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The
RAILWAY
ACCOUNTANT

A MONTHLY JOURNAL
DEVOTED TO
RAILWAY ACCOUNTS,
AUDIT & FINANCE.



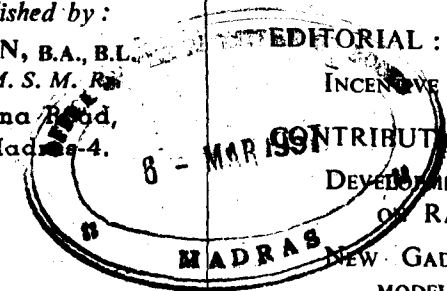
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Contributions are invited to this Journal on matters pertaining to Accountancy, more particularly of Railways. Every such contribution must be signed as a guarantee of good faith, even if not intended for publication. They may be in the form of Notes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

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

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

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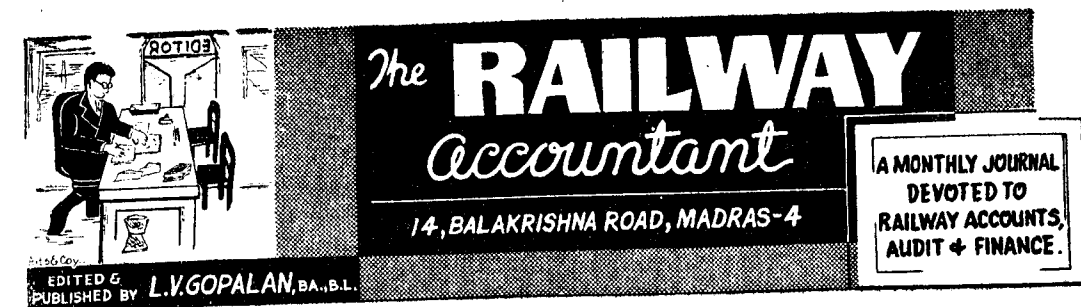
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Vol. III

FEBRUARY 1957

No. 11

Incentive Bonus Scheme

We have referred, in an earlier Issue, to the Incentive Bonus having been awarded in Railway workshops, particularly the Chittaranjan Loco Works. It is learnt that the experiment has been proving successful. Such a system pre-suppose the existence of a standard of work with which to judge improvements. In a place like a workshop, such ascertainment is possible as the Production Engineer can assess correctly the amount of work that is capable of being turned out in a given unit of time and under certain prescribed circumstances. But such data are not uniform in other spheres of Railway activity. For instance, taking transportation work, we have to fix data on the basis of wagon loadings or wagon releases or weights lifted and released in units of time and so on. Similarly, in the running of trains, attempts made at punctuality might be gauged by suitable means. In the case of station working, we can assess the work of the staff by their accuracy, promptness, neatness, etc. Similarly also in an Office, we can calculate the efficiency of the staff working by several phases of scrutiny including discipline. There is thus sufficient scope for encouraging the willing and honest worker. We have on previous occasions referred to the need for rewarding good work and punishing bad work. It is both the positive and negative aspects that should work simultaneously to get the maximum efficiency out of the staff. All these depend upon the assessment of accurate standards for purposes of comparison. If these standards are defective, the whole basis of review fails.

Of late, a very disturbing factor has arisen in almost every place, whether an Office or Station or elsewhere. This is the accumulation of arrears. Taking, firstly, the stations, we find that the submission of Returns to the Accounts Office has not been regularly carried out, with the consequence that the number of missing Returns has continuously swelled. It is obvious that in the absence of correct and timely Returns from the Stations, the Accounts Office would definitely be handicapped in the compilation of correct accounts. Failure in duty on the part of the station staff in this connection should not, therefore, be treated as an ordinary matter and leniently handled. But at the same time, the authorities concerned cannot deal with the case offhand. It is very essential that a thorough review of the circumstances leading to such defects should be carried out by responsible Officers and suitable action taken to prevent their recurrence. One thing that stands out prominently is that in recent days many of the staff are not recognizing their duty in the spheres of activity in which they are placed. Whatever the reason might be,

it is obvious that the absence of sanctions behind neglect of duty is certainly responsible for such a state of affairs. The fact that the Law enables the low-paid staff to be amply protected from financial punishment is a very great factor to be considered in this connection. The motive behind such a privilege might be very laudable from the point of view of the administration, but the consequences are certainly not what were anticipated at the time; and it is necessary now to infuse into the staff a spirit of loyalty to their work and to make them realise that they are part of a whole mechanism and that they should fit into the scheme adequately. That the staff have mostly been grouching about real and imaginary grievances alike is a regrettable feature. The existence of a sympathetic heart should not be used to the breaking point. Sometime or other, the limit of elasticity must be reached and if things are stretched too far, the thread must snap somewhere.

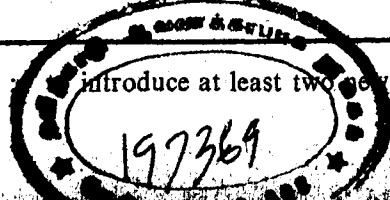
It is not with a view to disparage anyone that these observations are made. But it is to be regarded as a note of warning, that unless the sympathetic treatment that the staff are given is responded to by equally good work, the scheme should be treated as a failure. It is from this aspect that we feel that while there is every reason to encourage really deserving people in special ways and making them do better and better work day after day, it is equally necessary that bad workmen are also made to feel that they cannot go unnoticed.

Taking another instance, the accumulation of heavy traffic outstandings at stations, the cause therefor is not far to seek. There has obviously been a good amount of indifference in the matter of carrying out instructions that have been definitely laid down for such work; and that their neglect has not been properly noticed and punished from time to time seems to account for this heavy accumulation which is bound to threaten a financial loss of magnitude to the Railway. A stitch in time saves nine; but if neglected the breach is likely to get wider and wider leading, in the end, to do destruction. The desire to good work must come voluntarily, but at present good work has become more an exception than the rule. To remedy this position by awarding incentive bonuses is not likely to be the proper way. Duty must first be enforced and under proper conditions and only special efforts compensated in a special way.

The Accounts Department has certainly come in for a large share of blame in these various remises both by acts of omission and commission. That they have not followed up irregularities then and there is a thing to be noticed and that the staff have obviously been allowed a great latitude in this respect owing to the encouragement given to them by administrations in dealing with them is also greatly responsible for the handicap of the supervisory staff. It is thus evident that a great portion of the responsibility for the present confused state of affairs in the Accounts Department rests elsewhere than on that Department and the whole scheme of the staff treatment should be thoroughly reviewed in order to inculcate a sense of discipline and a desire to contribute their quota of loyal and sincere work to the well being of the administrative machinery. The Union Officials as accredited Representatives of the Railwaymen should certainly help the administration by bringing home to their constituents the necessity for conscientious work, absolute loyalty to the administration, reverence to their superiors and strict compliance with disciplinary regulations. It is only by a 'give and take' on such lines that good will come out both to the employer and the employee.

Your duty

introduce at least two new Subscribers every month. — Mg. Editor.



Development of Stores Organisation on Railways

BY SRI M. K. KAUL

(Continued from page 294 of Jan. '57 issue)

The present set up of the Central Purchase Organisation in India under the Ministry of Works, Housing and Supply is as follows:—

- (a) D.G., S & D and other allied organisations.
- (b) Mathematical instruments, Calcutta.
- (c) Director-General, I.S.D., London, with both Inspection and Supply wings.
- (d) India Supply Mission, Washington.
- (e) Controller of Printing and Stationery.

The Railways are required to submit their indents (programme Ad hoc and Express) valuing Rs. 10,000 and above per item for I.S.D. items. On receipt of these indents, it is the responsibility of the D.G., S & D and its allied organizations to procure the stores and make them available to the Railways on the dates referred to in the indents.

Rates and running contracts are being entered into by the D.G. S & D for common-user items and items which are required regularly and in bulk. This is an extremely good arrangement as Controllers of Stores of Railways can operate against these contracts by placing direct orders for stores as and when required.

In September 1950, the Ministry of Railways set up a Committee, known as Shroff Committee, to review the work of the Stores Organisation on Indian Railways. The Chairman of this Committee was an experienced and eminent businessman Sri A. D. Shroff, Director of Messrs Tata Sons Ltd.

The Committee went round the various Railway centres in India and submitted

their report in April 1951. In their Report, the Committee made several suggestions with a view to bringing about procedural improvements on the working of the Railway Stores Organisations.

The Ministry of Works, Housing and Supply set up a Store Purchase Committee to examine and report on the working of the Central Purchase Organisation on 11-3-1953, consisting of non-official members under the Chairmanship of Shri S. N. Buragohain. Due to the sudden demise of the Chairman, Sri S. N. Buragohain, the Chairmanship of the Committee was taken over by Shri G. B. Kotak. This Committee submitted their report on 15-3-'55. After considering the reports of these two Committees it was decided that the DGS & D should continue.

It was as a result of the examination carried out by the Shroff Committee and also the Stores Purchase Committee and their recommendations that the Controllers of Stores' powers of purchase were enhanced from Rs. 2000 per item to Rs. 10,000 per item (I.S.D. items) under normal conditions and Rs. 30,000 per item in case of emergency.

Controller of Imported Railway Stores and Controller of Railway Supplies

When the Railway Board was reorganised in 1924, there was a combined Mechanical, Engineering and Stores Directorate working under the Member (Technical). This position continued till September 1939. In April 1943, an organization styled 'Controller of Imported Railway Stores' was started, charged with the duty of scrutinizing and bulk-ing of indents of stores and indicating priority and essentiality. Initially this

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was purely a Railway Organization attached to the Director-General of Munitions Production, Calcutta, but later in June 1945 it was merged with the Supply Department Organization. Towards the end of April 1946, the Controller of Imported Railway Stores was transferred from Calcutta to Delhi and later on blossomed into the Controller of Railway Supplies charged with the duties of scrutinizing, bulking and progressing of all Railway indents. With effect from January 1947, the Controller of Railway Supplies was transferred to the Railway Department, the intention being that the separate Stores Directorate in the Office of the Board would be ultimately abolished. In actual practice, however, both these organizations continued till October 1947. In August 1948, it was considered that the work done by the Controller of Railway Supplies was legitimately the function of the Director-General (Industries and Supplies) and, therefore, it was decided to abolish that organization and replace it by a Railway Liaison Officer who would be attached to the Director-General (Industries and Supplies) and act as Chief Chaser on behalf of the Railway.

With the increase in volume of purchases of rolling stocks including locomotives, carriages, coaching stock, underframes, and wagons and the evolution of modern type of motive power in carriages, it was felt that the Branch in Railway Board's Office handling procurement of these items should be strengthened. The work was accordingly reorganised by the Railway Board under a separate Directorate, known as the Equipment Directorate, which came into being in February 1952.

Conclusion: An appreciation of the total value of equipments and stores purchased for the Indian Railways is given below:

Year	Amount (in crores)
1921-22	38.61
1922-23	15.19

Year	Amount (in crores)
1923-24	30.86
1937-38	15.00
1941-42	15.06
1944-45	45.41
1947-48	81.59
1953-54	105.86
1954-55	139.97

From the figures of stores balances of Indian Railways as well as figures of purchase of equipments and stores, it will be seen that the Stores Department's responsibility in independent India has increased much more than what it was during the British rule in India.

