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Sole Object of the Food Control Bill TO PREVENT SQUANDERING AT BANQUETS

THE very great need to prevent squandering of food that is in short supply, particularly rice was emphasised by Sir Oliver Goonetilleke during the discussion in the Senate on the Food Control Amendment Bill. The Defence Regulations which were in force during World War II were recalled. These regulations enabled the authority in charge of food to restrict the number of meals served in public places; the composition of courses and meals and also to regulate the composition of food served at social functions. That power no longer exists and the amendment seeks to empower the Minister of Food to make regulations covering the same points.

As an act of policy the Government has decided in view of the difficulties existing in the world rice markets, to deny this country 82 million tons of rice for the next twelve months. It is proposed to reduce the country's consumption of imported rice in order that more rice may be grown locally besides substitutes for rice.

NO RICE AT BANQUETS

Against this background it is felt most important that the richer sections of the community, in their big hotels, in their large banquets, should not consume rice. The Minister has to have the power to make regulations to prevent such consumption of rice. It was the Moral Re-Armament Chief (Dr. Frank Buchman) who said at a recent gathering for the transplanting of paddy that there is plenty of rice in

this world for everybody's needs, but there never will be enough rice, either in Ceylon or in other rice-consuming countries, for everybody's greed. It is to control that greed that the controlling powers are sought. It is agreed that it is necessary to prevent squandering of food, and that it is necessary not to discourage those who produce food by asking them to undergo certain hardships in regard to the type of food they consume. It is purposely for that reason that this Bill is introduced. There is far too much banqueting and far too much publicity of such banqueting. If they could morally re-arm themselves in order not to indulge in such measures it would help a great deal. If it is possible to stop banquets and if it is possible to stop those pictures which appear daily in the local newspapers, it would considerably help those who have to go up and down the country asking the producer and consumer—the millions of the population—to change their diet and undergo a little hardship.

HOTEL-OWNERS' SUPPORT

Senator Sir John Tarbat as Chairman of the Hotels Trade Association, welcomed the Bill and promised every possible co-operation from the body he represented.

Senator Peri Sundaram enquired whether it was proposed to increase the charges with the decrease in the quantity of the meals served or whether there will be a proportionate increase in the charges themselves. With regard to the general principle of the Bill one would like to adjust oneself to the needs of the times, but the general statement to the effect that there is food for

everybody's need but not for everybody's greed may apply to the world position. He was aware of conditions during the war period. In spite of the regulations the tables of the rich ever overflowed, sometimes overflowed with champagne in addition!

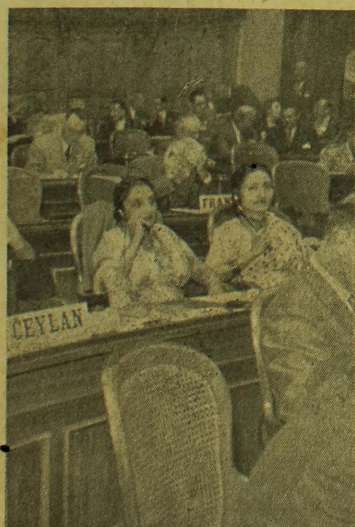
As a member of the Hotel Trades Association, Senator Mudaliyar S. T. P. Rodrigo said that in view of the pointed remarks made about raising the price of meals in the big hotels, he wished to remind them that during the emergency the Ceylonese hotel-owners and other members of the Hotel Trades Association stuck to their trade while a large number of non-Ceylonese hotel-owners took

to their heels and that led to the starvation of the labourers. So it is really a service that the Hotel Trades Association is rendering the country and there need be no apprehension of higher rates for meals being charged during an emergency.

CERTAIN EXCEPTIONS EXPLAINED

Objection was taken to a proviso which reads: "Provided, however, that any such Order prohibiting or restricting the supply of any specified food or article of food may provide for the exemption, from such prohibition or restriction, of

(Continued on page 8)



Lady Adeline Molamure one of the Ceylon delegates at the International Parliamentary Union Conference at Berne.

TONIGHT'S COUNTRY-WIDE ENUMERATION

Tonight country wide enumeration takes place for the issue of rice-ration books to householders for one full year.

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This is the advice given by the Food Minister Sir Oliver Goonetilleke, to those who wish to avoid inconvenience and delay in obtaining the new ration-books, which will come into operation in January.

The Railway time-table has been amended to suit the convenience of passengers to proceed to their homes in time.

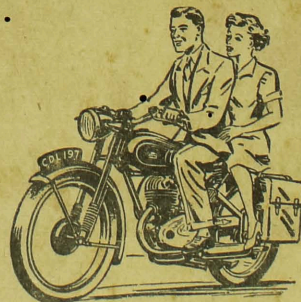
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Are Strikers Saboteurs?

STRIKES constitute an intolerable threat to the nation. They harm the welfare of the nation as a whole for they add to the burdens and sacrifices of the people. Nevertheless it is wrong to class all strikers as saboteurs. If the majority of the ordinary people are workers and if the lunatic fringe of short sighted, hasty tempered irresponsibles are saboteurs, it does not follow that the ordinary people are like the lunatic fringe.

Strikers are people—men and women with hopes, homes, friends and children. To lose their jobs is to lose the foundations of their lives. They are no lazier than you

and me. When they strike they suffer much more than those who do not go on strike. Strikes only inconvenience us but in addition strikers get no pay.

From a national point of view strikes are wrong. What is it that makes people go on strike? Take a typical case—a man is dismissed or some such thing happens. The rest are not affected but the rest go on strike. What makes them do this? It is the best qualities in them that makes them do this, not their worst—Loyalty, Generosity—the very qualities that make men not mice.

Men who go on strike are generally good, decent men whose sense of justice has been outraged. They are mostly our poor, many of whom are ignorant. Poverty and ignorance, however, thanks to the revitalising of the country with a genuine social consciousness by a progressive Government, are now no longer easy breeding grounds for those who would march to success on empty bellies.

It must not be forgotten that men and women are not angels and even philosophers are unable just as you and me to take a detached and lofty view of our troubles.

The fact that strikes in Ceylon are no more now like numerous festering sores does not mean all well but it is certainly a commentary on the trust and comradeship between Capital and Labour in the establishment of which Government with its Conciliation Boards and Labour Department has covered valuable ground. Out of this trust and comradeship a pattern of trade unionism is shaping which is more and more respected for firm leadership, discipline and solidarity.

Government's interest has involved Government planning. Plans have considered not only the economic position but also the economic position of the men in it and their capacity for the service of the

(Continued on page 3)

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Compiler.

