cost Accounts

The Railway Board have, in consultation with the Institute of Cost and Works Accountants, Calcutta, evolved a scheme for training of Railway Accounts staff in Cost Accounts.

Under this scheme, the training is given both on the theoretical side and practical side of Cost Accounting, by the Institute of Cost and Works Accountants. The practical side is covered by placing the deputed employees with private industrial concerns of repute who have installed up to date costing systems, for a suitable period (about three months).

The scheme covers both gazetted officers as well as subordinates. For those subordinates who are already qualified by passing the examinations of the Institute of Cost and Works Accountants, the practical training is emphasised, with the theoretical portion reduced suitably, while for others not so qualified, the theoretical side is given greater attention.

The success of the scheme will be watched with interest. One point that may be noted, however, is that, except in the case of production units, the training envisaged above is not likely to be of much practical benefit to the Railways, as the Railways are a specialised transport undertaking, the like of which does not exist in the private sector, and it would perhaps be best if the Railways themselves, under the general direction of the Railway Board, arrange for specialised cost accounting training in the Railway Accounts Offices for purely transportation side, as distinguished from production units such as workshops, etc.

* * *

Sri Ramaswamy, I.R.A.S., Senior Accounts Officer, I.C.F., Perambur, has been deputed to Calcutta to undergo special training in Cost Accounts, in pursuance of the above scheme.

* * *

Telegrams From Train

Passengers travelling by the Frontier Mail between Bombay and Delhi by First or Air Conditioned classes can send a telegram from the train or receive one during the journey.

This facility has been introduced by the Western Railway on one important train as an experimental measure, and the service will be extended if public response warrants it.

Passengers, who wish to send telegrams from the Frontier mail, may hand over these to the train conductor accompanying the train, who will arrange for their despatch.

Telegrams for delivery to passengers on the Frontier Mail are accepted only at the Enquiry Office at Bombay Central Station. These will then be sent for delivery to passengers at suitable stations between Ratlam and Bharatpur.

* * *

The Western Railway School at Udaipur

The President, Dr. Rajendra Prasad, inaugurated Western Railway's new training school at Udaipur on October, 11, 1956.

Estimated to cost Rs. 62 lakhs, the school has facilities for taking 650 trainees at a time. Training will be given in (i) the initial course, (ii) promotion courses and (iii) refresher courses.

On the Western Railway, there was a temporary training school at Ajmer for initial training of staff in transportation and commercial work. A subsidiary school was opened at Udaipur in December 1952 mainly to train staff recruited for the implementation of the hours of employment regulations and other legal enactments. These two training establishments are of a temporary nature and are generally not upto the requisite standard.

* * *

The new school at Udaipur is an attempt at providing reasonable facilities for the staff. The full training facilities as visualised for the Western Railway also include the provision of a School at Ajmer for the training of apprentices in the mechanical, electrical and signalling branches. This school will mainly be a technical school attached to the loco, carriage and wagon, signals and electrical workshops at Ajmer and theoretical and practical training will be given to 150 trainees at a time. Short term refresher courses, apart from periodical refresher courses that are proposed to be provided at the Udaipur School, will be given to staff directly concerned with the running of trains, such as station masters, drivers etc., at localised centres where facilities are being provided for this purpose.

* * *

Simplification of Railway Accounts

It is understood that Shri M. V. Seshadri, F.A. & C.A.O., Western Railway, has submitted to the Railway Board a scheme for simplification of Railway Accounts. Simplification is certainly desirable and we await with interest particulars of the suggestions made and the Railway Board's decision thereon.

* * *

British Railways

Mr. A. W. Tait, F.A.C.C.A., M.Inst. T., Director of Costings, British Transport Commission, has been appointed as Assistant General Manager (Finance), Eastern Region, British Railways.

* * *

Railway Finance Officers Meet

As already reported at page 284 of the December 1956 issue of the Railway Accountant, a Conference of Financial Advisers and Chief Accounts Officers of the Indian Railways started in New Delhi on Nov. 12, under the chairmanship of Sri J. Dayal, Financial Commissioner for Railways.