The development of the history of the Stores Department on the Indian Railways reveals that whilst in the early stages, it was looked upon as an unimportant branch under the influence of more important departments, during the last few years, particularly during the period after Independence, the importance of the Stores Department has increased considerably. The Organization of the Controller of Stores on Railways can no longer be called a minor department as the successful completion of plans and projects during the Five Year Plan periods largely rests with the Controller of Stores, as timely procurement and supply of stores is the essence of the success of the First and Second Five Year Plans. The Stores Department, therefore, is one of the important adjuncts to the Railway system. On it devolves the responsibility of procurement of everything from brooms, baskets to complicated rolling stock spares and heavy bridge girders. In the circumstances stores purchase is today a highly specialised and complicated process and officers responsible for stores purchase must be fully 'au fait' with market conditions, market levels and also the products that are available from different industries. The Stores Officers have also to be familiar with modern methods of store-keeping in utilizing the most efficient system of storage of different com-

modities and also their distribution to the indentors throughout the line. It is gratifying to note that the Stores Organizations on Railways have been able to successfully discharge the heavy responsibilities of maintaining a very high standard of efficiency. The Stores Organizations of Railways are in constant touch with the trade and offer all possible assistance required by the trade in the matter of technical guidance etc., as it is very necessary that excellent relationship should exist between the Stores Organizations on Railways and the trade to obtain the best results. The

trade also has responded equally well and, therefore, the country has made great strides in the matter of self-sufficiency which is the ultimate object of the Government. The trade deserves all congratulations for the excellent response in setting up new industries all over the country and it is hoped that with the progress of the Second Five Year plan, the trade will continue to improve the response so that the aim of the Government in the matter of self-sufficiency is achieved.

(By kind courtesy of *Southrailnews*)

New Gadgets will make Kurla a Model of Signalling Efficiency

BY M. S. VISWANATHAN, Chief Signal & Tele-communication Engineer, Central Railway.

Lines from five directions cross at Kurla, a junction ten miles off Bombay and 24 miles distant from Kalyan. This makes it one of the busiest stations on the Central Railway. On an average, one train passes here every two and a half minutes. This number is likely to increase during the Second Plan Period. To obviate traffic bottlenecks, the Central Railway is installing here an ultra-modern signalling and interlocking system. Work on this Rs. 30 lakh Project started in early 1956 and is expected to be completed by the middle of the current year. The new system will ensure a faultlessly safe and speedy traffic.

Kurla yard, ten miles off Bombay, is at the confluence of lines from five directions i.e., the Bombay-Kurla and Kurla-Kalyan quadruple lines, the Harbour Branch double lines, the Mankhurd Branch single line, and the new arterial single line for the Trombay Oil Refineries and the Thermal Power Station. The movement of this large traffic leads to occasional accumulations on this yard, and the delay of as much as a few minutes in passing a train results in a complicated traffic bottleneck.

Some 600 trains are dealt with daily at Kurla. This gives an average of one train every two-and-a-half minutes. During the second Plan period this traffic

is likely to go up still further. The Kurla-Mankhurd line is proposed to be doubled as more trains are required on this important growing suburban section. Besides, there will be an intensification on the main line suburban service particularly during the peak hours, and orders for rolling stock on additional account have already been placed to enable the running of extra trains.

After the completion of the route relay interlocking at Kurla, the traffic handling capacity of this yard would be enhanced sufficiently to cope with the contemplated three-minute suburban service and the impending increase in the main line passenger and goods traffic.

MECHANICAL SIGNALLING INADEQUATE

At present Kurla yard is worked by six block cabins with 272 mechanical working levers and 34 block instruments. Through movements and cross-movements entail a number of cumbersome and time-consuming operations on the telephones, block instruments, electrical transmitters and point and signal levers. Co-ordination between six independent cabins and their numerous electrical and mechanical devices is a difficult process and results in delays in operation and makes safety depend on fallible human element.

In the modern busy conditions, mechanical signals are ineffective in speedy clearance of trains through the yard. Often signals are hidden by a forest of electric traction structures and fittings. The existing two aspect signalling does not give sufficient advance indication to the drivers of the condition of the block sections ahead, and thus hampers high speeds.

And with the anticipated increase in traffic, the present delays and difficulties are further likely to increase. Hence major improvements in signalling were found unavoidable for safe and prompt traffic and it was decided to introduce electrical interlocking system.

HOW IT WORKS

As soon as a route switch is turned from the normal to the reverse position, the corresponding route relay for the normal position is de-energised and the route relay for the reverse position is energised. This, in turn, provides a circuit for the normal lock latch coil and the reverse lock coil of the interlocking relay to be energised. This happens only when all other conditions like the other interlocking relays are in normal or reverse positions as required and the track circuits are clear. Further the reverse coil when energised gives the necessary contacts for the circuits to be made up

for the corresponding points to be reversed or normalised as the case may be. After the points are reversed, the signal is cleared (taken to 'off' position) and the route lights are illuminated in the diagram. The interlocking relay remains in the reverse locked position until the conditions are set up for the normal lock relay to be energised.

OPERATIONAL ECONOMY

The introduction of automatic route setting and clearing of signals is very economical. From the pulling of as many as 40 hand-working levers, the working of 12 block instruments and the necessary telephonic communications each time, the operation is reduced to the mere turning of six switches on the control desk.

Also, by centralising the controls in one cabin, the number of operating staff will be reduced from the existing 34 cabin assistant station masters and 44 other staff to a mere 10 cabin assistant station masters and seven other staff. The cabin-building will be up-to-date in design and will be air-conditioned. It will be provided with all amenities including wash basins. The cabin will be 90 feet long, 28 feet wide and 28 feet high.

Auto-telephone facilities are provided for contacting the adjacent cabins, yard officials, stations, level crossing gates, as well as other locations. The maintenance staff will thus be readily able to contact the central cabin. A microphone and loudspeaker unit are mounted on the control desk which leaves the operator free to use his hands for route operation and other purposes.

NEW SYSTEM

In the new route-relay interlocking system, one cabin will replace all the six manually-operated block cabins and will serve the whole of Kurla yard involving 56 single switch points, 38 double and single slip points, 66 signals, and 21 junction indicators. A total of 112 different

routes can be established in this interlocking. In a number of instances, separate routes can be in use simultaneously, allowing parallel movements.

To control this interlocking efficiency from one cabin, there will be a panel fitted with all the route switches, point switches for individual operation of points indication of the aspects of the signals (that is, at danger or clear), indication of the setting of the points and various alarms to indicate any failure of the apparatus.

Behind the panel will be fixed an illuminated diagram displaying geographically the various tracks and track circuits, positions of signals and their route indications. Each track will be represented by two red lights—one at each end of the track circuits. As soon as a track is occupied by a train, or when the corresponding track circuit fails, the two red lights appear on the diagram. All the tracks on the panel are provided with white line and route lights are distributed evenly. The route lights appear on the diagram when any route is set. As the route is cleared progressively by the train, the route white lights disappear, thereby, indicating clearly the passage of the train.

Each route switch sets the line and clears the signal indicating the cleared line to a point 200 yards ahead of the next signal. In all, there are 163 switches consisting of 112 route switches and 51 point switches.

Provision is made for individual operation of points whenever a train moves over a route which is not normal or for shunting purposes or in cases of failures. Certain routes can also be set, at will, for automatic working when a number of trains closely follow each other on the same straight route.

FOOL-PROOF DEVICE

Once a signal has been cleared for a route, the route can be changed only if no train has approached within the

braking distance of the signal. Otherwise, turning of the route switch to normal will only restore the signal to danger but will not allow the route to be changed unless the train has passed safely over the route or come to a stop near the signal and a fixed time of about two minutes has elapsed since the restoration of the switch to normal.

An additional facility for the quick clearing of routes for the following trains is provided by each set of points being freed for the setting of another route after the passage of the train over the particular points instead of waiting for the train to clear the whole route. This feature is termed "Sectional Release Locking". In a busy yard like Kurla, this will greatly help quick traffic movements.

The new system called the One "Control Switch" system, derives its name from the fact that the turning of a single route switch sets and locks all the points in their respective positions necessary for the passage of a train on the route up to the next signal and an overlap beyond. It holds all the conflicting points and signals at danger and when the route is clear and safe for the passage of a train, it clears the signal. As soon as the points are set, an indication is obtained on the panel above the point switches giving an indication of the position of the points. As soon as the whole route is set, the route white lights appear on the diagram and when the train has safely passed and the signal has been cleared an indication is given above the route switch on the panel.

The operator can see the movement of the train over the route set, by observing the occupancy of the track indicated by red lights and the disappearance of the white route lights progressively as the train moves along and releases the backlocking. Some route switches set and lock as many as eight points and, in addition, maintain in a locked position an equal number of points and hold

about 12 conflicting route switches in the normal position.

IMMENSE JOB

The setting up of this complicated signalling system will be a tremendous job and besides costing a total of Rs. 30 lakhs, will involve the installation of 1,200 relays, 20,000 electrical contacts of

relays, 1,000,000 soldered connections, 250 lamps lit on signals, 2,500 lamps on the illuminated diagram, 700 miles of outdoor cable, 32 miles of indoor cable, 250 transformers, 30,000 feet of Air Pipe, and 200 location boxes and point valves.

(Courtesy: Indian Railways Magazine)

Breaking A Bottleneck

BY SHIV S. KAPUR *Deputy Director, Railway Board*

Moghalsarai serves as a clearance centre for over 4,000 wagons a day. Coal and other traffic converges here from all directions and fans out to all sides—east, west, north, south. This inevitably makes it a variegated bottleneck, but by consistent hard work and ingenuity wagon movement here has been greatly accelerated, and on November 7, 1956, 4,535 wagons were cleared—the highest ever. New plans are in hand for further improvement.

In terms of railway geography, Moghalsarai is a natural bottleneck.

I should hasten to add that the term 'bottleneck' is used here only in its literal sense and without the empirical odium that has, legitimately perhaps, come to attach itself to the term in the recent past. Also, when I refer to it as a natural bottleneck I do not thereby start from an *a priori* position of apologising for an unpleasant fact with which one has to ultimately come to terms. There is that too, of course, the ultimate limitation beyond which physical factors alone would not permit any appreciable increase in output, but that is not yet.

This is merely the sketch of an effort at redefining that limit. The new definition of the bottleneck at Moghalsarai is wider. It is also more truly pragmatic because it has been arrived at after strenuous endeavour which, in the process, has largely discounted psychological limitations. That perhaps is the measure of the recent achievement at Moghalsarai.

A glance at any railway map would indicate the railway topography of Moghalsarai and the areas that surround it. The interests served by traffic passing through Moghalsarai, their variety, extent, and importance to the economy of the country need to be emphasized.

