

# MANUAL OF OFFICE OF DIRECTOR OF AUDIT

## WESTERN RAILWAY

**(Third Edition)**

**Volume I – (Administration)**



## LIST OF ABBREVIATIONS

A	-	Indian Railway Code for Accounts Department
E	-	Indian Railway Code for Engineering Department
G	-	Indian Railway Administration & Finance – An Introduction
F	-	Indian Railway Financial Code
R	-	Indian Railway Establishment Code
S	-	Indian Railway Code for Stores Department
T	-	Indian Railway Code for the Traffic Department (Comm.)
W	-	Indian Railway Code for the Mechanical Department
DA	-	Director of Audit
PDA	-	Principal Director of Audit
DDA	-	Deputy Director of Audit
ADA	-	Assistant Director of Audit
AUO	-	Audit Officer
AAUO	-	Assistant Audit Officer
DAUO	-	Divisional Audit Officer
C&AG	-	The Comptroller & Auditor General of India
ADAI ®	-	Additional Deputy Comptroller and Auditor General of India (Railways)
BO	-	Branch Officer
GO	-	Gazetted Officer
SO	-	Section Officer
Sr.Ar.	-	Senior Auditor
Ar.	-	Auditor
GM	-	General Manager
FA & CAO	-	Financial Adviser & Chief Accounts Officer
CCS	-	Chief Commercial Superintendent
DCS	-	Divisional Commercial Superintendent
PRO	-	Public Relations Officer
MOI	-	The Memorandum of Instructions regarding the extent of Audit ( RailwayAudit) issued by the ADAI (Rlys) (Second Edition) , 1983
MSO	-	Manual of Standing Orders issued by the C&AG
RAM	-	Railway Audit Manual (Fourth Edition)
MIR	-	Manual of Instructions for restructuring of cadres in the Indian Accounts and Audit department
DRA -	-	Director of Railway Audit

# TABLE OF CONTENTS

## CHAPTER – 1

### Constitution of Office

- 1.1 Organisation
- 1.2 Functions
- 1.3 Control
- 1.4 Gazetted Establishment
- 1.5 Non- Gazetted Establishment
- 1.6 Restructuring of Cadres in IA & AD
- 1.7 Powers of Director of Audit and Dy. Director of Audit
- 1.8 Powers exercisable by an Officer while holding current charge of the duties of the post during the absence of the regular incumbent of that post.

- Annexure ‘I’ : Organisational Set Up of the office of the Director of Audit, Western Railway, Bombay.
- Annexure ‘II’ : Delegation of Powers to Dy. Director of Audit, Western Railway, Bombay
- Annexure ‘III’ : Distribution of Supervisory and Administrative Functions between Director of Audit, Dy. Director of Audit (Headquarters) and Audit Officer (Admn)

## CHAPTER – 2

### Department Regulations - General

- 2.1 Transfer of charge by Director of Audit
- 2.2 Handing over notes of officers and staff
- 2.3 Travelling allowance to the staff of Railway ASudit Barnch
- 2.4 Medical Attendance
- 2.5 Periodical meetings of Gazetted Officers
- 2.6 Tour Programme of Gazetted Officers
- 2.7 Leaving of headquarter station
- 2.8 Conduct and discipline etc.
- 2.9 Giving information to outsiders
- 2.10 Free Passes and P.T.O.s
- 2.11 Residential accommodation
- 2.12 Complaints and representations
- 2.13 Staff Associations



- 2.14 Grants-in-aid to staff recreation clubs
- 2.15 Indian Audit & Accounts Department Benevolent Fund