The Conference considered a number of problems in the field of finance and accounts connected with the effective implementation of the Second Five Year Plan. Measures for achieving stricter control over expenditure, methods of correlating performance and expenditure, simplification of accounting procedure etc., were discussed; as also the subject of setting up "efficiency cells" on each Railway with the object of exercising a continuous control over expenditure and ensuring the most economic use of available resources.

Finance Commission

Mr. T. T. Krishnamachari, Finance Minister, placed before the Lok Sabha, on the 13th Dec., the recommendations made by the Finance Commission headed by Mr. K. Santhanam in its Interim Report and stated that these were generally accepted by the Government for the next financial year.

The recommendations relating to the distribution of Income Tax, Estate Duty in respect of properties other than agricultural lands, and Union Excises would be shortly implemented.

55% of the net proceeds of the tax on Income other than tax is to be distributed to the various States by the Centre in the next Financial year according to the Interim recommendations.

* * *

International Congress of Accountants 1957

The Seventh International Congress of Accountants is to be held in Amsterdam from 9 to 13th September 1957. Members intending to be present are asked to inform the General Registrar of the Society not later than 15 Dec. '56. The Congress Committee will charge a registration fee of 135 guilders for each delegate.

The following tentative programme has been drawn up for the Congress:

Monday, September 9: Morning, registration: afternoon, opening session; evening, reception.

Tuesday, September 10: Morning, business session (Principles for the Accountant's Profession); afternoon, two business sessions, simultaneously (The Verification of the Existence of Assets; and Budgeting and the Corresponding Modernisation of Accounting); evening, concert.

Wednesday, September 11: Morning, free; afternoon, two business sessions simultaneously (The Internal Auditor; and Business Organisation and the Public Accountant); evening, round trip through the Amsterdam canals.

Thursday, September 12: Morning and afternoon, excursions; evening Government reception.

Friday, September 13: Morning, business session (Ascertainment of Profit in business); afternoon, closing session; evening, Ball.

(The languages to be used at the Congress are English, French, German and Dutch). —*Australian Accountant*.

Clearance of outstanding consignments sold by auction at stations

In para 2227-A, it has been stated that overcharge sheets for clearance of outstandings against stations are to be prepared on account of "consignments lost, stolen, destroyed or sold or overcarried from foreign railways and in respect of demurrage and wharfage charges foregone or remitted" and that such overcharge sheets should be certified by a competent Traffic Officer.

When the sale proceeds exceed the amount outstanding, it is not clear why an overcharge sheet is required for clearance of the outstandings. Obviously, provision is intended only when sale proceeds do not cover the entire outstanding. This aspect has to be made clear by a proper correction slip.

The procedure on Railways in this respect may be made uniform by the Railway Board.

* * *

Special Debits

Para 2316-A specifies the following as items of Special Debits:

(i) Error Sheets

(ii) Disallowances by Cashier

(iii) Value of stamped Indemnity Bonds supplied to Stations

(iv) Collection on behalf of other stations

(v) Other miscellaneous items, if any. Obviously, items (i), (iii) and (iv) are regular cases and they should be shown as independent items without being grouped under any heading like "special debits" which certainly does not represent the true character of such items. In my opinion, the term "Special Debit" should cover only cases of a rare nature and cases which do not require any independent classification. This aspect may also be considered at the time of revision of the Accounts Code.

* * *

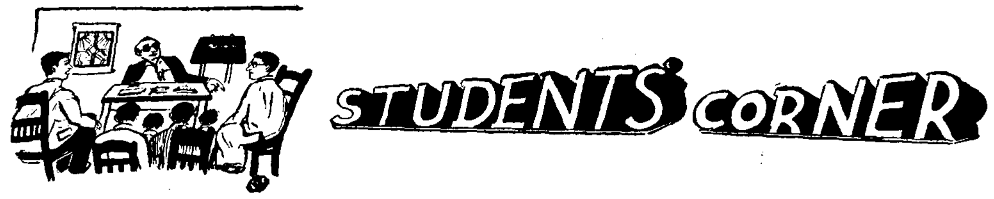
Credits for parcels delivered short of destination

C. R. 26 (1) (corrected) lays down a uniform procedure for P. W. Bs and and Invoices according to which an overcharge sheet is required to be set in motion for clearance of one of the two debits either at the Booking or at the Receiving Station.