TRAFFIC THROUGH MOGHALSARAI

On the east, there are the coalfields, the industrial area including the locomotive works, fertilizers factory and the steel plants. There is also Calcutta port. To the west and south-west of Moghalsarai there is a vast area in need of coal, industries near Ahmedabad, those at Amritsar, Delhi, Kanpur and so many other places. They, and the railway loco sheds themselves, all of them need coal, regularly and to their full requirements.

That is why something like 1500 wagons of coal alone pass through Moghalsarai yard every day, a vital stream from the coalfields whose flow must not be interrupted. What is more

these demands of expanding industry are daily increasing and must be met. A failure or a shortfall here would mean loss in production, a possible curtailment of railway services in the areas concerned, even as far a field as the Chola Power House near Bombay, or West Pakistan which gets its quota of coal from India every day.

The rest of the traffic passing west through Moghalsarai, approximately 500 wagons daily, is an assortment. It may include imported foodgrains or structural goods and machinery, fertilisers from the factory at Sindri, or locomotives, broad and metre gauge, for areas and railway regions in Uttar Pradesh, Delhi, Punjab, Himachal Pradesh, Rajasthan, parts of Bombay and Madhya Pradesh.

All this movement needs wagons. There is a variety of traffic that moves east, in the reverse direction, through Moghalsarai. It includes gypsum for the fertiliser factory, lime from Madhya Pradesh for the sugar factories, and jute. In addition, there are a number of empty wagons, 1200 to 1300 daily, sometimes even more, that must every day move in to feed the coal belt and the industrial area. Coal and machinery cannot move unless there is something to load them in.

That is why Moghalsarai is important; supplies fan out from here in so many directions, the return flow being gathered in here and passed on for fresh loading. It is here the many streams of movement meet; to that extent it may correctly be called a bottleneck.

A WAGON EVERY 20 SECONDS

On November 7, 4,535 wagons were despatched from Moghalsarai in both directions—an average of a wagon despatched every 20 seconds round the clock. The empties went east, coal and other loads moved west, at least from Moghalsarai. It was the highest figure ever recorded here.

All these wagons did not come into Moghalsarai yard unannounced, nor leave quietly with no plan or forewarning. Moghalsarai has an orbit of control that is very extensive. The Central Control at Moghalsarai, functioning under a Deputy Director of the Railway Board, must remain in constant touch with detailed movement in that area. The volume and, quite often the nature of all that is coming in from various directions must be known in advance.

Further despatches must be planned and co-ordinated with the receiving sections. An upset in one direction may put the entire massive machinery out of gear. Hence the need for close and continuing regulation of incoming and outgoing movement, to anticipate the former and plan the latter.

Moghalsarai yard itself is, naturally, important. The handling every day of over 4,000 wagons in a yard with a rated capacity of 3,000 needs special effort. Receiving lines on both sides have to be kept clear, sorting of wagons over the hump has to be fast and safe, the departure yards must be fed in accordance with the total plan of despatch in so many directions, and with loads properly marshalled so that they can run through to the farthest possible point without further handling en route, the hundreds of engine movements through the yard have to be co-ordinated.

A failure of apparatus or men here may spell temporary disaster. Most of the loaded wagons are received on so many trains, at all times, for so many various directions. Each one of some 1,800 to 1,900 wagons has to be sorted out, put on its proper train and sent on to a planned programme. Some 150 goods trains come into Moghalsarai daily or leave for their destinations. In addition there are the passenger trains.

A RECORD OF PROGRESS

A good deal thus depends upon the men working at Moghalsarai. The recent

drive to increase despatches through Moghalsarai took that fact as its starting point. More potent than even the limitations imposed by the inert facilities available is the self-limitation that rules the mind of men. It paralyses endeavour mainly because the achievements and traditions of the past are allowed too large a meaning. The success achieved in getting rid of that inhibition is reflected in the following comparative figures of traffic moved through Moghalsarai in the last five years.

Year	Average daily despatches	
	UP	DOWN
1952	1440	1423
1953	1490	1437
1954	1537	1488
1955	1672	1583
1956 (Upto July)	1787	1698
1956-August 2020		1963

To obtain an increase of 40 per cent in daily average despatches of up traffic

through Moghalsarai, a number of factors have been employed.

There has been some increase in the facilities available at Moghalsarai and on Northern and Eastern Railway sections above and below it which carry this traffic. Most of it, however, is the result of endeavour, in planning, regulation, and the daily labour that would not readily admit defeat. This effort continues; fresh targets have been laid down, chasing and area control organisations to more closely watch every movement are being set up at Moghalsarai and on adjoining sections.

There is a master plan to remodel the yard and introduce mechanisation using some of the most modern equipment.

In an expanding economy, breaking a transport bottleneck becomes a continuing process.

(Courtesy: Indian Railways Magazine)

Railways in India

BY SRI S. A. VANESWAR, Retired Accountant General.

Some of the problems and changes on the Railways in India today were dealt with in my article published in November 1956 Issue of the RAILWAY ACCOUNTANT. The problem of safety in Railway Travelling is of topical interest and is discussed below.

1. *Railway Accidents, their causes and prevention*: Three successive major Railway accidents including Ariyalur disaster served to focus the attention of the people and of Government on the question of Railway Accidents and how to avert them. It has a financial bearing, involving as it does, the strengthening and rebuilding of bridges and Railway tracks and replacement of engines and carriages, wherever necessary, re-

gardless of cost. We should not complacently assume that "accidents are accidents" and must happen. Like expenditure, there are cases of "avoidable" accidents which could be predicted and prevented by taking adequate precaution against their occurrence. Lessons of previous accidents also should not be lost on the Railway administration. Railway disasters happen but the administration goes on as usual. It is this possible public impression that Shri Lal Bahadur Shastri, Minister for Railways, at the time of Ariyalur disaster, sought to remove by tendering his resignation of Office, though it had not the remotest connection with it. Ministers are concerned only with the policy of Govern-

ment and not with the day to day administration of their Departments. But Mr. Shastri wanted to bring into relief the unity of the Railway from the lowest employee to the Minister in feeling for the loss of lives and property and realising responsibility for the safe running of trains. It was an act of self-sacrifice, as a matter of conscience.

We are engrossed so much with amenities to 3rd class passengers that it is proposed to provide air conditioned coaches and sleeping accommodation and fast trains for them. Ariyalur Railway disaster has shocked us all in a sense of reality and pointed to the necessity of SAFETY FIRST for all Railway travellers. Safety of running trains depends primarily on track and bridges. Engineers are responsible for constructing the track and bridges and they alone can maintain them in a safe and sound condition. There are definite technical rules of construction and maintenance and procedure relating to track and bridges which, if properly complied with in practice, must ensure freedom from accidents, as far as is humanly possible. But there creeps in the human element of negligence and failure to observe the rules strictly in practice.

COMMISSION OF ENQUIRY—ARIYALUR DISASTER

In regard to Ariyalur Railway disaster it was subjected to a judicial enquiry by Government who appointed Mr. Justice H. K. Bose, Judge of the Calcutta High Court, to constitute the Commission of Enquiry, assisted by two technical assessors. The findings of the Commission have been accepted by Government and published recently. Though *post-mortem*, they convey valuable lessons for guidance of the Railway Administrations in future. The accident has been attributed to the "unprecedented and unforeseen floods in the river Marudayar which caused erosion or scour under and around the southern abutment and caused its collapse on the arrival of the Tuticorin

Express" on the fateful morning of the 23rd November 1956. While holding that "it would be a rash conclusion to fix definitely the responsibility for the accident on the Engineering Department of the Southern Railway", the Commission has made virtual remarks against the patrolman, Permanent Way Inspector and the Regional Engineer concerned. The Regional Engineer has been held to be not at all serious in his examination or inspection of bridges as ordered by the Railway Board and his work considered perfunctory. The Patrol Man could not see the exact level of water with his hand signal lamp but could have remained on the spot and stopped the train. It is uncertain whether such a caution could have averted the accident. It will be right to conclude from this that the unusually heavy rainfall, breaches of tracks and floods were directly responsible for the collapse of the abutment to the bridge and consequent Railway disaster—while no individual official could be held responsible for the accident, it is still a question whether it could not have been averted, had the local officials carried out their prescribed duties properly and exercised special care and caution in view of the floods under the bridge.

RECOMMENDATIONS BY THE COMMISSION.

The following recommendations made by the Enquiry Commission call for prompt and complete implementation in the interests of safety of Railway travelling—

A. Strengthening of abutment of Railway Bridges and frequent inspections.

B. Rigid enforcement of the rules in the Railways Way & Works Manual and not a nominal compliance with them. Engineers should be given a short course in river training.

C. When Railway quarters are not provided, at least two patrol men should

be appointed for each beat from experienced and trained gangmen.

D. Fixing the length of Patrol beat at not more than three miles.

E. Supply of powerful electric light to each patroller.

F. Training of patroller to take soundings near abutment and piers to determine depth of the scour.

G. Stationary watchmen should be posted at bridges during floods or heavy rainfall irrespective of imminent danger.

H. In case of doubt, the patroller should not allow the train to pass over the bridge when water is flowing at high velocity.

I. Signboards should be put up near the Bridge.

J. Speed of train should be limited to five or ten miles an hour over bridges whenever there is a rise in water-level or increase in flow of water.

K. Good glass should be fitted to Y.P. Engines to make it possible for Drivers to see at a distance during the rains.

L. Daily water reading during rains should be taken at important bridges and the same inspected by Superior Engineering Staff.

M. High flood level should be prominently marked on every bridge and a *danger level* mark below high flood level should be fixed and marked in red. When the level is exceeded the patrolman should stop the train.

N. Passenger trains should convey portable telephone instruments for contact with the nearest Railway Station when stopped by patrolman or stranded between two stations.

FURTHER SUGGESTIONS

I. Re: A, B and D, there should be frequent surprise personal inspection of the bridges and abutment and checking up the beats of the patrolman during the monsoon by the P.W. Inspector, Asstt.

Engineer and District Engineer. The patroller is the linch-pin of the running train as the safety and lives of the passengers depend directly on his work. His work should therefore be checked and not be taken for granted. If there is any laxity in supervision, he is likely to stay away during heavy rains precisely when he must visit and inspect the bridge and abutment for detecting danger and avoiding an accident. He might be inclined to be easy and take the chance of the train running through safe. More attention should be paid to the recruitment of literate, smart and active men for patrol work and their training for their essential work. They should be able to act promptly and properly in an emergency and discharge their duties in a sense of responsibility. There should be a prominent number plate put up by the patrolman at the entrance to the bridge to show the number of visits, e.g., 1st, 2nd, 3rd etc., made by him each time. This number plate should be noticed by the driver and the Guard of the train as well as by the Permanent Way Inspector and patrolling will not rest merely on the oral evidence of the patrolman.

II. Re J; In addition to observing the speed limit strictly, the driver of the train should be on the alert and look out when going over a bridge during rains, so as not to take any risk. The Guard also should be vigilant in the matter.

III. Re B: The scour and rush of water through the bridge should be lessened and controlled as far as possible by provision for diversion thereof and plantation of reedsetc.