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THE COMMONWEALTH PREMIERS' CONFERENCE

By Stanley Morrison

MUCH is hoped for from the Commonwealth Premiers' Conference opening in London on Thursday this week. One-fifth of the world looks forward to its decisions to bring fresh hope and courage to the 700 millions of people composing it. If the conference fails to give concrete shape to its ultimate resolutions, the outlook will be dark indeed. But it cannot afford to fail; and the vast importance of the Commonwealth as a trading area should convince the United States that it will be worthwhile co-operating with it in order to make the Democratic world what the great Professor Mackinder called "a going concern."

Now, there's the rub. Will the Republican Government of the United States co-operate to give practical effect to the decisions of the conference? Without that co-operation the Commonwealth will drift into a terrible economic depression, which would have disastrous political effects both in Asia and Europe. Although there is worldwide distrust of an American Republican administration, nevertheless the fact that General Eisenhower will head that administration and also the fact that latterly even the powerful capitalist groups supporting it have shown an awareness of the great international role the United States must play if Communism is not to sweep through the non-Communist world—these two factors give room for hope that the United States will rise to a full sense of her responsibilities and use the great organising genius of her capitalist entrepreneurs to assist the peoples of the under-developed parts of the world to abolish the appalling poverty that sits like a dead-weight on them and their children.

In the first place, General Eisenhower, with his immense prestige and his even more wonderful capacity for securing the co-operation of normally incompatible elements, is not a man to be trifled with. Despite some of the concessions he made to the Right wing of the Republicans during the election campaign, it would be stupid for anyone to believe that he would be carried away by the counsels of the extremists of his party. In a tussle of strength with them the General can be counted upon to win since his victory at the polls was a personal one and did not owe much to any particular group of individuals. Consequently he could safely appeal to American public opinion if he finds any serious organised opposition to his political and economic plans for American co-operation with the vast Democratic bloc of nations outside the U.S.A.

As for the Commonwealth Conference itself, there is no doubt that everything humanly possible will be done there to knit all members of the Commonwealth into a great corporate body and in such a manner that the stronger members would display a greater readiness than in the past to help the weaker members to get on their feet by developing their natural and man-power resources. Apart from the vast natural resources still untapped, the Asian and African regions of the Commonwealth possess colossal resources in man-power which have only to be successfully trained in order to convert these Asian and African areas into profitable markets for the more highly developed countries of the Commonwealth. The plain fact is that the West need not fear that the development of the under-developed areas of the world would spell unemployment and bankruptcy for Western enterprises, since the raising of the living standards of the backward peoples would automatically encourage a demand for the products of the Western industrial countries as it will take two centuries or more for the development of all the natural resources of the backward regions to a point where they could be self-sufficient.

For instance, take the example of the United States which, with a population of only 160 millions, finds a colossal internal market for the major portion of her own staggering industrial output. One has only to imagine what an extraordinarily profitable market India with her 400 million population would be if the purchasing power of those millions could be increased by a mere Rs. 100 per annum. That would mean an additional purchasing power of no less a sum than Rs. 40,000 millions. The industrial West is always haunted by the fear lest the Asian demand for its products should shrink as a result of the development of Asian resources. But the West has only to sit down and calculate how enormously it would benefit from an increase in the purchasing power of the average Asian. In the instance I just quoted of India, it will be seen that the addition of a mere Rs. 100 a year to the purchasing power of the average Indian would result in such a terrific demand for goods of all kinds which India herself, however rapid the pace of her own industrialisation, cannot hope to satisfy for a long period of time. Thus, it will be seen that the best investment for the West would be to throw a great part of its energies in the future into the task of assisting Asia and Africa to develop their natural resources and their colossal resources of man-power. By doing so the West would be doing itself the greatest service it is capable of. Looked at from this point of view, it should be clear that the industrial West would be creating a tremendous market—and a market whose purchasing power would go on increasing—for its own industrial products. In fact, the natural result of the development of Asian and African resources would be a still greater demand for Western products, since for a long time what the Asian and African areas would need would be heavy industrial plant and equipment for setting up their own industries based on their own natural resources. By the time these regions would be in a position to produce the kind of manufactured commodities their populations need the West would be able to re-organise and re-orientate their own manufacturing industries to suit the changing market patterns of the Asian and African peoples.

It is to be hoped that it is in this spirit that the industrial leaders of Britain will view the Commonwealth Conference now meeting in London. Any attempt on the part of Britain to continue to maintain the old relationship with other members of the Commonwealth (where Britain was the sole industrial supplier and the other members of the Commonwealth merely producers of raw materials) would instil a spirit of distrust into the Asian and African communities, since they would feel that they were still regarded as mere hewers of wood and drawers of water.

Are Strikers Saboteurs?

(Continued from page 2)

nation. Avoidable causes for thousands of people have thus been avoided.

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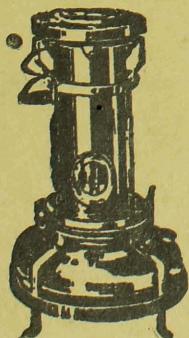
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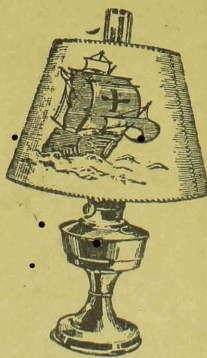
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PUBLIC SERVICE AND TREASURY RESPONSIBILITY

THE first of the series of talks on the Radio arranged, by the Ceylon Institute of Public Administration as part of its campaign to promote a better understanding of the work of the public service among the public it serves, was delivered by Mr. J. R. Jayewardene, the Minister of Finance, the vice-Patron, the Minister, vested under the Constitution with responsibility for the Public Service. The subject chosen was "The Public Service."

"We all know that the Public Service is that body of officials through whom the Government of the country is carried on," began Mr. Jayewardene. "The Ceylon Public Service of today has been evolved from the public service which served the needs of Government during the century and a half of British rule in this country. The departments of Government during that period had almost exclusively in their administrative grades British officials recruited from the United Kingdom. These departments were largely autonomous and independent of each other, there being no machinery of co-ordination. But so little was done, and in such separate fields that the absence of co-ordination was hardly felt. Today the range of government activity is so large that autonomous action is impossible and integration becomes a necessity. That integration is effected in our public administration today at four levels, namely, by a policy-making Cabinet, by the Treasury, by the Ministries and by the local or regional agencies of government."