Para 2348-A, which deals with this subject, on the other hand, states that one of these debits can be cleared by special credit so far as Invoices are concerned and that, in the case of parcels, no fresh Way Bill is required or called for, the delivery of the parcel being effected at the diverted destination station on the Guard's Way Bill accompanying the consignment.

These procedures are divergent and require to be reconciled. It does not appear to be strictly correct to effect delivery without collection of R/R which is a legal document of liability. Railways are requested to communicate to the Managing Editor of this Journal what their procedures are and whether any reference has so far been made to the Railway Board, for clarification.

— *Mg. Ed., R. A.*



APP. III-A EXAMINATION 1956:

Traffic Accounts (with Books) Paper

Question I relates to a Coaching Balance Sheet. Though the entries are all straightforward and plain, still doubts are entertained by some candidates in certain respects as under:

(*i*) *Season Tickets:* Deposits received on Season Tickets are on some Railways included in the total season ticket realisations though separately noted both on the Season Tickets and in the Season Ticket Returns. Some candidates obviously desire to treat deposits separately as Sundry items. This, I should think, is not correct, as it is quite possible to debit the amounts of deposits subsequently refunded direct to Traffic Account when the original collections are under Traffic Account. It is better to find out the existing practice in this connection on every Railway and to unify the procedure since the entire Railway Organisation in India is under one management.

(*ii*) *Telegraph Earnings:* Some candidates have been raising a doubt in regard to the accountal of the cooly hire realised. The Examiner obviously wanted to raise a doubt in the candidates' minds by giving under Cash the amount of Rs 17/- which accords with the total of the first two items of cooly hire and postage stamped drafts, but it occurs to me very clear that the three items are independent of each other and cooly hire is not included in Cash. In fact the paras in the Traffic Code clearly show that the statement of Telegraph transactions has separate columns for Cooly Hire, Stamped Drafts and also prescribed procedure in regard to these. Vide paras 1132 and 1133-T and also 2149-A. The Stamped Message drafts accompany the Daily Cash Remittance Note as voucher for realisation. There is, therefore, no room for any doubt in the procedure to be observed.

(*iii*) In regard to parcels on hand on 31st March 1956 and 30th April 1956, it would have been better if the items had been more clearly stated as "Inwards To Pay parcels on Hand' in both the places as in the Outstandings List both Inwards To Pay and Inwards Paid items are usually included and for purposes of closing the Balance Sheet, we are concerned only with the 'To Pay' items.

The paper is on the whole well designed and the examiner obviously wished to test the general capacity of the candidate to think for himself and put up constructive Notes on topics that may arise for the decision of his superior officers. This aspect is very necessary to be brought out so that mere bookish knowledge may not be encouraged. Very often the candidates seem to think that a question paper 'with books' can be easily handled but it is certainly not so, as the With Books Papers are not intended to be so tackled. The Books are to be used by candidates only rarely and when their memory fails. They cannot use them for purposes of collection of answer-materials and summarise them in the Examination hall.

Station Accounts Paper (With Books)

The first question is a compulsory one on Balance Sheet. Generally, no difficulty is presented in the wording or in the working. But one point that can be mentioned here is that the Student is expected to carefully work out the figures. This would not take much time either. But he has to be cautious about the wordings: e.g., in the Opening Balance, the position as at the end of the month is given so that we have got to take some figures therefrom for the closing balance and some figures for cash reconciliation. Similarly in the case of Error sheets also. Reconciliation is also aided by giving in the question the total amount of Cash remitted. Another point that requires notice is the procedure in regard to overcharge sheet sent to C.C.S. but not received back on account of the demurrage items. Inclusion of this item in the Demurrage Return is not easily understood,as usually,demurrage is taken to debit only at the time of clearance. Hence if the clearance is to be made through overcharge sheet, it would stand to reason that the debit would be taken only when the Overcharge sheet or the Remission order is received for accountal. Obviously there is a different procedure on the Railway to which the Examiner belongs.

