

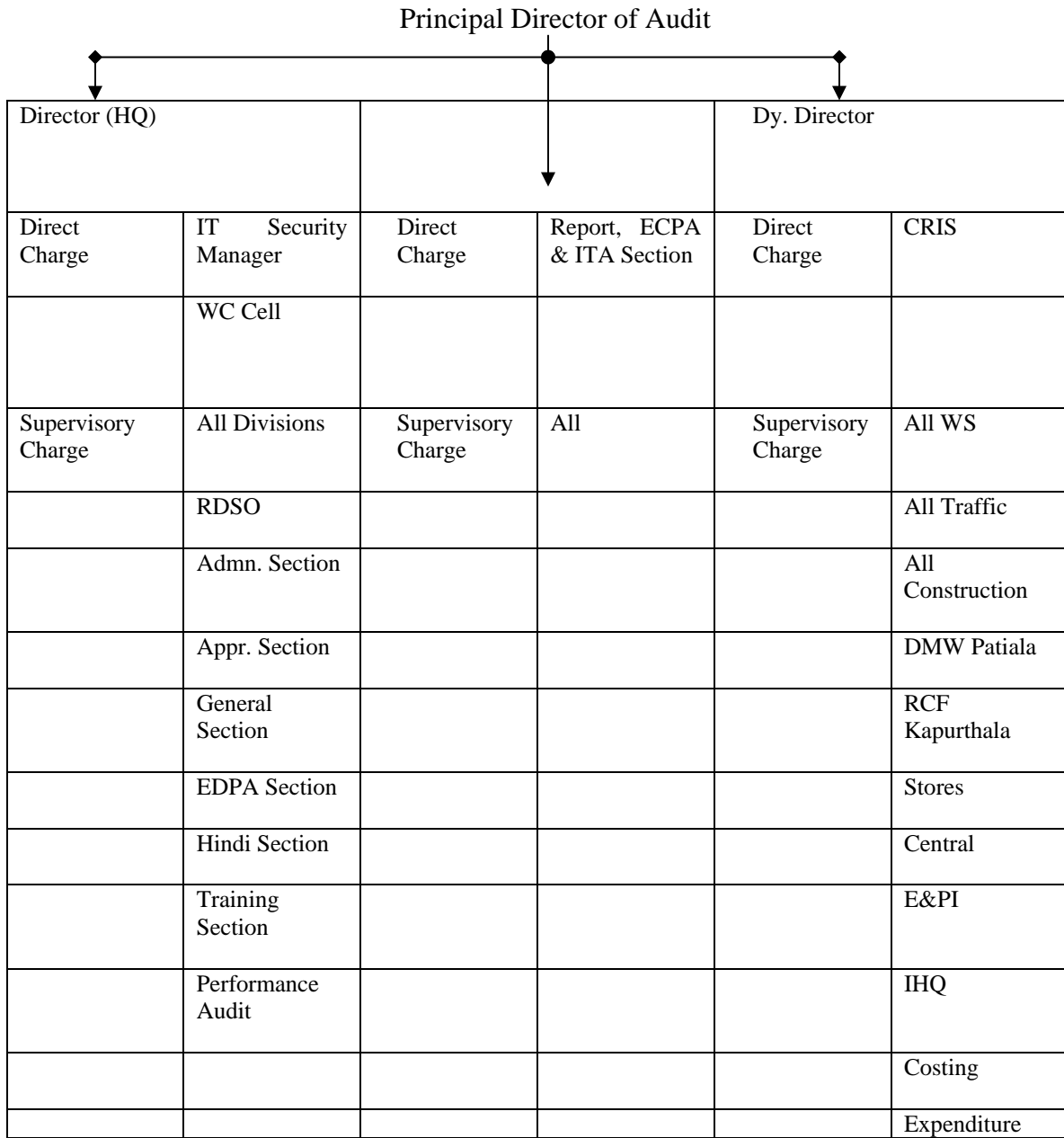
INDIAN AUDIT AND ACCOUNTS DEPARTMENT
OFFICE OF THE PRINCIPAL DIRECTOR OF AUDIT,
NORTHERN RAILWAY, BARODA HOUSE,
NEW DELHI.