IV. The P.W. Inspector or Asst. Engineer should not treat Reports from patrolman or in the papers of heavy rainfall and rise in water as routine, but should make "on the spot inspections" promptly and take necessary action.

V. Generally, it is the six coaches next to the engine that are damaged resulting in casualties and injuries to

passengers in the event of a Railway Accident, e.g., collapse of bridge or abutment, derailment etc. It is for consideration of the authorities whether these six coaches should not be either dummies or be earmarked for parcels and fast moving goods. This will avoid heavy casualties or injuries among passengers.

VI. If possible, a Railway track tester in regard to its level should be devised and fitted as a feeler in front of each Engine.

VII. The Guard should watch the speed of the train when crossing a bridge during the monsoon. In the event of an accident to the Engine there must be a provision for an SOS to the guard which must work automatically or at least by hand, so that the guard can apply the vacuum brake and bring the train to a

stand still, thereby saving from collapse or derailment as many coaches as possible on the track.

But when all is said and done, there still remains the element of *risk* which is incalculable and represents the "Will and Act of God". We could take only precautions which are humanly possible and are suggested by past experience. The Lesson of Ariyalur and other major Railway disasters is to bring home to the Railway employees from the highest to the lowest need for the utmost vigilance, strictest compliance with the rules of procedure in practice and keenest devotion and responsibility in the discharge of their duties to the public and above all for SAFETY FIRST in preference to amenities, speed and comforts in Railway travelling.

Improving Clerical Efficiency

A. K. ROY, *Accountant, D.A.O's Office, E. Rly.*

[SECOND PART]

Side by side with less gifted members in all offices a number of staff—a minority—are devoted to their duty with great zeal. While the performance of a fairly large number is more or less perfunctory, this is a phenomenon to be surprised at. The answer to this riddle is that their zeal springs from the great pleasure they derive from their work.

This is the necessary mental attitude which is the key to all success on efficiency. One is more likely to succeed in a work, trade or vocation which one likes, loves or enjoys doing than in a task which one dislikes, hates or tries to avoid. We put our whole soul into a task which we like or regard as holy; we adopt a hostile attitude if we dislike it or regard it as unholy. This broadly explains the efficiency or inefficiency, success or failure, of all performances—both individual or collective.

So our offices or establishments or organisations can have efficiency proportionate to the percentage of such staff or members constituting it, who derive pleasure from their work or regard it as holy, to whom work has become a veritable faith worthy to live for.

In order to raise the standard of efficiency of our workers the most requisite action would be to enthuse them into a spirit of deriving pleasure from work or regarding it as holy. Human enthusiasm is always present in all individuals. It is only required to be carried into the proper channel. Much of it may be disguised or even mis-used into something positively evil. It is most timely that the administration is alive to this necessity and in the recommendation of the Estimates Committee in their 24th report as communicated by the Railway Board in their letter No. E (C) 56 RP/17 of

8-9-56 to all railways, stress has been laid to make the "humblest railway man feel that his work was important and develop interest in the work he was doing".

For this, the Committee adds, a "proper psychological approach" is necessary. The supervisory staff, the Board further clarifies, should, by personal contact, build in the worker an interest in his duties and keep it alive. The incentive of personal gain, both psychological and material, is a powerful indirect factor in building interest in work. This aspect has been dealt with in detail in the first part of this article which appeared in August 1956 issue of this journal. Some of the negative factors which retard the growth of enthusiasm are discussed here.

(1) *Inertia*: One of the drags to the new psychological approach is the lack of liveliness in our team work. The greatest difference between life in India and that in the West is the fast pace at which those people live. Here life is more leisurely, vegetating, without strong likes and dislikes. If, however, more and more people are made to realise, and honestly live up to, the fact that life is just a savage race for survival—our inertia may one day disappear.

(2) *Political partisanship*:—There is nothing which so much swamps the honest enthusiasm of workers as subversive propaganda. Human mass mind is capable of believing anything and every thing and the leaders exploit this to the fullest extent. It is a dangerous game which causes national downfalls, by stealing efficiency and by tampering with the loyalty of workers. It is noteworthy that while poverty is exploited, an evasive attitude is taken towards the root cause of mass poverty, viz. lack of living space.

(3) *Indiscipline*:—The army has a nice way of promoting efficiency. A feeling of respect for superiors results in a more efficient performance of duty or carrying out of orders. It is a natural human habit. The army regulations, exploiting

this fact, lay down a system of compulsory saluting of superiors. This system works very well. In civil life this system of saluting is voluntary. In some offices this volition is seldom exercised and there the efficiency is invariably of a lower order than where it is more willingly exercised. It is therefore to be wished that this system is spontaneously revived.

(4) *Lack of objectivity*:—The benefit the world derived from the Renaissance is the objective way of thinking—aiming at the root of the real problem, regardless and fearless of the personalities involved in judging it. The opposite way is the subjective approach—which we often find in propagandaist matters. In dealing with official questions if we decide the issue only in a spirit of allocating responsibilities, the result will not generally be conducive to efficiency. Every question considered from the view point of the maxim "whatever is natural is rational" gives a correct approach on the subject.

(5) *Incorrect notions*:—(a) *That respect springs from fear*. This feeling is only another name of inferiority complex and if the upper officialdom is imbued with it, efficiency of the team diminishes. However, it should be admitted that this belief is the residual heritage of humanity of the Jungle law of its forefathers—"kill or be killed"—to which it soon reverts in times of war when civilisation is eclipsed. There is a historical instance of the members of a community successfully resisting the onslaught of a rival community by putting on a grim look in their appearance thereby exciting fear in the opponents. In the field of international diplomacy this belief may be correct for "Attack (or readiness to attack) is (still) the best form of defence". To discipline children this motion may work, for we know the consequence of sparing the rod. But this cannot be the basis of dealings between man and man inside the same organisation or office. If

we are indisciplined enough to fight or be disrespectful or suspicious of each other within a small unit, how can we hope to have solidarity enough to repulse onslaught from outside?

(b) *That bullying is supervision*. The efficiency of a team depends upon the individual quality of leadership in charge of the team. But if the leaders being harassed and mentally tortured and getting a rude shock at their once complacent attitude towards humanity, acquire a perverted mental attitude the effect on the efficiency of their team becomes too obvious. This attitude is expressed in the following statement:

"Unless you can make yourself feared the mere provoking love and respect is futile. No one will obey you until he knows that you can do him harm. If you once do somebody a favour he will ask for another again. There is no end of such expectation of favours. If you stop doing him favours he will try to harm you and loudly proclaim scandals about you. Nobody accepts good favours done unto him as a gift—he thinks they are his legitimate dues. But if you do harm to others at the slightest opportunity people will be afraid of you. Not only will they be afraid of incurring your slightest displeasure but they will be actively eager to obey you and serve you. In return they will only beg this much of you that you will not, out of your kindness, do them any harm".

Sri P. Ghoshal, a retired Senior officer of the Calcutta Police and prominent writer on criminology, who has collected the above statement, says that it was once a popular belief that whoever is a greater bully is a better supervisor. He adds that such a belief is an anachronism in these days.

Dealing with such topics Mahatma Gandhi wrote in his Autobiography, "It has always been a mystery to me how men can feel themselves honoured by the humiliation of their fellow beings".

(6) *Lack of religion*:—A healthy community life, the promoter of all efficiency, is impossible without a healthy religion—which in wider concept is not a mere means to know the Unknown, but a community faith. Basically, there is no difference between religion and politics. Mankind to-day is more hungry for faith than they were at the dawn of civilisation. A healthy religion cements the alliance between man and man and makes the society into a close-knit unit. The test of a community is demonstrated at the time of its struggle for survival and invariably the one with a healthier religion has a better chance. It is therefore proper that we cultivate a strong faith based on a scientific outlook on the world.

In the next Part, I will endeavour to offer some practicable suggestions for improvement of efficiency in the Accounts Office.

World Bank Aid for Railway Development Programme

On pages 280 and 281 of this Journal for December 1956, a reference was made to the Indian Delegation to the World Bank authorities and their return to India confident of success. The World Bank has since sent a team of Railway Consultants to India and the Government firmly believe that the Bank would consider favourably India's application for

one or more loans which would cover a substantial portion of the foreign exchange requirements of the Railway Development Programme under the Second Five Year Plan. It is hoped that the loan arrangements may be finalised by June 1957.

The World Bank's team consists of Mr. J. E. Slater of Messrs Coverdale and

Colpitts, Railway Consultants to the International Bank for Reconstruction and Development; Dr. G. V. T. Burgess, Mr. Roeder and Mr. Joedicke. The party is expected to discuss Indian Railway problems with the Railway Board, and also tour the coal and steel areas of the Eastern Region and visit the Calcutta and Bombay Ports, the Locomotive and Integral Coach Factories and a few main Railway Workshops.

In considering the loan assistance to the Railways, the Bank's main concern is not with the economics of the Railway transportation, nor with the financial working of the Indian Railways, but solely with its operational efficiency and the problems of construction, equipment and maintenance which must be tackled for preventing the efficiency from going down under the impact of the mounting traffic load and for the further improvement of efficiency. The density of goods traffic alone on Indian Railways is 1.15 million net ton miles as against 1.33 miles in the United States. But taking goods and passenger traffic together, the density in India exceeds that in America. Traffic problems in India concern mainly the goods traffic on the Broad gauge which is nearly 80% of the entire traffic. The Railway Board has been concentrating on essential requirements of coal movements and steel production and to some extent also on cement movement. The Board is expected to place before the World Bank authorities the following three main conclusions:

(1) Steam locomotion cannot be expected to contribute any further to operational efficiency in the Eastern coal-steel belt where the efficiency is going to be challenged most by the Second Plan;

(2) Electrification is the most economical alternative;

(3) As the electrification will take three to four years to complete on the constructional side, "dieselisation" of these tracks is most urgently necessary.

When foreign exchange becomes available for the purpose, the Railway Board propose to purchase 100 diesel locomotives, which, after electrification, can be employed elsewhere in the country. The other purchases will be steel for track, electrical equipment and rolling stock, signalling equipment including what may be required for the electrification programme. As the World Bank is believed to agree with the view that the Indian Railways should have electrification as an important means to cope with the formidable traffic problem that is ahead of them, it seems reasonable to suppose that the ensuing on-the-spot examination of the problem by the Bank's Railway team will result in prompt and adequate loan assistance from the Bank to the Indian Government.

With planned production of steel, coal, cement and other industries and increase in agricultural production envisaged in the Second Five Year Plan, the Railways will have to be prepared to deal with nearly 50% more traffic than the present level. The movement of coal and raw and finished materials to and from the steel factories will alone approximate to 40 million tons of traffic. Most of this traffic will be carried on routes which have practically reached saturation. Such a heavy increase in capacity particularly in relation to traffic feeding the steel works which requires a degree of regularity cannot be satisfactorily ensured with steam traction. Further, these are sections which continue to be the main channels of movement in future development of steel and other heavy industries. Hence, the sections concerned are proposed to be electrified and till such electrification is completed, to utilise diesel engines.