General Rules Paper

There have been several criticisms by candidates; although all that they say cannot be accepted, it is a noteworthy point that, after all the difficulties that the Traffic Accounts candidates have undergone during last year, they have achieved some point of vantage by inclusion, in the paper,of several questions on Traffic Accounts which they can attempt as optionals. The inclusion of a question on sanctions has been criticised as it cannot be satisfactorily answered without reference to books. Similarly, some candidates hold the view that the *short notes* question should contain *choice items* and more items to select from. Opinions can always be varied and anything that is done can be upheld by one set and adversely commented upon by others. There is no absolute standard for these. There is, however, one point which has to be borne in mind viz., that the scope of the General Rules Paper is such as to test the *general knowledge* of the candidate on the *entire* system of Railway Accounts;whether he has specialised in Traffic Accounts or Establishment or Workshops or otherwise. A certain rudimentary knowledge of other aspects of Railway Accounts must be acquired by every candiate, who aspires to hold the responsible post of an Accountant in *any* section when he qualifies himself by passing this test.There is no restriction for a Traffic Accounts man being posted to the Booking or any other General Accounts Section or *vice versa.* If this fact is clearly grasped by the candidate, his idea of water-tight compartments even in the General Paper would certainly vanish.

I feel that this paper, on the whole, is a very modulated one and a good model for others to follow.

Comments on other papers will be made in due course.

GOPALAN.

REFORMS IN THE PRESENTATION OF GENERAL BUDGET IN PARLIAMENT

The following are a few reforms introduced on the initiative of the Estimates Committee:

(i) Demands are arranged by Ministries instead of running serially by Account Heads, each Ministry having a separate Section.

(ii) Explanatory Memorandum is amplified to give fuller explanations than before.

(iii) A list of new items of Expenditure costing Rs. 5 lakhs and over and included in the Budget are added to the Explanatory Memorandum.

* * *

Non-recovery of Overpayments due to Incorrect Fixation of Pay

Taken from the Railway Audit Report—1956

A certain officer was appointed as a temporary Engineer with effect from 11th November 1942, in the scale of Rs. 350—25—450 on the ex. G. I. P. Railway. On 3rd July 1950, the Railway Board issued orders that he should be confirmed with effect from 11th November 1945, i.e., after the normal period of three years applicable in the case of a probationary officer, the date on which the officer passed all the departmental examinations or the date from which a vacancy is available for him whichever is later. The Board also ordered that his pay on confirmation should be fixed in the post-1931 scale under the normal rules and then refixed in the prescribed scale of Rs. 350—850 with effect from 1st January 1947/16th August 1947, whichever may be the date of election. The officer, having passed all the departmental examinations by 17th August 1950 was confirmed with effect from 18th August 1950. Before the Railway Board's orders of 3rd July 1950 were received, the pay of the officer was fixed in May 1950 at Rs. 360 with effect from 1st Jan. 1957 in the prescribed scale of Rs. 350—850 treating the pay of Rs 450 drawn by the officer in the scale of Rs. 350-25-450 as present pay for the purpose of pay fixation in the prescribed scale. As the Administration felt some difficulty in fixing the pay of the offider in accordance with the orders of the Railway Board of 3rd July 1950, a reference was made by the General Manager to the Railway Board on 10th Feb. 1951. Before the above reference was made, the arrears of pay and allowances amounting to Rs. 3094—9—0 based on the fixation at Rs. 470 had, however, already been provisionally paid to the officer on 1st August 1950 and he continued to draw his pay on this basis thereafter.