THE BRITISH PATTERN

This set-up follows the British pattern closely as is to be expected in a country which has by a process of natural evolution attained sovereign status as a partner within the Commonwealth. The executive power is vested in the Queen and is exercised on her behalf by the Governor-General, but the general direction and control of the government lie with the Cabinet of Ministers who are held collectively responsible to Parliament. But it is clear that detailed attention to execution of policy cannot be given by the Cabinet, and the role of co-ordination is increasingly being thrust on the Ministry of Finance and the Treasury. The Permanent Secretary to the Ministry of Finance is the Secretary to the Treasury and the official Head of the Public Service and controls government personnel outside the constitutional powers vested in the Public Services Commission. Organization and Methods in all departments of government are a special responsibility and it is the Treasury that must standardise procedures and practices throughout the Public Service. The Ministry of Finance has also within its purview the subject of Economic Affairs and this necessarily involves the co-ordination of economic policies. It can hardly be otherwise for as S. E. Finer has observed in respect of the U.K. Treasury, though "the Treasury's accretion of power has its critics," no practical alternative exists, for "finance is inextricably meshed with problems of staff, efficiency and the general economy and separation would create worse problems than agglomeration."

AUTONOMOUS MINISTRIES

But Treasury co-ordination should not be misapprehended. It never amounts to control and direction of clear functions of other Ministries. It is concerned with the conduct of Government business on sound principles and with the maintenance of what may be termed a coherence in the methods of the execution of governmental policy. It may review and challenge the estimates of other Ministries, regulate their staffs, co-ordinate their applications for aid under the Colombo Plan or from United Nations Agencies, but it never presumes to direct in detail how the functions assigned to other Ministries may be discharged. These Ministries are autonomous in their respective spheres and it is expected that they too will have their work

co-ordinated as between departments within them, and will work in collaboration with other Ministries, where necessary. It is with this end in view that grade of top-ranking officials known as Permanent Secretaries has been created by the Constitution with the express responsibility of exercising supervision over the departments in their respective Ministries.

PUBLIC ADMINISTRATION

Public administration is intimately connected with Government and it cannot operate in a political vacuum so to speak. A public administrator will be a better and more efficient administrator if he has an understanding of the objectives of policy, if he pursues those objectives with loyalty and if he adjusts himself effectively to the highly complex social environment composed of many forces, frequently conflicting individuals, private associations and the government itself—that is bound to influence his operations as a public administrator. For public administration is nothing more or less than the agent or instrument through which the public will, expressed as public policy, is

SIZE AND SCOPE OF THE SERVICE

In the approved Estimates for the current financial year there are scheduled one hundred and twenty thousand odd posts for public officers, who are all paid out of moneys provided by Parliament, that is to say, out of the taxpayers' pocket. It is they who collect the whole of the public revenue and other moneys for public purposes, such as borrowings and disburse these in procuring supplies and services for the State. Apart from the public officers specified in the Estimates there are numerous employees of Government, who receive their pay either on checkroll from moneys provided by Parliament, under "other charges" and from what are termed "advance accounts" in respect of the trading activities on which Government sometimes engages itself. The public service is thus of considerable size, a small proportion of whom is comprised of desk-workers. According to statisticians scarcely more than a thousand fall into the general administrative grade, while only about 17,500 or 14 in every 100 perform clerical duties. These are the people who draft, type and sign replies to letters, who devise systems of food rationing and issue ration books, who collect Customs duties and Income Tax, who give permits to hold Crown lands on conditions, who register names at Employment Exchanges, who supervise the running of hospitals and milk-feeding centres, who pay school teachers, in short, do all the work that is involved in the business of public administration. The largest group consists of the minor, manipulative and labour grades aggregating some 95,000 persons in all.

THE ORGANIZATION

The organization is pyramidal in structure. Right at the top is the Permanent Secretary of a Ministry, usually a promoted officer of the Civil Service proper. Immediately below him are the Heads of Departments, frequently Civil Servants of seniority and experience and the Deputy and Assistant Secretaries, generally the pick of the younger men of the Civil Service. Office Assistants and Executive Clerks discharge at a somewhat lower level, routine functions. The non-desk-workers comprise about 85 per cent. of the public service. These include the technical and professional men in the employ of Government, the doctors, and apothecaries, the engineers and researchers, the accountants and the lawyers, and their technical ancillary personnel.

RECRUITMENT

Recruitment to the Public Service is the function of that independent body created by the Constitution, the Public Services Commission. The principles of making selections on an impersonal basis is ensured by the system of admission, through open competitive examination conducted under printed regulations setting out the conditions of recruit-

(Continued on page 8)

Amalgamation of Medical and Health Services

"THE present system of appointment of medical officers is not conducive to the efficient working of the medical institutions in this country," said Senator A. B. Rajendra in introducing a motion in the Senate urging the desirability of all medical officers who pass out of the University of Ceylon being given the option of joining either the curative or the preventive side of the Medical Services, without compelling these professional men to join a service against their wish.

Under the old system, he said, every medical man did curative and preventive work. Consequently, there was no dissatisfaction or heart-burning among these professional men. On passing out of the Medical College these young doctors were appointed to posts in which they have to do both curative and preventive work. But now about 25 per cent. of these doctors are called upon to do preventive work and 75 per cent. were recruited for the curative side. The result has been that many young doctors either resign from Government service or continue to work with a sense of grievance. Those who leave the department are from wealthy families who can afford to go abroad for higher studies and returning to Ceylon, establish private hospitals and nursing homes.

He quoted the following from the Cumpston Report in support of his plea:—

"It is a curious fact that although salaries are slightly higher on the preventive side and promotion is speedy.....it is extremely difficult to persuade new entrants to accept appointment to the preventive side..... The present expedient if adopted for filling the gaps in the preventive side which is to compel all doctors entering the department to serve for two years on the preventive side is a most unsatisfactory way of dealing with the difficulty and we recommend that it be abandoned forthwith."

It was also the opinion of the present Director of Medical and Sanitary Services that the present practice of compelling medical officers to serve on the public health side against their wish does neither themselves nor the service any good and that public health work done by compulsion was not in a sound foundation.

AMALGAMATION OF THE TWO BRANCHES

The Government should amalgamate both branches of the service as recommended by the members of the World Bank, said Mr. Rajendra, for the members—experts from various parts of the world were convinced of the need. In their report it is stated that the weight of effort in the Government's health activity should be shifted away from curative work toward prevention of disease and improvement of the surroundings. First is the extension throughout the Medical and Sanitary Department of the amalgamation of curative and preventive organisation.

In the alternative, suggested Mr. Rajendra, all doctors should do curative work and preventive work. Work in the countryside may be entrusted to district medical officers and their assistants. The apothecaries, sanitary assistants and a band of trained labourers could very well attend to preventive work under the supervision of qualified medical men. He suggested that all young doctors who are at present doing health work be attached to hospitals to do curative work or amalgamate both branches of the service so that all medical men would do both curative and preventive work. This was introduced several years ago in the headquarters. The regular services of these men will become necessary when diseases like smallpox, cholera and malaria ravage the country when "combined operations" become imperative. The Report of

the World Bank Mission states that "like many of the social traits, health is another aspect of the social environment having a distinct bearing upon efficiency."