In order to achieve improved operations, the following steps are being taken by Indian Railways:

(1) Introduction of All India marshalling yards which have been designed on the principle that the traffic should be

marshalled closest to the point of origin to the furthestmost destination points for which block trains can be formed. In this way, detentions of wagons at a large number of intermediate yards have been obviated;

(2) Introduction of co-ordinated link paths on all main and trunk routes to expedite movement of freight traffic.

(3) Minimisation of the adverse effects of setbacks to operation caused by hot axles by means of nursing the prospective hot axles near watering points and carrying them through to the next yard without detachment;

(4) Reduction in the percentage of damaged goods wagons by carrying out light repairs in the yards instead of in the sick lines, extending the hours of working of important sick lines, intensification of the use of the skids in marshalling yards to prevent rough shunting etc.;

(5) Special chasing organisation in the main marshalling yards to expedite movement and ensure right time starts;

(6) Fixing of targets for various operational features, such as wagon miles per wagon day, net ton miles per wagon day, after a careful appraisal of the performance potential of the railways.

(7) Introduction of area control system for wagon and engine movements besides train control. This yard control organisation was set up some time ago but it was weak due to lack of adequate tele-communications between the control and the various points in the yard. Steps have been taken to develop a strong organisation in large areas like Moghalsarai, Kanpur etc.;

(8) Appointment of loading inspectors to ensure maximum loading of wagons at large depots and loading points such as Moghalsarai etc.;

(9) It is also proposed to relay full details of consist of trains originating from the coalfields by tele-type so as to reduce the detention time of wagons in

marshalling yards. To start with, steps have been taken to do this by relaying the information from Gaya by phone pending the installation of tele-type. This arrangement has already proved very successful in enabling us to deal with nearly 2000 wagons per day at Moghalsarai whereas only a few years ago its capacity was rated to be only 1200/1300. It is proposed to introduce tele-type arrangement in the coal-fields first and then at Bezwada, Bhusawal and other major points.

(10) All steel factories both old and new would have area control organisations to coordinate movements within the steel works on the one hand and with railways on the other.

(11) In certain yards, engines are detained due to cross movements in the yard. This problem is particularly serious at Moghalsarai where 200 engines have to be passed by one cabin during the day. This difficulty is being overcome by provision of fly-overs.

(12) On busy single and double line sections, working to saturation level automatic signalling is being installed.

Attention is, in this connection, also invited to the special article on the Moghalsarai yard arrangements, published elsewhere in this Journal.

As stated earlier in this article, steps have been taken by the Railway Board in placing an order for one hundred Broad Gauge powerful 2,000 HP Diesel Electric Locomotives with the ALCO Products Inc. of New York.

The total value of the order will be about 10.7 crores of rupees or 22.4 million dollars. Twenty of these locomotives are expected to be shipped to India in June this year. The Firm is also expected to enter into a collaboration agreement with the Government of India for the training of Indian Personnel in the repair and maintenance of these Engines; such training being given both in the U.S.A. and in India.

"G"

Scheme for Expenditure Control in Union Government Ministries

The Union Finance Minister, Mr. T. T. Krishnamachari, explained before a Conference of Union Government Secretaries in January '57 a modified version of the 'Chanda Scheme' for devolution of administrative responsibility for expenditure of budgeted funds in the various ministries. This scheme differs from the proposals mooted by Mr. A. K. Chanda, about three years ago, in that the proposed Financial Advisers are to be 'attached' and not 'internal' officers of the various Ministries. This scheme envisages broadly the posting of an attached Financial Adviser (who may be an Under or Deputy Secretary) to each Ministry to assist it from the very inception of a proposal. He would be able to advise the Ministry on the financial aspects and the administrative Ministry could utilise his services fully. He would exercise functional control over the budget cell in each Ministry particularly in the preparation of the Budget, in receiving and reviewing reports of the progress of expenditure and in ensuring that expenditure does not outrun the allotments.

Apart from these 'attached' Financial Advisers there would also be two or three Senior Joint Secretaries of the Finance Ministry, who would deal with the major items of expenditure like multi-purpose projects, public enterprises, important negotiations etc.

In these cases, the Joint Secretary would deal with "bulk expenditure" which do not lend themselves to precise budgeting.

Till now liaison between the Administrative Heads of the various Ministries and the Financial Adviser has been so imperfect that Secretaries have often not become immediately aware of any objections raised to a given proposal. The new system is designed to facilitate continuous consultation and thus avoid the loss of time over references back and forth between the spending Ministry and the Finance Ministry. It is, however, recognized that the reform will not be complete till accounting work can also be done by the Ministries themselves instead of being carried out by the Auditor General's organisation.

The Finance Minister stressed the need to give the Secretaries of Ministries a certain amount of latitude with regard to expenditure provided it is already budgeted for.

The Finance Minister added that the Representatives of the Finance Ministry on Government Industrial undertakings would be so chosen as to provide only men who have experience of allied activities. Reference was also made to the placing of a Senior Joint Secretary—in view of the increasingly difficult manpower situation and rapid expansion of Government activities—in charge of Personnel matters including rules and regulations, scales of pay and the creation and manning of senior posts.

Note: The working of the Divisional Organisations on Railways could be conveniently compared with the above scheme and the extent to which either could be improved or augmented could also be studied. —Ed. R.A.

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Mg. Editor.

Subjects of Moment

Classification of deposits made in Courts in satisfaction of a decree pending judgment of an appeal filed against the decree

Hitherto payments made in the Courts by way of security for staying executional decrees had been charged to the minor heads "Railway Advances" under the Major Head "Departmental Advances" in Section "S. Deposits and Advances not bearing Interest." Under instructions from the Comptroller and Auditor General, these payments are now classified under "S. Deposits and Advances: Part II. Suspense Account: Account Suspense Account" for subsequent clearance. The Railway Board desire that this change should take immediate effect and readjustments, if necessary, made in the figures for '56-'57 and advices sent to the Railway Board accordingly in the Revised Estimates for 1956-57 & Budget Estimates for 1957-58.

Refund of Earnest Money and Security Deposits for Contracts

In cases where a tender given on the contract concluded is accompanied by Earnest Money or a Security Deposit, there is generally no condition involved that the money deposited will be repayable at a particular point of time; nor is there a condition that such deposits will be refunded on demand. Claims for refund of Earnest Money and Security Deposits in such cases should therefore be treated as time-barred, only if the claims are not made within six years after they fall due.

It is further clarified that in the case of earnest money deposit at the time of a tender which is not accepted, the refund would fall due the moment the tender is ejected and, in the case of a concluded contract, the refund of the security deposit will fall due as soon as the contract is satisfactorily performed and the Government has no outstanding money claims against the contractor in respect of any other transaction.

Amenities for Passengers and other Railway Users

On the recommendations of the Estimates Committee, the Railway Board have decided to delete items Nos. 14 and 18, reproduced below, from the list of works in connection with 'Amenities for Passengers and Other Railway Users'

Item No. 14: Provision of coal dumps with/without paved flooring at transshipment points.

Item No. 18: Conversion of Narrow Gauge lines into M.G./B.G. made at the special request of the public.

2. The Railway Board have also decided that in the case of works of "Remodelling of big stations including Station Buildings", the cost should be properly split up between works relating to 'Amenities for Passengers and other Railway Users' and other works and the cost relating to the former should only be allocated to D.F.(1) and that of the latter charged to other appropriate heads of account, as provided in para 912 G. 1.

These orders take effect from 1-4-'56 in respect of works for which detailed estimates are sanctioned on or after that date.

Workmen's Compensation

In a recent case, the Bombay High Court has held that, in law, an injury could be deemed to have arisen out of employment if sufficient causal connection is established between the employment of the worker concerned and the injury. The deceased was a mill worker and on the day in question he had pain in the chest while on duty. He was given a stimulant, but it did not help and he died while he was being taken to the Hospital. The Medical report showed that he died of right-sided heart failure and that his heart-disease was about ten years old. There was no evidence to show that on the date of his death, the worker did any work. The Commission-

ner for Workmen's Compensation rejected the claim for compensation on the ground that it could not be maintained that any strain was caused by any work and so it could not be held that the death was out of employment.

The High Court, however, did not accept the Commissioner's view, but held that the question to be considered was whether the employment in any way accelerated the death of the workman. It was not necessary in law that at the time of his death, the employee must actually be doing work which causes strain. If it is established that by regularly doing work which he is called upon to do by his master, his employment causes strain which accelerates his death, then the injury would be deemed to have arisen out of employment.

Classification of refund of Revenue in Accounts

Commission charges paid (1) to Out-Agency Contractors and (2) to private

canvassers, for securing advertisement in Railway Buildings and Carriages etc., which are at present charged to working expenses should be treated as refund of earnings collected under the head Z 700.

Z 713 Commission to Out Agency Contractors

Z 714 Commission to Private Canvassers for securing Advertisements in Railway Buildings and Carriages etc.

Payments already made and booked in accounts for 1956-57 as expenditure will have to be revised and treated as reductions of earnings.

(R.B. No. 55 AC II/2/9 of 4th January 1957).

Note: It will be noted that these charges, which were hitherto treated as *expenditure*, should now be dealt with as *minus earnings* outside the scope of the Demand.

Ed. R.A.

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Mg. Editor, R. A.

Advertisements are invited for insertion in the Anniversary Number of the Ry. Accountant. Those who procure them will be suitably compensated. Rates for advertisements can be obtained on application.

Mg. Editor, R. A.



NEWS, NOTES, COMMENTS

National Railway Users' Council

A meeting of the National Railway Users' Council was held at Delhi early in Jan. 1957 at which the Railway Minister presided. The Members generally expressed their appreciation of the state of improved achievements in the transportation position and noted with satisfaction figures of higher wagon loadings and better wagon utilisation of late. The Railway Board assured the Members that further improvement would be achieved shortly.

The Council was not in favour of any extension of Railway concession in view of the continued prevalence of overcrowding and were of different minds regarding the limits of free allowance of luggage to be allowed to passengers. Passenger amenities, catering, ticketless travel, claims position etc. were also among other important subjects discussed by the Council.

Statistics of Indian Railways

The approximate gross earnings of Indian Railways during December 1956 amounted to 29.01 crores showing an increase of 83 lakhs as compared with the actuals for Dec. 1955 which amounted to 28.18 crores. The total approximate gross earnings from 1-4-56 to 31-12-1956 amounted to 250.79 crores representing an increase of 22.10 crores as compared with the actuals for the corresponding period of the previous year.

Goods Tonnage: The number of tons of merchandise lifted during Dec. 1956 was 7085000 and 2000000 over the BG & MG respectively which represents an increase of 5.35 and 20.3% respectively over the figures for the previous month. The total number of tons lifted for the period from 1-4-1956 to 31-12-1956 were

63450000 and 15594000 respectively, over BG and MG, which shows an increase of 11.0 and 6.14% respectively the figures for the corresponding period of the previous year.

Wagons loaded: The number of wagons loaded during the month of Dec. 1956 was 466475 and 297875 respectively for BG and MG respectively, representing an increase of 7.41 and 15.9% over the figures for the previous month. The total number of wagons loaded from 1-4-1956 to 31-12-1956 was 3800181 and 2249604 for BG and MG respectively, representing an increase of 6.17 and 8.60% over the corresponding period of the previous year.