The officer was, however, warned that the fixation of his pay was provisional and subject to adjustment on receipt of the Reilway Board's orders. The Railway Board ordered ou 31st Marce 1951 that in supersession of their earlier orders of 3rd July 1950, the pay of the officer should be fixed in the post 1931 scale on a pro forma basis with effect from 11th November 1942, just like other probationers and refixed in the prescribed scale of Rs, 353-850 with effect from 1st Jaduary 1947. On receipt of these orders, his pay was refixed at Rs. 410 with efiect from 1st January 1947 and the over payment on account of pay and allowances amounting to Rs. 3913 from 1st January 1947 to 10th November 1951 was waived by the Railway Board. The justification given by the Railway Board for the waiver was that the officer was entitled to draw pay at a higher rate with reference to this pay of Rs. 450 drawn by him in the scale of Rs 350-25-450 but as this would have given him adventitious Benefits over the officers who were recruited in the year 1942 through the Union Public Service Commission, higher pay was not given. As the scale of Rs. 350-25-450 was not a regular post-1931 scale, this argument is not valid. The waiver of soms recoverable from a Government Servant who had been warned that his pay was fixed provisionally was not justified.

[We feel that such preferential treatment is bound to be harmful as setting a bad precedent.

Ed: R. A.]

Personnel

Sri L. B. Shastri having resigned his Ministership,

Sri Jagjivan Ram has assumed charge as Minister for Rys.

Sri G. Pande, Chairman, Rly. Board, retired on the 31st Dec. '56

and is succeeded by Sri P. C. Mukerjee, Member, Engineering, Rly. Board.

Sri N. Kamalakara Rao, Senior Dy. General Manager, Southern Railway, proceeded on leave preparatory to retirement. Sri D. B. Patel, Divisional Superintendent, Southern Railway, has been promoted in his place.

Sri R. Gopalakrishnan, Divisional Superintendent, Madurai Division, Southern Railway, has been transferred to Royapuram Division, as Divisional Superintendent, in place of Mr. D. B. Patel.

Sri G. N. Nair, Dist. Operating Superintendent, Mysore Division, has been appointed to act as Divisional Superintendent, Madurai Division.

Sri K. Sambamurti, Personnel Officer, Royapuram, has been promoted to officiate as Dy. C.C.S., Southern Railway.

Sri E. S. Kalyanaraman, Asst. Personnel Officer, Southern Railway, has been promoted as D.P.O., Royapuram (He was formerly an Accountant in the S. Railway Accounts Department).

Books Review

"A GUIDE TO GENERAL RULES AND PROCEDURE OF ACCOUNTS DEPARTMENT OF RAILWAYS" — Author : Not Stated. Published by the Kalpana Publishers, Tiruchirapalli-3. Price : Rs.4/- net. Pp. 212.

The book is in the form of a catechism, giving questions and answers under separate topical groups like Workshops, Stores, Establishment etc.

The book ends with 122 items for which sanctioning authority is quoted. Even here, the answers, in most cases are not upto the standard which the examiners usually require as they repeatedly insist upon the reasons for arriving at the answers or the relevant authority. There are also some mistakes e.g., in item 30, page 209, for "Survey for an Assisted Siding", the sanctioning authority is shown as the 'Railway Board' instead of the 'General Manager' under certain conditions : *Vide* item 38 of G.M.'s Powers.

Despite the above, it should be said that the writer has attempted a rather difficult task and it is hoped that the users of the book will derive some benefit.

"*G*".

Do You Know ?

That of the seven Railway platforms in the World more than 2,000 ft. in length, five of them are in the Indian Union, the world's 2nd and 3rd longest being at Sonepur on the North Eastern and Khargpur on the South Eastern Railways ?

That the Indian Railways purchased stores to the extent of nearly 15.68 crores in foreign countries during 55-56 and to an extent of approximately 99.57 crores in 56-57 so far ?

That against Rs. 10 crores worth of Surplus Stores on Indian Railways on 31-3-1951, stores worth Rs. 2.87 crores remained to be reduced on 30th Sep., 1955 and that also the undisposed of scrap on that date was itself worth Rs. 1.47 crores ?

That the Sone (Dehri) bridge (10,052ft.) on the Eastern Railway is the longest broad gauge railway bridge in India ?

The Railways have produced some of the outstanding sportsmen of the country. The "brains trust" of the railway sports organisation is the Railway Sports Control Board located in New Delhi. The Board controls sports activities on the seven zonal Railways, the Calcutta Port Commissioner's office, Chittaranjan Locomotive Works, Integral Coach Factory, Ganga Bridge Project and offices of the Railway Board.