HOW DIVISION BEGAN

How the division of the branches started was revealed by Senator Dr. A. M. Samarasinghe. "All the medical officers who received a University education and passed out were in the habit of applying for posts in the curative section," he said, "and the Department was not in a position to secure doctors to serve as health officers. In order to overcome that difficulty, the former Minister of Health and his Permanent Secretary evolved a scheme to recruit such officers to the department. Seventy-five per cent. of the medical students who passed out of the University with merit were chosen for curative work and the remainder were drafted on to the preventive section.

Those engaged on health services did their work without any complaint. The salary paid at that time was satisfactory, but now, as a result of salary adjustments, it is felt that medical officers of health are not sufficiently remunerated. Every doctor wants to be engaged on curative work with the idea of supplementing his salary with income from private practice. The only solution to the problem was to increase the salaries of medical officers of health, as was done 25 years ago when the health services were at their zenith.

THE MONEY CURSE!

The Doctor Senator suggested that the present salaries of medical officers be doubled and that all medical officers be prevented from private practice and be placed on the same level without any consideration whatsoever. "Money is the curse of this country," he declared. "If money is considered the first cause, no progress can be made. There should be men and women who are patriotic enough to attend to the needs of the people. We all know that health is a very important and essential factor in the betterment of the country," he added.

Time was when a medical officer had the option of joining either the preventive or curative side, observed Senator Sir Lalita Rajapakse, who endorsed the Doctor Senator's reason for the preference given to the curative side, namely "that elusive thing called money." There was a tendency to drop the preventive side and go on to the curative side, with the result that there were few medical officers available for preventive work. "The point I wish to make is that there is no better solution possible. It may be possible to increase the remuneration but to what extent? We may be able to increase it to such an extent that it will mean ample compensation to all those who serve on the curative side, but very often one is dazzled by the prizes that one gets at the very top and there are only few people who attain to such heights. It is only those who get to the very top who gather the glittering prizes."

The motion amended by the deletion of the words after the word "services," was then put and agreed to.

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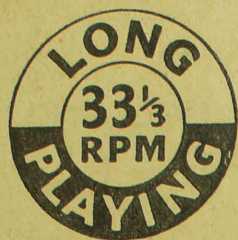
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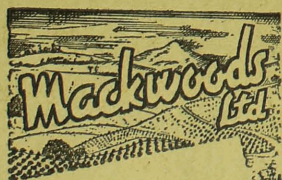
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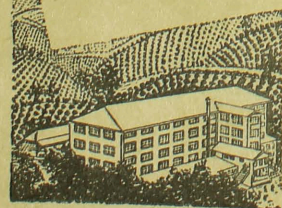


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**THE ACCOUNTANCY
PROFESSION**

We publish today a communication containing certain observations on the proposed Draft Bill which seeks to give institutional status to the profession of accountancy in Ceylon. While it is admitted that the establishment of an Institute of Chartered Accountants of Ceylon is welcomed, with a view to setting up a standard on the level of other advanced countries and exercising institutional control over the profession by such an organization, attention is drawn to alleged exclusiveness or prejudicial treatment towards practising accountants, particularly registered auditors, whose case is presented in the communication. The objectionable features are described as "novel and contrary to the practice in other parts of the world and in this country when the State enacted laws in the past in similar circumstances."

This class of practitioners was registered by Government under Companies (Auditors) Regulations, 1941, under the following conditions: (1) that they were in practice in Ceylon for a continuous period of not less than seven years; (2) that they were approved accountants under the Income Tax Ordinance; and (3) that they passed a public examination in Accountancy in Advanced Book-keeping which in the opinion of the Accountancy Board, is of sufficient standing. Everyone of those who were registered under this category had to fulfil these conditions. They, therefore, feel aggrieved that a qualifying examination should now be imposed on them to continue their profession as recognized and authorized members of the proposed Institute. Denying membership on the score of a qualifying examination at this stage, they consider unreasonable and unfair and tend to cause irreparable harm to them and a large number of the tax-paying public, whom they have been serving for the past quarter of a century. By efficient practice of their profession extending over a period of years they

TEN RULES OF LIVING

THE retiring Executive Secretary of the National Education Association of the United States, Mr. Willard E. Givens, sets forth ten rules for living which we give below for the benefit of our readers.

These reflect the judgment of a personality who, during a long and distinguished career, has come to certain definite conclusions on the art of living. It may be that some of these conclusions would not be

earned recognition by Government. They fail to see why this qualifying examination is now insisted on when the Institute is about to be established. They have been accepted by Government as fit and proper persons to deal with accounts in every category of business and have been registered.

The practice in India is quoted: Under Section 4(1) of the Indian Chartered Accountants Act, 1949, "any person who is a registered accountant or the holder of a restricted certificate at the commencement of the Act becomes automatically a Chartered Accountant of India without any further qualification whatever." It is further stated that besides those persons several others who were not on the register, were also absorbed as members of the Institute subject to certain other prescribed qualifications. But the Registered Auditors in this country who press their claim to recognition are those already on the register. They, therefore, see no justification for the distinction that is sought to be made between Chartered Accountants and Registered Auditors practising in this country, and the rigidity contemplated in standards of membership which neither India nor the United Kingdom have thought it necessary or proper to impose at the beginning.

A strong case for the Registered Auditors has been made out, relying on the experience and precedents of other countries. Examination after all is not always a criterion either of competence or of professional integrity. It is pertinent to repeat what Mr. Binder, the President of Britain's Institute of Chartered Accountants says on this very point of education:

"The success (in the final examination) is a groundwork only... you will find that in your business experience you will be undergoing an unseen examination and on subjects that you cannot learn from text-books."

The Registered Auditor with several years' practical experience behind him has certainly accumulated much knowledge, maintained an unimpeachable degree of probity and gained the respect and confidence of the public and as such deserves recognition.

acceptable to many, while many more would in some degree accept most of them. However, to all of them we would like to commend rule six as of particular interest:

"Preserve an open mind on all debatable questions. Discuss but don't argue. It is a mark of superior minds to disagree and yet be friendly. Remember that the person who disagrees with you is probably as sincere in his views as you are in yours."