1. **The particulars of organisation, functions and duties:**

The office of Principal Director of Audit, Northern Railway is responsible for audit of various units of Northern Railway viz. Headquarters, Divisions, Traffic, Construction, Workshop, Stores and Railway Board (Establishment matters only). In addition the audit of Research, Design and Standards Organizations (RDSO), two production units viz. Rail Coach Factory Kapurthala (RCF) and Diesel Loco Modernization Works (DMW) Patiala, Central Organisation for Modernization of Workshop (COFMOW) and Centre for Railway Information Systems (CRIS) (an autonomous body audited under section 2(1) of the (Duties, Powers and Conditions of Service) Act 1971 is also done by this office.

The Principal Director of Audit, Northern Railway, (PDA, NR) holds the overall administrative and supervisory charge of the office and is responsible for the efficient administration of the office at Headquarters and in the field. The Principal Director of Audit, Northern Railway also holds administrative responsibilities for the staff whose cadre Control rests with Principal Director of Audit, Northern Railway. He is assisted by 2 group officers, 22 Senior Audit Officers and 06 Audit Officers. The Headquarters office is situated at Baroda House, New Delhi, from where the Principal Director of Audit directs, monitors and controls the activities of field units located all over the Northern Railway. The Principal Director of Audit has direct supervisory charge of Report, Efficiency-Cum-Performance Audit (ECPA) & Internal Test Audit (ITA) sections of Northern Railway.

The organizational structure:-



List of Branch Offices/Units

<u>Divisions</u>	<u>Headquarters Office, Baroda House</u>
Ferozepur	1. Admn.
Lucknow	2. Central
Moradabad	3. Report
Delhi	4. Hindi
Ambala	5. EDPA
<u>Workshop</u>	6. ITA
Amritsar	7. General
Jagahari	8. Stores
Alambagh Lucknow	9. Establishment & PF Inspection & Railway Board Audit
Charbagh Lucknow	10. Expenditure
Ghaziabad	11. Appropriation
<u>Construction</u>	12. Training
CA- Kashmere Gate, Delhi	13. Inspection Headquarter
C-I Kashmere Gate, Delhi	14. Costing Cell
C-II Kashmere Gate, Delhi	15. WC
RE & Construction, Lucknow	16. Performance Audit
<u>Traffic</u>	
CA SE Road Delhi	
TA-I, SE Road Delhi	
TA-II SE Road Delhi	
TA-III SE Road Delhi	
TA-Headquarters, SE Road, Delhi	
TA-Jalandhar	
<u>Producton Units</u>	
Diesel Loco Modernization	
Work-Patiala	
Rail Coach Factory, Kapurthala	
<u>Others</u>	
RDSO-Lucknow	
COFMOW-Tilak Bridge Delhi	
Compensation Claims Audit, New Delhi	

2. **The Powers and Duties of its officers and employees.**

The Powers of the Principal Director of Audit, Northern Railway, the Group Officers and the Senior Audit Officers/Audit Officers are enumerated in Comptroller and Auditor General's Manual of Standing Order Volume-II and Railway Audit Manual. The Principal Director of Audit is entrusted with the duties given in Railway Audit Manual which he discharges through Group Officers and the Group 'B' Gazetted Officers and staff under them at the field offices and the Headquarters office.