That the Railway Board has booked capacity with Indian Wagon manufacturers for 17,500 goods wagons against the rolling stock programme for 1957-58 at a total estimated cost of Rs. 22 crores ?

That "Cash Your Ideas" schemes have been introduced on all the Railways to encourage original and constructive thinking on the part of the rank and file ? A high-powered five-member Standing Screening Committee exists at each Railway Headquarters for the purpose ?

IMPORTANT

OLD VOLUMES

A few bound copies of Volume I from May '54 to March '55 and of Volume II from April '55 to March '56 are now available. Those who desire the same may kindly send immediately by Money Order or Postal Order a sum of Rs. 12 for the first Volume and Rs. 12/8 for the second Volume *plus* the registration charge of As. 8. These copies cannot be guaranteed after some time.

Loose copies of *some* of the previous issues from July '54 onwards are also available at Rs. 1/2 * (inclusive of ordinary postage) per issue. This amount should be sent in advance with the order. If the copies are required to be sent by registered post, a further sum of As. 8 should be added to the remittance.

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

FRESH ENROLMENT WITH RETROSPECTIVE EFFECT

Requisitions are frequently received for being enrolled as subscribers with effect from earlier months, but with a remittance of only Rs.5 or Rs. 10 per half-year or year as the case may be. *This is not the correct amount.* Any copies other than those of the current month which cannot be despatched on the 15th of that month are not eligible for the *free* postage included in the subscription. To cover, therefore, the EXTRA ordinary book packet postage that has to be incurred for despatch of earlier copies, subscribers are requested to include in their remittances a sum of As. 2 for each issue (together with As. 8 if Postal Registration is also required). In the absence of such surcharge, the receipt issued to such subscribers will indicate the amount so due and this will be placed to their debit for recoupment as early as possible. If not received before the expiry of the subscription period, this amount will be adjusted in the last month's subscription.

SUBSCRIBER'S NUMBER

In all references regarding the Journal, subscribers are requested to quote their MR Number which is indicated in the receipt issued to them, and which is also repeated on the wrapper enclosing each month's Journal. The address also indicates the last month which is covered by the subscription paid. *Fresh notices* of dues are therefore unnecessary and *cannot be claimed as a matter of right.*

SUBSCRIPTIONS

Subscribers are requested to send their RENEWAL REMITTANCES BEFORE THE 5TH OF THE MONTH FROM WHICH IT BECOMES DUE, so that the despatch list might be kept current. ARREARS on date may be paid up without delay.

MISSING COPIES

Subscribers are requested to give complete RESIDENTIAL ADDRESSES to avoid wrong deliveries of Journals. Whenever Subscribers do not receive their copies within the permissible transit time after the 15th, they should *at once* report to the Local Post Office and advise the Mg. Editor for taking up. Belated action is fruitless.

Appendix III Papers 1956 : Answers on Compulsory subjects Receipts Accounts, Books and Budget and General Expenditure—will be issued between March and July 1957.

Appendix II Papers Nov. '56 : Answers on Compulsory subjects, and optional subjects (coaching and goods) will be ready before the end of Feb. '57.

Answers to other subjects will also be attempted, if time permits.

DECIMAL SYSTEM

With effect from the 1st Jan. 1957, decimal notation has been introduced in giving Weather Reports. Thus, temperature is now quoted in degrees (Centigrade) and rainfall in millimeters. The conversion table is as under:

Old Farenheit degree minus 32 into 5/9 is equal to centigrade degree. Thus, if the temperature is now quoted as 20° Centigrade, it is equivalent to 20 x 9/5 plus 32 or 68 Farenheit.

One inch of rainfall is equivalent to 25.44 mm.

Thus 13 mm. of rainfall means roughly half an inch. For practical calculations we can multiply *mm.* by 0.04 to get inches.