(Continued on page 8)

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ACCOUNTANCY PROFESSION IN CEYLON

THE CASE FOR THE REGISTERED AUDITOR

(COMMUNICATED)

FOR the first time in the history of our legislature a Bill to regularise the Accountancy Profession in Ceylon is expected to be presented to Parliament shortly. A Commission was appointed to examine this question and a Draft Bill was appended to their Report. The following are observations on the proposed Draft Bill presenting the case for the Registered Auditor:

There are certain very objectionable features in the proposed Bill, which if passed without amendment, will do serious and irreparable harm to a section of the Registered Auditors under Companies (Auditors) Regulations, 1941, and a large number of taxpayers they have been serving for the past quarter of a century. These features are novel and contrary to the practice in other parts of the world and in our own country when the State enacted laws in the past in similar circumstances.

PRACTICE IN THE UNITED KINGDOM

The following is an extract from "The Accountant" dated 29.5.1948, page 431, the journal of the Institute of Chartered Accountants of England and Wales: "Fortunately, the five Societies, (1) Liverpool Society of Accountants, (2) Institute of Accountants, London, (3) Manchester Society of Accountants, (4) Society of Accountants, London, and (5) Sheffield Society of Accountants, got together and merged their interests, eventually forming a nucleus of our Institute in 1880. Members of those Societies automatically became Founder Members of the Institute to the number of 599, and the Charter granted facilities to others who had been in practice for a certain period to come into the Institute without examination. With the issue of the first Year Book in February, 1881, the membership of the Institute numbered 1,025." This makes it clear beyond any doubt that 426 members out of the total number of 1,025 Founder Members of the Institute had no examination qualification whatever.

Since then several Societies of Accountants sprang up in Great Britain and their members and other individuals were practising as Company Auditors along with the Chartered Accountants in Great Britain until the Companies' Act, 1947, was enacted. The said Act recognised as Company Auditors all those who had been practising in Great Britain prior to 6th August, 1947, without any distinction or difference whatever between Chartered Accountants and others registered under Section 23(1) of the said Act.

PUBLIC ACCOUNTANTS

Due to the overcrowding in the profession, the Government of Great Britain now proposes to create a new body of Accountants called "Public Accountants" to further restrict the new admission and to control the profession as a whole, and hence the Public Accountants' Bill now before the House of Commons. This Bill provides that not only the members of the Institute of Chartered Accountants and other qualifying Associations of Accountants in Great Britain should be absorbed as members of the new body of Public Accountants, but also "any person of good repute who for a period of not less than five consecutive years has, whether within or without the United Kingdom, been in practice as a Public Accountant, or been employed on Public Accountancy work by a qualified person or has during part of such period been so practising and during the remaining part of that period been so employed.

PRACTICE IN INDIA

Under Section 4(1) of the Indian Chartered Accountants Bill, 1949, "any person who is a Registered

Accountant or the holder of a restricted certificate at the commencement of the Act" become automatically a Chartered Accountant of India without any further qualification whatever." Besides these persons, several others who were not in the Register at that time were also absorbed as members of the Institute subject to certain other qualifications under Clauses 2 to 6 of the said Section.

PRACTICE IN UNITED STATES

The following is an extract from "The Accountant" dated 26.9.52, page 346:

"Virginia first adopted legislation regulating public practice of accounting in 1910. This legislation provided that those who satisfied its requirements would be designated 'Certified Public Accountants' but since there were no certified public accountants prior to that time, the initial legislation waived the examination for those who were deemed to be qualified by experience. Hence Virginia C.P.A.s (Certified Public Accountants) received what are called waiver certificates. These certificates were unqualified but entitled those who held them to full recognition as certified Public Accountants. The certificates initially issued by most of the States were waiver certificates.

SIMILAR PRINCIPLE HERE

Our Government followed a somewhat similar principle, but a higher standard, in registering Auditors under Companies' (Auditors) Regulations, 1941. Besides the members of the Institute of Chartered Accountants and other recognised

Societies and Indian Registered Accountants who were automatically registered under the said Regulations 6(1) and (2), others registered under Sections 6(3) had to fulfil the following conditions:

(1) That they were in practice as Public Auditors in Ceylon for a continuous period of not less than seven years; (2) that they were approved Accountants under the Income Tax Ordinance; and (3) that they passed a public examination in Accountancy or Advanced Book-keeping which in the opinion of the Accountancy Board is of sufficient standing. Every one of those who were registered under this category had to fulfil all the said conditions. Four persons who applied in 1941 under this Section to be registered were given only temporary certificates to be renewed each year on their satisfying the Accountancy Board of their fitness to practice. Out of these, three were exempted from examination qualification on account of the long-standing experience and ability by amendment of the regulations in 1944, and are being issued special certificates, while the temporary certificate issued in the case of one person was not renewed at all.

The names of the Registered Auditors under the said regulations, viz.: Members of the Institute of Chartered Accountants and members of the various other Societies and those registered under Clause 6(3) are published in the Gazette year after year in alphabetical order without any classification or distinction whatever.

THE NEW PROPOSAL

It is evident therefore that no law

has so far recognised any distinction in designation or status of the Auditors registered under the Companies' (Auditors) Regulations, 1941, with the prescribed qualifications specified therein. The new and novel proposal, now to classify the present Registered Auditors by law into two groups "Chartered" and "Registered" one superior to the other, while there is absolutely no difference in the work, duties and responsibilities of both, is considered grossly unfair, if not ultra vires. This has no precedent or parallel in any part of the world. It will immediately bring this group into disrepute and lower them in the estimation of their clients, the officials and the public and threaten their very existence. It will only help their rivals, the other group, to appropriate their clients and acquire bigger incomes at their expense and that of the taxpayers. It will not do any good to anybody else.

That the Company Law Commission was biased in their recommendations is also shown by the provisions of Sections 6 and 22 of the Draft Bill which make it compulsory for the locally qualified Accountants to use the word "Cey" after their titles to indicate their local origin which has no precedent anywhere in the world, as the Accountant members of the commission would not like their foreign titles to be mixed up with the "native" ones!

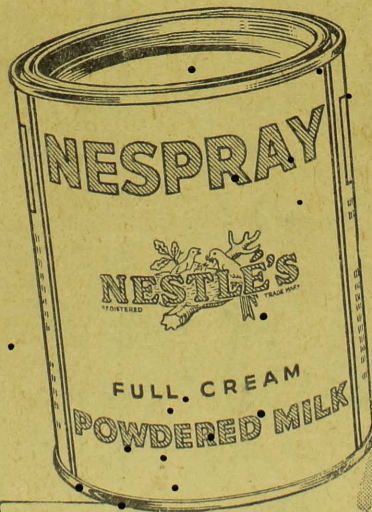
FURTHER HANDICAPS

The following are further handicaps placed in their way by the proposed Bill:

(Continued on page 10)

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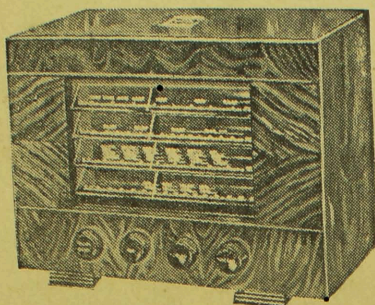


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Object of the Food Control Bill

(Continued from page 1)

such supply by persons, who, prior to the date of the coming into operation of the Order, carried on business as suppliers of such food or article of food."