The differences in loading during the period of nine months are attributable in regard to BG to substantial increase in Jute (raw), Sugar, Sugarcane, Iron and Steel others, tea, Manganese ore, other metallic ores, counteracted by shortage in non-Government Railways Coal and coke, cotton manufactured, jute manufactured and pig iron.

In regard to MG, the main increases are in jute raw, jute manufactured, sugar and sugarcane, Iron and Steel others, Tea, Iron ore and other metallic ores, counteracted by shortage in respect of cotton raw, cotton manufactured, cement and coal for other Government Railways and manufacturing units.

Trains running late

The Railway Board has been trying an experiment at about twenty stations, where, through Loudspeakers, announcement is being made to passengers and friends waiting for trains, the causes of late running of trains, and when they are expected. After watching the results of this experiment, the procedure is in-

tended to be extended to more stations. The idea behind this arrangement is to prevent irritation in the minds of the waiting passengers or their friends or relatives and thus extend some courtesy to their sentiments.

Railway Signalling

The Railway Board has sanctioned a 22 lakhs of rupees scheme for improving the signalling facilities at eight stations situated between Wardha and Balharshah on the Delhi-Madras Section on the Central Railway. They will be provided with modern Interlocking Signalling.

Interlocking of Stations will ensure great safety and speed in the operation of trains and help in the stepping up of line capacity.

Introduction of Decimal Coinage

(Gist of a Circular letter issued by the Comptroller and Auditor General of India).

Arrangements are said to be in progress for a switch over to the decimal coinage, on the 1st of April 1957. Government accounting, with effect from that date, is to be maintained in terms of rupees and Naye Paise instead of rupees, annas and pies. All chalangans in support of money tendered in payment of Government dues and all bills for withdrawals are to be expressed in terms of rupees and naye paise. The forms of Bills, chalangans and other books of account used by Government Departments are to be revised to show Rupees and Naye Paise separately, the existing forms being suitably adopted for their use till they are exhausted.

The standard method of expressing an amount is Rupees followed by a decimal and the number of Naye Paise in the tens and units columns: thus 25.05 would represent twentyfive rupees and five Naye Paise and 25.50 would represent twentyfive rupees and fifty Naye Paise. The abbreviated form for the Naya Paisa would be NP.

Rounding off is to be made only at the stage when payment or tender of money

takes place. In agreements, enactments etc., where rates are specified, the rounding off should be made only in respect of the total amount payable or receivable in a single transaction and the amount specified in rupees annas and pies in financial sanctions, rules, orders, notifications, contracts, deeds or other enactments will be automatically construed or expressed in terms of equivalent value under the decimal system without any rounding off.

While payment of Government dues will be accepted in whatever currency it is made, every endeavour shall be made to make payment of Government dues only in new coins.

Coins of the denomination of one and two annas will be withdrawn first as decimal coins of 10 Naye Paise and below will be in circulation in sufficient quantities at the initial stages. Exchange of these coins will necessarily result in a small profit or loss in the aggregate to either of the parties exchanging the amount. This element of profit or loss will occur so long as the existing coins continue to circulate but it will diminish progressively as increasing quantities of the new coins enter into circulation. To keep down to the minimum this element of profit or loss, public are requested to have their holdings of existing coins exchanged by new ones tendering amounts of four annas and multiples thereof for which exact equivalents in terms of the new coinage exist. Treasuries etc., will give new coins in exchange of the existing coins only on this basis.

Centralised Traffic Control

It is expected that with Centralised Traffic Control, the capacity of the Railways would be increased between 25 to 30%. Centralised Traffic Control is a modern development in signalling Engineering whereby points and signals of a number of stations on a section could be operated from a suitably located Control Office by one Operator. Under this system, the Railway Line is track clear.

cuted throughout and points and signals are operated by thumb switches so located as to enable the operator to lower signals expeditiously.

The cost of installing Centralised Traffic Control is estimated at Rs. 1.4 lakhs per mile, but cost of providing double lines would be at least five times this cost.

Quicker transit of Goods

The Union Government have decided not to import wagons any more from foreign countries but to depend entirely on the Country's own resources. The Railway Board are working out plans to keep the available wagons constantly moving.

The Research Section of the Railway Board has calculated that in twentyfour hours wagons are on move on an average for four to 4½ hours and that sixteen hours are wasted on terminal delays. These delays are proposed to be eliminated by curtailing the hours of free time allowed for loading and unloading. Detention of wagons even on weighbridges is being tackled by modifying the weighment procedure.

Conference of Railway General Managers

The Home Minister, Mr. Pandit Pant, said that India had one of the biggest Railway systems in the World and those charged with the responsibility of running it had one of the most onerous responsibilities that any one either in this country or elsewhere could be asked to carry. He regarded it as a marvel that there should be such team work and such co-ordinated activity over such a vast net work which covers this extensive country from one end to the other. He added "It is one of the great achievements of your administration and of your efficiency and vigilance that things move on so smoothly and so well."

The Conference undertook a detailed review of the transportation position on each Railway. The review covered the progress so far made in various directions

calculated to further improve the operational efficiency, e.g. scientific loading of wagons, to secure better load for wagons, utilisation of open wagons covered by tarpaulins, running of trains with maximum loads, strengthening of the wagon chasing organisations, reduction in the percentage of rolling stock under repairs, etc.

To keep a watch on the progress of the 2nd Five Year Plan, Planning cells have been or were being set up even at the divisional levels on each Railway. The meeting reviewed the general progress of works on each Railway during the current year and also the programme for 1957-58.

The meeting considered various steps which had already been taken to strengthen precautions against the occurrence of accidents on the railways and discussed what further measures were necessary.

The meeting was informed that a Committee of Engineers was already working on the ex-Nizam's State Railway in regard to the safety of Railway Bridges. Another Committee was being set up to review the various empirical formulae for the design of water ways. Yet another Committee was being proposed to be set up to make recommendations about protective measures to be taken regarding the safety of Railway track against damages by heavy rain and floods.

The Government was also considering the electrification of certain sections of Railways in addition to those already provided for under the 2nd Five Year Plan.

Ticketless Travel

A report of the following incident has been received from the Press Information Bureau and stated to be recorded in official documents.

At Etawah Station, two students bound for Ekdil, six miles away, to appear for an examination, got into a Second Class compartment. They had

no tickets with them and the T. T. E. who was travelling in the same compartment asked them to pay up the fares plus penalty to an extent of Rs. 12. The boys demurred to it. Suddenly, a Sadhu, who was seated in the same compartment, offered the amount to the T.T.E., and obtained a Receipt therefor. When the train arrived at the destination, the Sadhu got out and was followed by the two Collegians, who ran after him, apologised to him, promised to make good the money and never again to travel without tickets!!

(Apart from the Propaganda value of the above information, it is strange that for a distance of six miles for two second class tickets Rs. 12 were charged. The case may be looked up in the official records and the accuracy of the amount charged verified. *Ed. Rly. Acctt).*

Another instance has also been brought to Notice. It is that of a habitual ticketless traveller, a ryot of Chingleput. When he was travelling by the Kancheepuram Passenger train, as usual without a ticket, one day, he was caught by the T.T.E. and produced before the special Railway Mobile Court Magistrate, who fined him Rs. 100. He was one of nearly a hundred such ticketless travellers rounded up by that train. The fine in the case of others ranged from Rs. 5 to Rs. 25 each.

What is required to stem this tide of immoral habit is to educate the public as to their bad habit and their consequences and bring about reformation in their minds so that they should consider it something worse than a sin to cheat the Government. The education should take a line of least resistance and be varied according to the mentality of persons to be dealt with. It is prevention that would be long standing and not the cure. *Mg. Editor, R.A.*

Madras University Centenary Exhibition

In connection with the Centenary Celebrations of the Madras University,

an extensive exhibition is held at Guindy, Madras, in which the Southern Railway has taken a stall. Besides exhibiting therein, in colours, the bi-weekly vestibuled air-conditioned deluxe express train between New Delhi and Madras, to be inaugurated at New Delhi on the 9th February 1957, there is a working model of the Double Wire Multiple Aspect Signalling Model which shows the safety measures adopted to prevent accidents. Its features are the working of the signals and points by double wire as opposed to the old single wire working of the signals and rod working of points and the introduction of semaphore multiple aspect signalling. Under this arrangement, every driver has a caution signal in advance of a stop signal within braking distance. This type of multiple aspect signalling has been introduced on several sections of the Southern Railway and their use is being extended to several other sections.

The Official Spokesman of the Railway explained the various exhibits in the Stall to the Pressmen by special invitation on the 2nd Feb., 1957.

It is, felt that the stall could contain material which will be of general educative interest to the public at large and also helpful to the Administration. As instances can be cited, prevention of ticketless travel, beggar nuisance etc., by cartoon; proper packing and labelling to prevent heavy incidence of claims, by suitable instructions; avoidance of loose shunting and dangers resulting by neglect of such instructions; amenities provided by Railways with a suggestion book for the use of the visitors; statistical figures regarding earnings and expenditure on various counts, economies effected or proposed to be effected; aspects of the Second Five Year Plan working so far as Railways are concerned; difficulties of the Trading Public and measures to remedy them etc. In fact, the Railways have to do a lot in order to meet the carping criticisms of the public in and out of season.

Being a part of the University Centenary Exhibition, there should have been a lot of educational material provided to show the progress being made and proposed to be made in Railway Transport. *Ed. R.A.*

Miraj-Kolhapur Line to become Broad Gauge

A traffic survey to be carried out by the Central Railway has been sanctioned for the conversion of the 30-mile Miraj line on the Central Railway, Kolhapur in Bombay State, to broad gauge.

The survey is being undertaken in conjunction with the proposed conversion of the narrow gauge Kurduwadi-Miraj line to broad gauge, for which survey work is already in progress.

Godhra Rail Yard Remodelling

The Railway Board has sanctioned a scheme estimated to cost over Rs. 40 lakhs for remodelling the railway yard at Godhra on the Western Railway.

Godhra is an important transshipment junction which deals with traffic moving in four directions—to Ratlam, Baroda, Anand and Lunavada.

The remodelling, which will be carried out by the Western Railway, has become necessary to equip the yard to cope with the expected increase in traffic during the second Plan period.

Bombay Rail Workshop to be Remodelled

The Central Railway workshop at Matunga, near Bombay, is to be remodelled at an estimated cost of over Rs. 23 lakhs.

The remodelling has become necessary to equip the workshop to cope with the anticipated increase in the volume of work during the second Plan Period.

Railway Photographic Exhibition, 1957

A number of foreign railways, including those of U.S.A., France and West Germany, have agreed to participate in the Railway Photographic Exhibition being organised by the Railway Board in New Delhi during the Railway Week in April 1957.

The Exhibition will be preceded by a Railway Photographic Competition open to amateur and professional photographers, in which prizes totalling Rs. 3,500 have been offered by the Railway Board.