The following is the coinage table to be used for Exchange purposes from 1st April 1957:

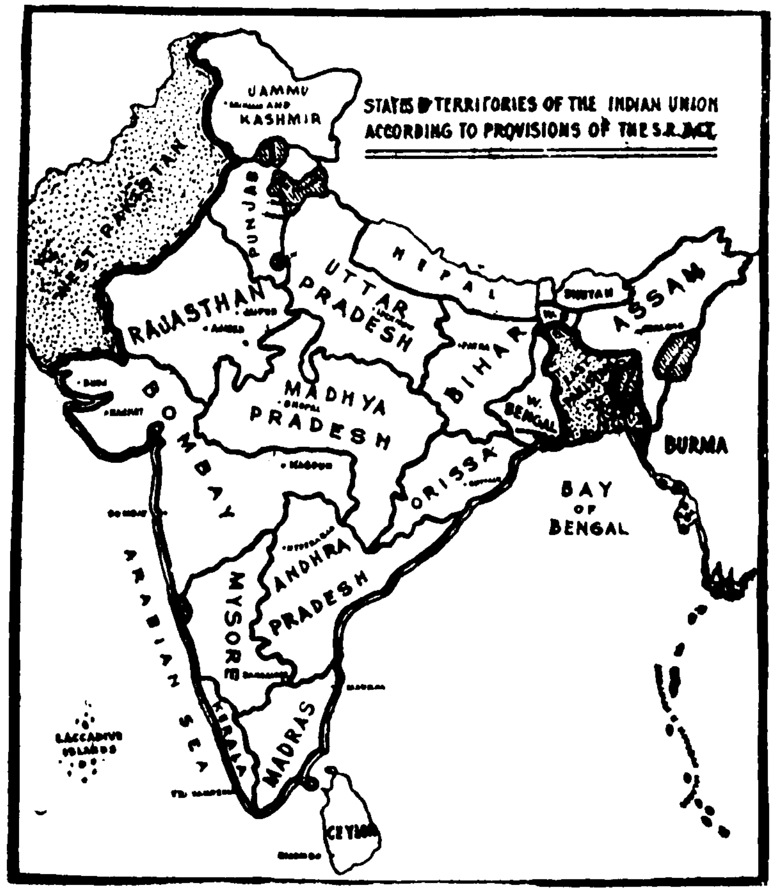
PIES	0	3	6	9
ANNAS	NAYE PAISE			
0	..	2	3	5
1	6	8	9	11
2	12	14	16	17
3	19	20	22	23
4	**25**	**27**	**28**	**30**
5	31	33	34	36
6	37	39	41	42
7	44	45	47	48
8	**50**	**52**	**53**	**55**
9	56	58	59	61
10	62	64	66	67
11	69	70	72	73
12	**75**	77	**78**	**80**
13	81	83	84	86
14	87	89	91	92
15	94	95	97	98
16	**100**	..	..	..

Here are a few conundrums for the Department to solve:

(*a*) A customer asks for 9 pies articles and tenders one anna; how much change should he get back—one Naya Paisa or two Naye Paise?

(*b*) Another customer tenders 2 annas for purchases worth one anna three pies: what change will he get—four Naye Paise or Five?

NEW MAP OF INDIA



After reorganisation of States in accordance with the provisions of the States Reorganisation Act and the Bihar and West Bengal (Transfer of Territories) Act, as from NOVEMBER 1, 1956, India will consist of 14 States.

In addition, there will be six Centrally-administered territories: Andaman and Nicobar Islands, Delhi, Himachal Pradesh, Laccadive and Amindive Islands, Manipur and Tripura.

The Institution of Rajpramukh will be abolished as also the distinction of States as A, B and C.

States	*Capital*	*Area in Sq. Miles*	*Population (In lakhs)*
Andhra Pradesh	Hyderabad	110,250	322
Assam	Shillong	84,924	90
Bihar	Patna	67,830	389
Bombay	Bombay	188,240	478
Kerala	Trivandrum	14,980	136
Madhya Pradesh	Bhopal	171,200	261
Madras	Madras	50,170	300
Mysore	Bangalore	72,730	190
Orissa	Cuttack	60,140	146
Punjab	Chandigarh	46,616	160
Rajasthan	Jaipur	132,300	160
Uttar Pradesh	Lucknow	113,410	632
West Bengal	Calcutta	33,279	262
Jammu and Kashmir	Srinagar	92,780	44

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