Sir Oliver explained why he should have the power to make exception. "Supposing I reach a stage when I am prepared to release locally grown rice or imported flour to provide for the mid-day meals which workers have outside their homes," he declared, "must I not have the power to restrict the issue of these commodities to those who are now occupied in the trade?"

"Otherwise you will find that every single home in Ceylon will become a place where mid-day meals will be offered for sale. That is the reason why I want this power. If I come to a stage when I have to register a number of eating houses in any urban area and make a special issue of rice and flour to them, I must be in a position to make the necessary regulations so that only those eating houses will be in a position to supply cooked meals. I must have the power to register the existing providers of these facilities, so that the requirements of the poorer groups will be met."

THE SOLE OBJECT

The sole object of the Bill explained Sir Oliver, was to prevent items of food in short supply being consumed by the people who can pay any price for them. When such patrons are out of the black market, the black market becomes little easier and the persons who supply cooked meals for the ordinary labourers can buy their rice at cheaper rates. That was the sole object of the Bill, he assured.

"I have no rod in pickle to force down the throats of a large section of the people in the country in the shape of food that they do not like. This is an attempt on my part—perhaps only a small attempt—to prevent only the richer people from consuming an article of diet which we have for centuries regarded as our staple food," he added.

PUBLIC SERVICE AND TREASURY RESPONSIBILITY

(Continued from page 4)

ment and service and the subjects of examination. This is the mode of entry into all the Combined Services as they are known—the Civil Service, the Clerical Services, the Stenographers' and Typists' Services, the Accountants' and Shroffs' Services.

THE NEED FOR A PUBLIC SERVICE

In a democracy, the sovereign power rests with the people, whose will is expressed through the electorate, and whose representatives in Parliament selects the Executives, the Cabinet of Ministers. But while Ministers may initiate legislation the expert advice which enables the formulation in a practical manner of what the Ministers desire is to be had in the officials whose knowledge of earlier enactments and of difficulties experienced in administering them is of incalculable value. And when legislation has passed Parliament, the day-to-day business of administering it is also carried out by the body of officials. The politician's dream can hardly be realized if there are no public servants to do the work. The services that the Government has undertaken to provide for the people who believe that they are the primary asset of a democratic state are an indication that a citizen is looked after at all stages of his life. A 340-million apportionment from a Rs. 950,000,000 budget for personal emoluments and cost of living allowances to public servants, requires that the State use them for the best advantage of the community.

Ten Rules for Living

(Continued from page 6)

This is something to be kept in mind as the problems of life are debated. This implies what adherence to the rules mean to others as well as yourself. There is too much selfishness in the world; too much ignoring of the happiness of all. If one follows Rule No. 4, personal happiness would be reasonably secure, for if one is truly interested in others, he would be less inclined to fret about himself.

- (1) Keep skid-chains on your tongue. Always say less than you think.
- (2) Make promises sparingly and keep them faithfully no matter what it costs you.
- (3) Never let an opportunity pass to say a kind and encouraging thing to or about somebody. Praise good work done regardless of who did it.
- (4) Be interested in others—interested in their pursuits, their welfare, their homes and their families. Make merry with those who rejoice, and mourn with those who weep. Let everyone you meet, however humble, feel that you regard him as a person of importance.
- (5) Be cheerful. Keep the corners of your mouth turned up. Hide your pains, worries and disappointments under a pleasant smile.
- (6) Preserve an open mind on all debatable questions. Discuss but don't argue. It is the mark of superior minds to disagree and yet be friendly.
- (7) Let your virtues, if you have any, speak for themselves and refuse to talk of another's vices. Discouraging gossip. Make it a rule to say nothing of another unless it is something good.
- (8) Be careful of others' feelings. Wit and humour at the other fellow's expense are rarely worth the effort and may hurt where least expected.
- (9) Pay no attention to ill-natured remarks about you; simply live so that nobody will believe them.
- (10) Don't be too anxious about getting your just dues. Do your work, be patient, keep your disposition sweet, forget self and you will be respected and rewarded.—(U.S.I.S.).



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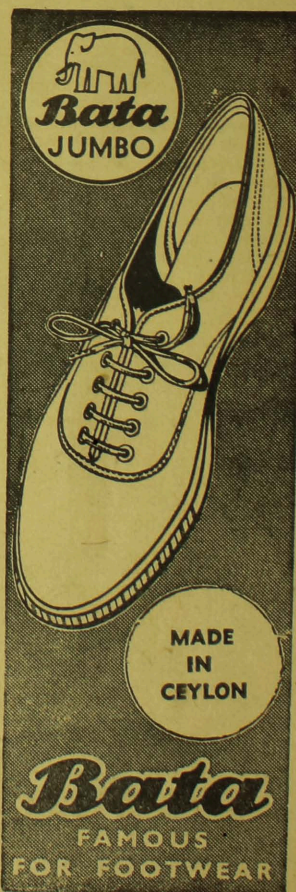
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SOME HIGHLIGHTS OF UNESCO ACTIVITIES

THE following are some of the highlights of Unesco's activities mentioned in the report of the Director-General, Unesco, (Mr. Torres Bodet):

The establishment of a Council to set up a European Centre for Nuclear Research, again a method of pooling resources to conduct research too costly for any single country.

The bringing into being of the first Universal Copyright Convention, signed by 35 countries in September, 1952, which protects authors' rights not covered in existing agreements.

The elimination of some of the obstacles to the movement of ideas between countries with the ratification by 13 countries of an agreement doing away with Customs duties on the importation of certain educational, scientific and cultural materials.

The development of Unesco's Book Coupon Scheme—designed to enable purchasers in soft-currency areas to buy educational materials produced in hard-currency countries—to the point where nearly 2,500,000 dollars worth of coupons have been issued to thirty countries.

The purchase of 75,000 dollars worth of Unesco Gift Coupons by some 500,000 school-children, teachers and others in seven countries and presented to schools and educational institutions in 29 countries in urgent need of books and scientific equipment.

The provision of more than 200 fellowships to enable educators and scientists to study abroad and of 40 travel grants to students as well as the granting of group travel grants to trade unions enabling 800 workers to study life and working methods in other countries.