3. **The Procedure followed in its decision making process, including channels of supervision and accountability.**

The hierarchy of decision making process and the channels of supervision and accountability are shown in the organizational structure. Further, the decision making process is briefly summarized below:

The administrative decisions regarding appointment, promotion, transfer, pay & allowances, retirement etc. in respect of Group 'B' officers are taken at the level of Principal Director of Audit and for the Group 'C' and 'D' Staff at the level of Group Officer under intimation of the Principal Director of Audit, Northern Railway. The Audit Work is carried out by the Section Officers/Asstt. Audit Officers through Branch Officers. The final report is issued with the approval of the Group Officers under intimation to the Principal Director of Audit, Northern Railway. Section Officers/Asstt. Audit Officers are assisted by the Auditors/Sr. Auditors in carrying out the audit work at the field offices. The accountability flows vertically from Auditors/Sr. Auditors and above till Group Officers. The audit work/administrative work is carried out on the basis of codes, manuals, norms, rules etc. received from time to time from Comptroller & Auditor General of India's office.

4. **The norms set by it for the discharge of its functions:**

The office of Principal Director of Audit follows the norms enumerated in Auditing Standards and Manuals in the discharge of its functions.

The Auditing Standards prescribed the principles and practices, which the Auditors are expected to follow in the conduct of audit. These provide minimum guidance to the auditors which help in determining the further auditing steps and procedures that should be applied in the audit and constitute the criteria or yard sticks against which the quality of audit results are evaluated :-

The auditing standards consist four parts :

- (a) Basic Postulates
- (b) General Standards
- (c) Field Standards
- (d) Reporting Standards.

The detailed explanation of those auditing standards is provided in Indian Audit and Accounts Departemnt Audit Standards Edition, 2002.

In addition, this office also follows the detailed guidelines on performance audit issued by the Comptroller & Auditor General of India, in conduct of various performance reviews of Northern Railway.

5. The rules regulations, instructions, manuals and records used by its employees for discharging its functions. :

List of Rules, regulations & manuals :

S. No. -----	Name of Manual -----	Year of printing -----
(1)	Railway Audit Manual	2002
(2)	MSO Audit	2002
(3)	MSO (Admn) Vol-I	1991
(4)	MSO (Admn) Vol-II	1993
(5)	MSO (Admn) Vol-III	1993
(6)	Memorandum of Instructions regarding extent of Audit (Railway Audit) and Revised Audit Norms - 2003	1983
(7)	Auditing Standards	2002
(8)	Performance Auditing Guidelines	2004

6. Statement of the categories of the documents held by it or under its control.

The documents held by this department are those received from the auditee organisations and Governments. In order to carry out the audit of the accounts of the Northern Railway, the office requisitions from Northern Railway the

vouchers, files, contract agreements, contract files, pay bills, etc. Remarks of the auditee organizations are obtained on audit observations in order to provide them a fair opportunity in accepting or countering the observation. All the vouchers, bills, files, contract agreements, contract files etc. being the property of the Railways are returned to them. The audit observations are made on the basis of the records provided by the auditee organisation.

7. **The particulars of any arrangement that exists for consultation with or representation by the members of the public, in relation to the formulation of policy or implementation thereof;**

Not applicable

8. A statement of the boards, councils, committees and other bodies consisting of two or more persons constituted by it. Additional information as to whether the meetings of these are open to the public, or the minutes of such meetings are accessible to the public.

a. **SC/ST Cell** - Group Officer-in-charge is the liaison officer and the Cell consists of a member from SC/ST category and is headed by Senior Audit Officer/ Administraiton.

b. Complaint Committee for prevention of sexual harassment of women at work place. The committee consists of 3 members.

The Public Participation or Minutes of Meetings of the following committees are not open to public.

(i) Departmental Promotion Committees.

(ii) Committee for compassionate appointments.

(iii) Hindi Samiti.

(iv) EDP steering committee.

(v) Disciplinary Proceedings.

(vi) Audit Committees etc.

9. **A directory of its officers and employees.**

Gradation list

Disclaimer : The gradation list is not to be treated as a seniority list.

10. The monthly remuneration received by each of its officers and employees, including the system of compensation as provided in its regulations.