The Exhibition will coincide with countrywide celebrations marking the 104th anniversary of the running of the first train in India.

Wagon Loading

As part of a campaign to utilise to the maximum extent the existing goods wagons in order to carry more goods under the impact of the Second Five Year Plan, the Railway Board has issued instructions that loading of goods wagons at all Railway stations is made compulsory even on Sundays and Holidays not excluding the Republic day and the Independence day.

It is stated that the Trading Community has, on the whole, been cooperating with the Railways and putting up with difficulties inherent in working on National Holidays in the larger interests of the country.

Railwaymen's Grievances

It is learnt that the Union Railway Minister, Mr. Jagjiwan Ram has called for a Meeting of the Presidents and General Secretaries of all recognized Railway Unions of the Indian Railways at New Delhi on the 10th February 1957. The Minister is expected to discuss with them matters relating to the reported grievances of the Railway Men.

Note: It is certainly very encouraging that round-the-table talks are arranged in this manner. But if such occasions are availed of by the parties to the talks to thrash out only important subjects requiring immediate settlement, it would really be helpful. But if such opportunities are converted into discussions of all and sundry items, the real purpose of such contacts would be lost. In this connection, we have learnt that, recently on a particular Railway, the discussions with the Union Officials by the Administration lasted for two full days much to the detriment of disposal of important official work during the period.

Ed. R.A.

Simplification of Railway Accounting

At page 313 of the issue for January, 1957, it was stated that Shri M. V. Seshadri FA & CAO, Western Rly. had submitted a scheme to the Railway Board on the above subject. It is learnt that the information is not correct and that no such proposal has been made by him.

Value of Surprise Checks

The value of surprise checks, apart from routine checks, not only by Accounts Officers but by the Executive cannot be over-emphasised. That this is so is brought out clearly by a recent case reported in December 1956. It is learnt that Group Captain M. M. Engineer, Commandant of the Second Wing of the Indian Air Force, stationed at Poona, conducted a surprise check of the accounts and found large sums unaccounted for. As a result, a high ranking Air Force Officer is reported to have been placed under military arrest at Poona in connection with the alleged irregularities involving a sum of Rs. 3.48 lakhs and that a case had been registered with the Police.

This instance serves to emphasise even with greater force the necessity and value of surprise checks on the Railway side also where vast transactions with public involving money are carried on.

Monthly Railway Statistics.

This Publication of the Railway Board has, of late, become very irregular. Seven copies for the months of February to Aug. '56 have been issued almost simultaneously and recived only a few days back. We have had occasion to point out in the past that Statistics can best serve their purpose only when they are released well in time. But as matters stand, they are behind the schedule by nearly four months. It is hoped that every endeavour will be made to bring up the arrears as quickly as possible.

The Board's Office should set an example to individual Railway Administrations by avoiding arrears.

"Railway Careers"

It is understood that the Railway Board contemplates issuing a Brochure under the above title, outlining the main categories of jobs available on the Railways, the attractions of Railway Service, the procedure of recruitment and other connected information.

This publication is designed to encourage more persons of the right type to come forward for prospective Railway employment.

The Railways are likely to employ two lakhs of extra hands including a large number of technical ones during the Second Five Year Plan.

It is also learnt that the Railway Board have advised the Railways to arrange wide publicity for the procedure followed by the Railway Services Commissions in selecting candidates for written tests and Interviews.

Literacy Drive on Railways.

In order to increase literacy among Railway employees, all Indian Railways have been instructed that, in future, recruitment of illiterate persons should not be permitted except in categories like sweepers and even there only when literates are not available for employment. The Railways have been further advised that Libraries attached to Railway Institutes through out the country should be provided with simple, attractive and interesting literature for the benefit of neo-literates.

Only such of the Railway employees as have adequate training in adult education are to be allowed to take the Adult Literacy Classes. Instructions in adult classes are also thrown open to other Members of the Families of Railway employees also.



Readers Forum

Passenger Tickets

In the course of a routine counting of printed tickets in tubes at a Railway Station, an Inspector of Accounts found the following:

The tickets counted were from Station M to Station X, from say Nos. 00034 to 00124. As these were being counted, he found Nos. 00078 to 00087 printed as from B to M. Fares thereon were found correct to that pair of stations. The further points noticed were that the class of tickets he was counting was different from the class of tickets from B to M found in the tube. But they were all in the same colour.

Will Inspectors, or any other interested, discuss the case as to the possibilities of the discovery of these alien tickets in the tube in place of the correct ones and to what extent these can be treated as *bona fide* or *mala fide*?

Refixation of Clerical Grades

Several Clerks, Grade I, working in the Divisional Accounts Office of the Northern Railway at Allahabad have sent in representations to the Railway Minister for consideration of their grades which have been affected by a reduction of the starting pay by Rs. 20/- per month. It is also pointed out that while the clerks in Grade II have had an increase of Rs 5/-, nothing has been done for clerks in Grade I.

In the absence of full material, it is not possible to discuss the situation here. It is hoped, however, that in the interests of efficiency of Office working, the staff must be kept contented and therefore, every effort would be taken towards this end.

Rules of allocation

Under the latest rules of allocation, replacement works (up to NMW Limit Rs. 25,000) if not chargeable to DRF, etc. are required to be charged to Open Line Works (Revenue), but this raises a question of doubt and anomaly. Should replacement of small items of equipment be charged to OLWR? Take for instance a shovel costing about Rs. 5/-. Formerly, its replacement would have been charged to Ordinary Revenue. Should it, under the new rules, be charged to OLWR? Though, literally, OLWR would be the head in such cases, according to the strict reading of the rules, it appears rather ubiquitous that such small replacements should go outside the ordinary revenue account and get into OLWR. The more practical method would be to charge such items to Ordinary Revenue. The Railway Board may perhaps issue clear instructions to Railways on this matter, as the practice appears to vary on different Railways, and the rule is also none too clear. Indeed it would be better if the Railway Board issue a list of clarificatory examples of typical works indicating the proper allocation as intended by the Railway Board. In one case, the replacement is asked to be charged to Ordinary Revenue, treating it as an Ordinary repair, while the rule is different. In another case, the furniture itself is required to be charged to Office Contingencies *vide* 1301-G, while in another place all additions to equipment, including furniture, are required to be charged to OLWR. Remodelling works and replacement works also offer a fruitful source of divergent views in point of allocation. A small room is dismantled in the course of an

addition to a main building at a cost of some lakhs of rupees. Is the addition to the main building to be dealt with as replacement of the small room which requires to be replaced in view of the additional buildings to be erected? The same view would appear to be to treat the addition to the main building as a new work (as really it is an addition), and write back the Cost of the small room to be replaced, from Capital to DRF or Revenue as the case may be, (though DRF would appear to be debitable in the write back irrespective of the limit of Rs. 5000 in such cases). A similar predicament

arises in the case of works financially justified, but where some replacements are involved of slight magnitude. Should the original cost or present day cost of the superseded asset be written back from Capital to DRF in such cases? The former may be in tune with the rules, but the latter would be more appropriate as, for purposes of charging to capital, only the real improvement that is financially justified is the matter to count. All these indicate the need for clarificatory instructions by the Railway Board, furnishing examples of works with correct allocation.

"Q"

Personnel

Railway Board

Mr. Karnail Singh, General Manager, Chittaranjan Loco Works, has been appointed as Member, (Engineering) Railway Board, in place of Sri. P. C. Mukerjee, appointed as Chairman, Railway Board.

* * *

Southern Railway

Sri K. Uthamanathan, D.A.O., Royapuram, is temporarily loaned to the I.C.F. Madras.

Sri Jal J. Batliwala, retired Dy C.A.O., S. Rly., is reemployed as S.A.O., and posted as D.A.O., Royapuram.

Sri B. Madhavan, D.A.O., Guntakal, is transferred to the Personnel Branch of the G.M.'s Office at Madras.

Sri M. N. Swaminathan, D.A.O., Madura, is promoted to officiate as S.A.O. and posted as D.A.O., Guntakal.

Sri K. Rangiah, A.A.O., X is posted as D.A.O., Madurai, *vice* Mr. Swaminathan above.

Sri B. Sanjeeviah, A.A.O., Special Duty, is posted as A.A.O., X.

* * *

S. E. Rly.

Sri N. C. Kapoor G.M., S.E. Rly., proceeded on leave preparatory to retirement from the 21st December 1956.

Sri A. K. Basu, Member, Indian Rlys. Freight Structure Enquiry Committee, took over from Sri Kapoor.

* * *

U. K.

Sri L. T. Madani has been appointed Railway Advisor to the High Commissioner for India in the United Kingdom in place of Sri R. H. da Costa taking up another appointment in India.

* * *

Governors of the Reserve Bank and the State Bank of India

An Official announcement has been made appointing Mr. H.V.R. Iyengar (at present Chairman, State Bank of India) as Governor of the Reserve Bank of India with effect from 1-3-1957.

Mr. P. C. Bhattacharyya, at present Secretary in the Ministry of Finance has been appointed as Chairman of the State Bank of India in succession to Mr. H. V. R. Iyengar.

The Issue for April 1957 is an **Anniversary Number**, & also a **Budget Number**. Be sure of your copy by renewing your subscription well in advance.

Mg. Editor.



STUDENTS' CORNER

Delay in Adjustment with a State Government.

[The following Extract from the *Audit Report (1956)* on the Appropriation Accounts of Indian Railways for 1954-'55 furnishes an instance of delayed action leading to losses. The information should be helpful in avoiding such pitfalls in future. It is no good to be merely repeating a case and leaving it at that. Experience must always be utilised to prospective advantage. *Ed. R.A. J.*]

Prior to the integration of the ex-State Railways, the Road Transport Department of the Hyderabad State (Deccan) was under the management and supervision of the ex. Nizam's State Railway. After integration, the Railway Board approved, in April 1950, the continuance of this arrangement as a temporary measure on an agency basis. The exact terms on which this was to be done, such as the procedure to be followed for indenting stores, how their cost was to be financed etc., were not settled. Till the control of the department was transferred to the State in November 1951, Stores required for the department were arranged for by the Railway according to the procedure in vogue on the Indian Railways. Accordingly, indents for spare parts etc., comprising 12 to 18 months' requirements were placed abroad by the State Railway during 1950-'51 and 1951-'52. The bulk of these stores were received in 1952-'53 and 1953-'54 : that is to say after the department was transferred to the State. The cost of these stores was borne initially by the Central Railway and recovery had to be effected from the Road Transport Department, Hyderabad. At no stage was the extent of financial liability arising from these

long range purchases made after 1st April 1950 brought to the notice of the State Government who was ultimately responsible for reimbursing the expenditure incurred. When the Bills for the cost of the stores were rendered by the railway for recovery, the State Government expressed their inability to make payment in a lumpsum and suggested that recoveries may be effected in instalments over a period of about eight years. The total amount to be recovered from the State Government is Rs. 83 lakhs. The debits were originally booked under the Capital suspense head "Misc. Advances—Capital" in the Books of the Railway. A decision was taken in July 1955, that in view of there being no immediate prospect of early settlement, the sum should be transferred to the revenue suspense head "Miscellaneous advances—Revenue". In accordance with this decision, a sum of Rs. 58 lakhs was transferred to the head "Misc. Advances—Revenue" in the 1954-'55 accounts and the balance in the accounts of the following year.