Finally, Mr. Torres Bodet points out in his report that all Unesco's work bears directly on the education of men and women for living in a world community.

"International relations have been developed throughout the world to such an extent that nations are now inter-dependent to a degree hitherto undreamt of," Mr. Torres Bodet says. "This opens up for every individual a new field of duties which, in turn, implies a special form of education in which full allowance must be made for national prerogatives."

In August, 1952, Unesco organized an international seminar in the Netherlands to bring together educators to determine the most effective way of teaching in their schools the principles set forth in the United Nations Charter and in the Universal Declaration of Human Rights.

"In our bewildered world of today," Mr. Torres Bodet concludes in his report, "education, science, philosophy and arts and letters need not only help from governments on the national level but a common programme of action which, while not prejudicing national sovereignty or each culture's essential characteristics, will range beyond appeals and

THE EISENHOWER BROTHERS

AN AMERICAN SUCCESS STORY

IN the early days of this century six ambitious boys in a family named Eisenhower worked as farmhands, peddled garden produce and took odd jobs to supplement their family's meagre income. Today after years of hard work, the five Eisenhower brothers that are still living have climbed to success in law, medicine and other fields. One of them, Dwight D. Eisenhower, is the 34th President of the United States.

The Eisenhower brothers have carried out a long-standing U. S. tradition that hard work, integrity and determination can lead to success. Born into a home of extremely modest means, the six boys lived in a strict religious environment. Their parents, descended from Swiss and German immigrants, were members of a Mennonite religious group with stern concepts of morality and value of hard labour. From them the boys inherited energy, ambition and the burning desire to get an education.

BOYS LEARNED HOUSEWORK

There were no daughters in the Eisenhower family, so the boys learned housework too—sweeping, bed-making, washing and cooking, and here is what the five brothers accomplished in later life: Arthur, the eldest is executive vice-president of a large bank. Edgar, the second son, is a successful lawyer. The third son, Dwight D., is now the President-elect, and Earl is an engineer. Milton, the youngest, who has held important U. S. government positions, is President of the Pennsylvania State College. The sixth brother, Roy, was owner of a drug store when he died in 1942.

EARNED THEIR LIVING

When funds were short the father sent his boys out as hired hands to supplement the family income. When the boys reached college age, the family still had very little money. So Dwight and Edgar decided to work in alternate years to help finance each other's education. Edgar entered law school and Dwight, as his part of the bargain, took a night job in the creamery where his father was employed. Shortly thereafter, however, Dwight entered the U. S. Military Academy at West Point, New York, and his bargain with Edgar had to be terminated. Edgar managed to work his way through school as did the other brothers.

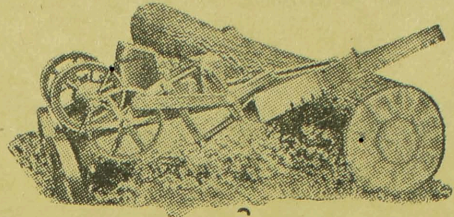
The father and mother are dead now, but the five surviving brothers see each other often. One of their recent reunions was held at the national convention of the Republican Party in Chicago in July, 1952. The Eisenhower family has grown in numbers through the years and most of the five brothers have become grandfathers, but they still are a closely-knit group, held together by memories of their early hardships in a modest home in Amilene Kansas.—(U.S.I.S.).

declarations of principle."

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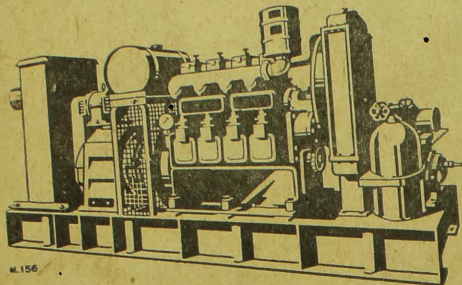
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Accountancy Profession in Ceylon

(Continued from page 7)

They will not be allowed to train articled clerks or to practise in partnership. Their professional conduct is to be placed under the control of the proposed "Council of Chartered Accountants", their rivals in the profession. They are to be treated by their own Government as inferiors to members of the foreign associations. They cannot, therefore, expect to get fair treatment by the governments of other countries like Malaya, Australia or India where they may open branch offices as foreigners do in our country.

Even the Indian Account Clerks or Book-keepers who could not be registered in Ceylon under the Companies (Auditors) Regulations but who became Chartered Accountants overnight by the Indian Act are allowed to become members of our national Institute, but Ceylonese, who have been serving and enjoying the confidence of a large section of taxpayers all over the Island for the last twenty years or more, not as book-keepers, Audit or Articled Clerks, but as independent professional Auditors are to be placed in an inferior category. One would have thought that Ceylonese deserve a better status, but certainly not an inferior position in the new set-up.

It is unofficially stated that some are unfit to be Company Auditors and hence unfit to become Chartered Accountants. Why then, were they approved by the Accountancy Board? The Minister and the Accountancy Board have a duty by the shareholders of Public Companies to approve or keep in the Register only those who in their opinion are fit to do the job for which they are approved, irrespective of the fact that such persons are Chartered Accountants or Registered Accountants. There was a recent case in which one of the privileged group was asked to close his practice in the Island on pain of disciplinary action. The Accountancy Board has nothing to say on such cases, but, on the contrary, would readily take note of

the alleged unfitness of some of the Registered Auditors admitted under Clause 6(3) of the Regulations. Such a discriminatory attitude, to say the least, could hardly be fairplay. Besides, the Council of the proposed Institute will have ample powers to disqualify any of its members if he is found unfit.

It is also stated that Registered Auditors should not be allowed to train articled clerks as they did not undergo such training. Why then are the Incorporated Accountants and the Indian Accountants who have not undergone such training allowed that privilege? It may be noted that even the Institute of Chartered Accountants of England which admitted 426 members without any such training or any examination qualification in 1880 did not prevent such members from taking articled clerks. It is also forgotten that the experience gained as independent professional Auditors for the last quarter of a century is considerably superior to the experience one gains as an articled clerk for 3 or 4 years.

"Who learns by finding out has sevenfold

The skill of him who learns by being told."