In this connection, a statement indicating the scale of pay of each category of posts and the number of persons of this office is shown as under :-

**Statement showing Pay scales in the office of Principal Director of Audit, Northern
Railway of each category and number of person.**

S. No.	Description	Scale of Pay	No. of sanctioned posts
1.	Principal Director of Audit	18400-500-22400	1+1 (OSD, COFMOW)
2.	Director	14300-400-18300 (NFSG)	1
3.	Dy. Director	8000-275-10,000 + Special Pay	1
4.	Senior Audit Officers	8000-275-13500	22
5.	Audit Officers	7500-250-12500	06
6.	Asstt. Audit Officers	7450-225-11500	52
7.	Section Officers	6500-200-10500	13
8.	Supervisors	6500-200-10500	1
9.	Welfare Assistant	6500-200-10500	1
10.	Sr. Auditors	5500-175-9000	130
11.	Auditors	4500-125-7000	33
12.	PS	6500-200-10500	2
13.	Stenographer Grade-I	5500-175-9000	1
14.	Stenographer Grade-II	5000-150-8000	2
15.	Stenographer Grade-III	4000-100-6000	1
16.	Clerk/Typist	3050-75-3950-80-4590	23
17.	Console Operator	4500-125-7000	1
18.	Data Entry Operator	4000-100-6000	3
19.	Staff Car Driver-II	4000-100-6000	1
20.	Record Keeper Selection Gd.	3050-75-3950-80-4590	3
21.	Record Keeper Ordinary Gd.	2750-70-3800-75-4400	5
22.	Daftri	2610-60-2910-65-3300- 70-4000	9
23.	Junior Gestetner Operator	2610-60-2910-65-3300- 70-4000	1
24.	Senior Peon	2610-60-2910-65-3300- 70-4000	1
25.	Peon	2550-55-2660-60-3200	40

11. The budget allocated to each of its agency, indicating the particulars of all plans, proposed expenditure and reports on disbursements made:

Budget 2005-06 : (Allotment : 6.5311 crores)

S. No.	Components of Expenditure (Group 'A', 'B' & NGE)	Amount of Expenditure (Rs. in crores) Upto September 2005	Percentage to the total expenditure
1.	Salaries & Wages	5.8554	89.6143%
2.	Office Expenses	0.3557	5.4132%

3.	Others (I.e. GIA, OTA, OC etc)	0.0109	0.1668%
4.	Travelling expenses	0.1788	2.7362%
5.	Medical Treatment	0.1352	2.0692%
	Total	6.5340	100.00%

12. The manner of execution of subsidy programmes, including the amounts allocated and the details and beneficiaries of such programmes.

Not applicable

13. Particulars of recipients of concessions, permits or authorization granted by it.

Not applicable

14. Details of the information available to, or held by it, reduced in an electronic form.

Various information available in an electronic format is :

- i) Internal Correspondence.
- ii) Correspondence with the Headquarters office and Railway authorities.
- iii) Gradation List.
- iv) Annual Audit Plan.

15. The particulars of facilities available to citizens for obtaining information, including the working hours of a library or reading room, if maintained for public use.

Not Available.

16. The names, designations and other particulars of the Public Information Officer.

<u>PIO</u>	<u>Name</u>	<u>Telephone No.</u>
Group Officer-in-charge	Dr. Abhishek Gupta	23002576,
Administration	Director (HQ)	23389002 (O)

DIRECTOR (HEADQUARTERS)

“Under Section 6(1) of Right to Information Act, a person, who desires to obtain any information under the Act, shall make a request in writing or through electronic means in English or Hindi or in the official language of the area in which the application is made, accompanying such fee as prescribed in the Right to Information (Regulation of Fee and Cost) Rules, 2005, a fee of Rs.10/- payable to the FA & CAO, Northern Railway, Baroda House, who is the PAO for the Office of Principal Director of Audit, Northern Railway, Baroda House.

Any application received under Section 6(1) of the Act without the prescribed fee or deposit of fee in any mode other than the mode prescribed in the Rules, will not be acceptable for invoking the provisions of the Act.”