The delay in the recovery of this sum of Rs. 83 lakhs from the State Government has resulted in the Railways having had to pay by way of dividend to General Revenues, an avoidable sum of Rs. 4.47 lakhs. The transfer of the outstanding debits to "Miscellaneous Advances—Revenue", while eliminating the necessity to pay a dividend to General Revenues has, however, resulted in a corresponding reduction of the Railway surplus in 1954-'55 and 1955-'56 and consequential loss of interest on the balance in the funds to which the surplus might otherwise have been allocated. The loss of interest in this respect was to the ex-

tent of Rs. 91 thousand in 1954-'55 and about Rs. 2.30 lakhs in 1955-'56. This loss of interest will continue till the amount of the outstanding debits is cleared from the head "Miscellaneous Advances Revenue". The State Government has been asked by the Ministry of Railways to pay interest charges on the outstanding balances if they are not settled immediately.

* * *

App. III A. Examination 1956

Book-Keeping : This paper has created a great disappointment amongst many candidates and representations have been sent to the F.C., Rys. and the Director, Finance (Accounts), Railway Board, from various Railways. The main contention of the candidates is that Question I which was compulsory, required about 16 adjustments some of which are found to be difficult. Considering it from the time aspect, possibly about 20 to 25 minutes at least would be required to carry these out. Subsequently, the Trial Balance will also have to be prepared as it is not given in the question and then alone Trading and Profit and Loss Account and Balance Sheet compiled. These would take about forty minutes. The final touches would take another quarter hour, thus nearly an hour and half would be required to tackle this question even for an efficient candidate. If, by any chance an error also creeps in somewhere, it would take more time to locate the same and set them right. Possibly, about 100 minutes will, therefore, have to be allotted for answering this question. It is thus obvious that such a lengthy question would create a nervous tension amongst the candidates and an unfavourable atmosphere for their attempting the other three questions. The only saving feature is that this question carried forty marks, (which happens to be the minimum pass mark), and this therefore compelled the students to tackle it straightaway.

Questions II and III, which were alternative, and based on Retirement and Admission of a Partner and also dissolution of Partnership are said to have been set for the Chartered Accountant's Final Examination of London and contain some 'catches'. Further, question III deals with Limited Partnership which is normally not dealt with in Indian Textbooks. The other questions IV and V are also lengthy and require time, though they carry only eighteen marks. Even in regard to Questions VI and VII on theory, there seem to be certain difficulties, as all the items in question VI are not always dealt with in Indian Text Books and require a critical study of the legal aspects of Company and Commercial Law and Insurance Act. Judged from this standard, the questions seem to go far beyond the standard of Book Keeping for App. III A Examination.

Generally, therefore, many of the candidates are very vexed and since Book Keeping is a *compulsory subject*, failure in this subject spells the candidate's doom, though he might have done excellently in other papers. It is from this point of view that some consideration has to be given in marking the answers to this Paper. In fact, some of the appeals even pray for marks being allotted to the various steps in the working so as to give some hope to the candidates.

Note: We have carefully gone through the contents of the various representations referred to above and have also compared notes with some Chartered Accountants. The contention of the candidates is certainly not all out of place. We, however, believe that even apart from the special request made by the Appellants, examiners usually do award marks for the working steps and that the candidates who are not able to correctly solve any question still obtain some marks to the extent that their procedure is correct.

Ed. R.A.

Traffic Accounts

The papers, both With and Without Books, have been well arranged and contain several items where the student's initiative and power of judgment can be expressed. So long as the general principles underlying the Receipts Accounts are clearly grasped by the candidates, we are sure he will not find it difficult to answer these papers excellently. But what is most required is a clear comprehension of the subject matter and analysis of the ideas so as to present them as briefly as possible and in a systematic way.

Traffic Statistics & Traffic Book

Part I—Statistics

These papers, with and without Books have struck a new note and a very desirable one. Unless the candidate is practically in touch with the working of Railway Statistics, it may not be possible for him to tackle these questions. But there is no gainsaying that necessary materials for answers are available in the Books published on the subject and in the answers to the questions set in the past years.

Part II—Traffic Book

Questions in this part are also well picked out and there is nothing that can be stated as difficult for a candidate who aspires to handle a responsible post after passing this test. The information required is all readily available and what the candidate should have mastered during the course of his study in the ordinary course.

There is however a certain amount of dissatisfaction amongst the candidates owing to the pattern having been changed and to the questions having many sub-divisions.

Note: It is observed that question papers set on the various subjects for App. III A Examination during the last two or three years have been the subject of adverse criticisms by candidates. Apart from the correctness of such criticism, it seems to be an ugly feature which should be remedied by a competent Board of Examiners who should carefully scrutinise all the papers before they are finalised and sent to the Press. This suggestion has been made by us from time to time and we hope that the Financial Commissioner, as the ultimate authority for conducting this Departmental Examination will take suitable action to redress grievances and to set things on a proper, fair level. —Ed. R.A.

Stop Press

"New Deal" from Government to Railway Non-Gazetted Workers Bold, Phenomenal and Something New in Management-Workers' Relations on the Indian Railways

A Scheme benefiting the following categories of Staff was announced by the Railway Minister at a meeting with representatives of the National Federation of Indian Railwaymen and top-ranking Office Bearers of recognised Zonal Railway Unions from all over the country, held in New Delhi on the 10th instant. (Vide News item at page 345 ante). The scheme is expected to cost an additional Rs. 5 crores expenditure per year.

The following are extracts from the Minister's speech announcing the details of the scheme, which aims at a large scale upward

re-distribution of posts in the Non-Gazetted cadres of all Government Railways in India benefiting above 1,70,000 Railway employees in the lower pay Grades whose responsibilities and work-loads have increased with the greater complexity of problems facing the Railways today.

UNIFORM SENIOR CLERKS' SCALE

"The clerical categories have been demanding that the senior clerks' scale of Rs. 80-220 should not have been split into two scales of Rs. 80-160 and Rs. 160-220.

x

x

x



In view of the persistent demands, however, Government have agreed that the promotion scale above the recruitment grade of Rs. 60-130 for office clerks should be Rs. 80-220 in all the departments, while the still higher promotion grade of Rs. 160-250 will replace the existing scale of Rs. 160-220 as well as the existing scale of Rs. 150-225 in the Accounts Department. In the case of senior typists now borne on the scales of Rs. 80-150 and Rs. 160-220, it is also proposed to have only the unified scale of Rs. 80-220.

"As far as the category of train examiners is concerned, all posts in the scale of Rs. 80-160 will be replaced by posts in the scale of Rs. 100-185. Their prospects of promotion will be further enhanced by a large increase in the number of posts in higher grades.

DEPARTMENTAL EXAMINATIONS

"These are major improvements in the prospects of promotion of a large body of staff on all the Indian railways, even allowing for some 20 per cent posts being earmarked in the grade of Rs. 80-220 for direct recruits as has already been accepted for the Accounts Department. A simple departmental examination will have to be prescribed for promotion to the clerical scale of Rs. 80-220 in departments where this scale will now be introduced.

"Following the pattern in the non-Railway Audit and Accounts Department of the Government of India, it is proposed to give a higher start of Rs. 100 in the scale of Rs. 80-220 to the Accounts Department clerks who have to pass a stringent examination before they can qualify for promotion to the scale. Over and above these improvements, it is also proposed to increase the ratio of clerical posts in grades above Rs. 60-130. There are at present some 48,500 posts of clerks in all the departments in the scale of Rs. 60-130. This number will be reduced by about 10,000 with a corresponding increase in the higher grades.

"I shall not trouble you with detailed information as regards the other categories, in which a larger number of posts in the higher grades is being sanctioned, namely, accounts sub-heads, accounts stock verifiers, pay clerks, commercial clerks, ticket collectors and travelling ticket examiners, signallers and train clerks. I might add that in the case of a large

majority of running staff, an improvement is also being made in the rates of running allowances admissible to them.

"The categories dealt with in the present proposals, which include a slight truncating of the Central Pay Commission scales or fusion of two scales or elimination of an intermediate scale in a few cases, cover some 1,70,000 staff. In addition to these, orders have already been issued for the upgrading of a large proportion of assistant surgeons' posts in grade II to grade I, which would benefit nearly 600 assistant surgeons. All this, you will agree, will not mean insignificant gains to railwaymen.

RETROSPECTIVE EFFECT

"These proposals will be implemented retrospectively from April 1, 1956, as promised by Lal Bahadurji, and arrears on this account will be paid to all employees covered by these proposals.

MINISTER'S APPEAL

"In conclusion, I would like to take this opportunity to appeal for your continued assistance in the railways' all-out effort to contribute their mite in implementing the Second Five-Year Plan.

x x x

We have to accept the position that the resources available for the Second Five-Year Plan are strictly limited. We have to work within these resources. We should not forget that the railways are the very life-line of the country. Any slackness in or stoppage of work on the railways will not only endanger the lives of millions in one part or the other of our country, but may jeopardise the very working of the Second Five-Year Plan, on the successful implementation of which depends the prosperity of the coming generations.

x x x

"I shall close with an appeal to you for your assistance in enlisting the wholehearted co-operation of Railwaymen in making them more and more conscious that they are members of a vast team engaged in the efficient functioning of this great nationalised undertaking and that no opportunity should be given to anybody to say that railwaymen were found lacking when the nation required their services."

SOUTHERN RAILWAY

VISIT SOUTH INDIA AND SEE

- | | |
|-----------------------------|---|
| BADAMI | — Famous for Jain excavations and cave temples of the 6th Century A. D. |
| BIJAPUR | — For the Gol Gumbaz, a perfect whispering gallery and the second largest dome in the world. |
| CHIDAMBARAM | — The famous temple dedicated to Sri Nataraja or Siva in His aspect as the Cosmic Dancer. |
| COURTALLAM
(via Tenkasi) | — Well-known for its waterfalls. A famous bathing place and health resort. |
| HUMPI
(Vijayanagar) | — Marvellous ruins of the old capital of the Never-to-be-forgotten Hindu Empire, Vijayanagar. |
| KODAIKANAL | — The charming hill station near Madura. |
| MADURA | — Capital of the Ancient Pandya Kings, noted for its great Meenakshi Temple. |
| MYSORE | — The city of lights. The enchanting Brindavan Gardens are only ten miles from Mysore. |
| OOTACAMUND | — The queen of hill stations in India. |
| RAMESWARAM | — For a holy bath and its famous temple. |
| TIRUPATI | — The seat of the Lord Venkateswara or Balaji. Here every day is a festival day. |
| TRICHINOPOLY | — Noted for its shrines at Srirangam and Tiruvanaikaval. |
| TRIVANDRUM | — For its famous art gallery, museum and zoo. |

CHIEF COMMERCIAL SUPERINTENDENT.

IMPORTANT

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CENTRAL AND WESTERN RAILWAYS