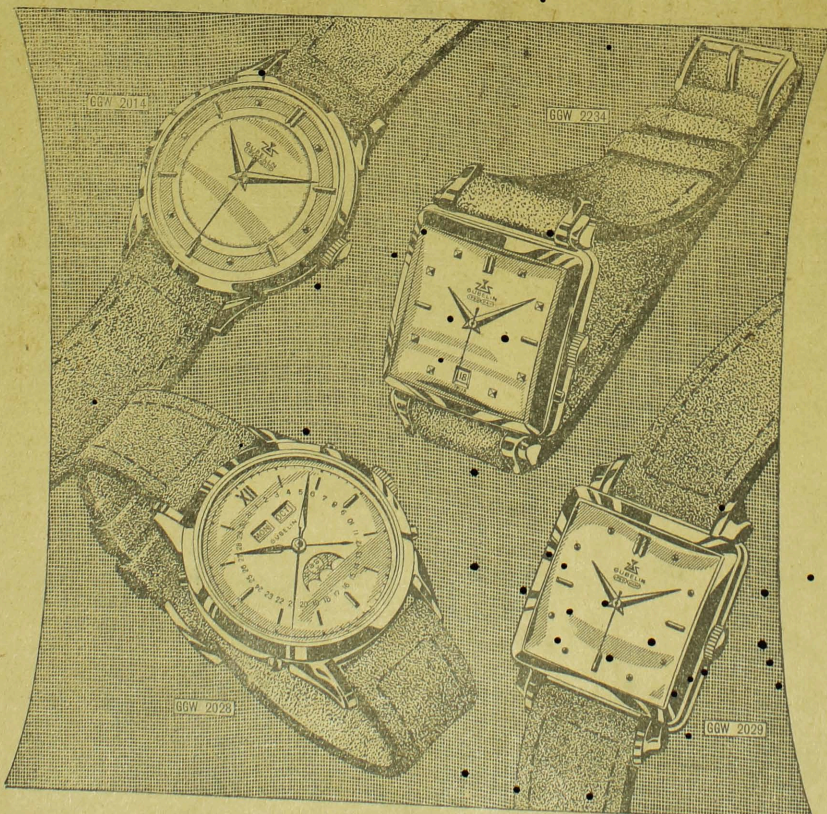
It is not charity they ask but for a fundamental right to become initial members of our national Institute at its inauguration, a fundamental right which has not hitherto been denied to practitioners in any other part of the world and already allowed earlier under the Companies (Auditors) Regulations, 1941.

It is confidently hoped, taking the above submission into consideration, our Government would be good enough to extend to the registered auditors the right of founder membership of the Institute, which they feel they have more than earned by the practice of the profession with dignity and acceptance to all concerned during the past quarter of a century.

Prime Minister Uses a Gubelin Watch

Mr. Dudley Senanayake, the Prime Minister of Ceylon, is among many statesmen all over the world who use the Gubelin watch. The reason is not far to seek. As an accurate timekeeper in all climatic conditions it has hardly a peer. In point of elegance too it stands in a class by itself.

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SOCIAL WORK AND THE UNIVERSITY

By D. P. L. Somaratne

SOCIAL work is a vague and elastic term which covers a variety of occupations, some of which call professional qualifications of different kinds with social study only supplementary to other training. Though many assume that the University is the centre for the training of social workers it is not considered essential that a University degree or even a diploma in Social Science should be the aim of all such workers. It must, however, be admitted that by no means unanimous the University is the right centre for the training of social workers. But as there are two sides to every question it is nothing but right to consider the merits and demerits of the University as the centre for the training of social workers.

The practical bodies had genuine and not altogether ill-founded fears that the Universities were not in a position to supply the experience which they considered essential. They feared that class-room study would choke the real thing, the human approach; they feared that training removed from the centres of activity to the cloistered atmosphere of the University would inevitably become less applied and realist in its bearings. The Universities while accepting the responsibility of education for well-established professions law, medicine, the Church and education were reluctant to admit the claims of an unfamiliar occupation even when its humble origin is dignified by the title of public or social administration. Even the younger civic Universities which opened their doors to students of architecture, town planning, engineering, dentistry, agriculture looked with misgivings on the inclusion of a form of training for so multifarious and ill-defined a career. The Universities provide facilities for the practice of professions such as the

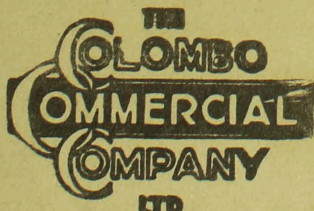
medical student can walk University hospital wards, the engineer can work with his hands in the University Workshops, the chemist can experiment in its laboratories. But the social worker must seek experience in organizations of which the University as such, has no knowledge and can accept no responsibility. The Universities are now taking an increasing share in public affairs. It is important to note that there is a change in the character of teaching. Impelled by the needs of the times much greater attention is paid to the growth and development of the social services both in degree courses and in extra mural teaching, such subjects are taught with a close bearing on actual human life and its problems.

Equally have the leading social organizations moved with the times. A new technique of partnership between statutory and voluntary effort has been made and there are signs of a healthy interchange of workers between the two. An increasing number of young men and women, both inside and outside the Universities are eager to devote themselves to some form of public or social work as a career, in preference to some of the better known professions and recent years have brought wider opportunities of doing so.

The social activities of the churches and religious societies have also undergone changes. Social administration has become a profession in the best sense of the word with its own high standards for entrance training. It would therefore appear to be self-evident that the University should be the centre of training for this new profession. Therefore the University is the best centre for training because of the nature of its teaching and administration.

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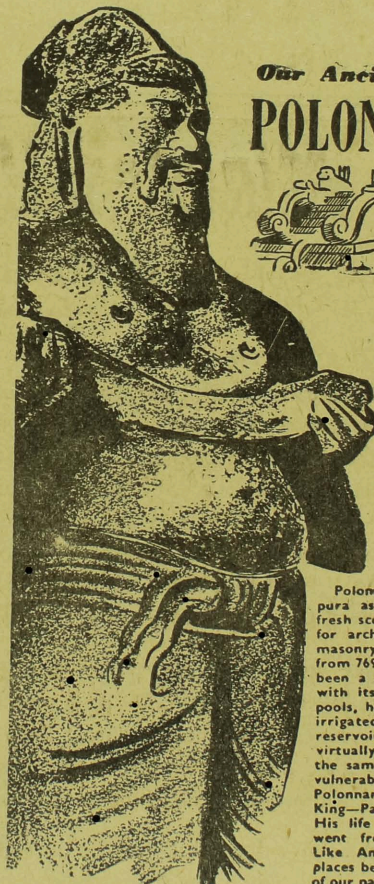
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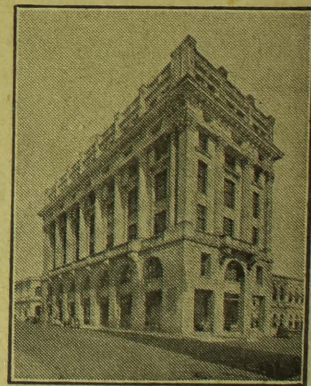
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