## **CHAPTER – 3**

### **Department Regulations – Staff Matter**

- 3.1 Recruitment in clerical cadres
- 3.2 Recruitment Rules for the post of Auditors
- 3.3 Recruitment rules for the post of Clerk/Typist
- 3.4 Recruitment rules for the post of Stenographer
- 3.5 Recruitment of Group 'D' Staff
- 3.6 Extension of time limit for joining duty for new recruits
- 3.7 Appointments on compassionate grounds
- 3.8 Recruitment against sports quota
- 3.9 Appointment of Welfare Assistant
- 3.10 Employment of members of family of government servant in foreign organisation
- 3.11 Promotion to Audit Officers cadre
- 3.12 Promotion to the cadre of Section Officers (Audit)
- 3.13 Promotion to the cadre of Supervisors
- 3.14 Promotion of Auditors as Senior Auditors
- 3.15 Promotion of Clerks as Auditors
- 3.16 Promotion of Group 'D' as Clerk /Typists
- 3.17 Promotion of Group 'D' as Record Keeper
- 3.18 Promotion to the post of Personnel Assistant /Senior Personnel Assistant
- 3.19 Promotion to selection grade
- 3.20 Departmental examination for Auditors
- 3.21 Limited Departmental Competitive Examination for matriculate Group'D' staff for promotion as Clerk/Typist
- 3.22 Departmental examination for promotion as Stenographers
- 3.23 Section Officers Grade Examination
- 3.24 Revenue Audit Examination for Section Officers
- 3.25 Incentive examination for Senior Auditors
- 3.26 Option of language to answer in departmental examinations
- 3.27 Training of staff
- 3.28 Incentive for acquiring higher qualifications
- 3.29 Communal composition
- 3.30 Confirmations
- 3.31 Leave Reserve
- 3.32 Terms and conditions to be offered to temporary staff
- 3.33 Transfer of staff from one section to another
- 3.34 Confidential Reports and Character Rolls
- 3.35 Pensionable staff
- 3.36 Nomination forms



- 3.37 Grant of leave
- 3.38 Premature Retirement of central government servants
- 3.39 Gradation List
- 3.40 Leave intentions of IA & As Officers
- 3.41 Farewell parties and acceptance of gifts
- 3.42 Plural marriages
- 3.43 Verification of character and antecedents of employees
- 3.44 Oath of Allegiance
- 3.45 Medical Certificate on first entry into government service
- 3.46 Washing Allowance to Group 'D' Staff
- 3.47 Children's Educational allowance, Reimbursement of tuition fees and Hostel subsidy
- 3.48 Leave Rules.

## **CHAPTER – 4**

### **Office Procedure**

- 4.1 Hours of attendance and holidays
- 4.2 Closing of office on death of High Dignitaries
- 4.3 Attendance register and treatment of late attendance
- 4.4 Absence from office
- 4.5 Home address of staff
- 4.6 Removal of papers
- 4.7 Tidiness and inspection of office rooms
- 4.8 Powers delegated to Section Officers
- 4.9 Registration and distribution of inward correspondence
- 4.10 Disposal of inward correspondence
- 4.11 Reminders to and disposal of outward letters
- 4.12 Signing of letters
- 4.13 Typing work
- 4.14 Issue of Railway telegrams
- 4.15 Despatch of letters
- 4.16 Requisitioning of 'Secret' and 'Top Secret' files of the department
- 4.17 Submission of letters received in absence of the Director of Audit for his perusal
- 4.18 Supply of copies of orders and circulars to various sections
- 4.19 Maintenance of Sectional Registers
- 4.20 Calendar of Returns
- 4.21 Maintenance of Records and Files and numbering of correspondence
- 4.22 Maintenance of Registers
- 4.23 Weeding and destruction of records
- 4.24 Monthly arrears Report
- 4.25 Submission of material for purpose of Quarterly D.O. by D.A. to C & AG of India and monthly D.O. to FA & CAO
- 4.26 Audit enforcement of vouchers

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- 4.27 Cases received for opinion from the FA & CAO and other Railway Officers
- 4.28 Issue of correction slips to Office Manual
- 4.29 Office orders and Office order register
- 4.30 Office Library
- 4.31 Codes, manuals and other publications
- 4.32 Divulging official information
- 4.33 Use of Economy label

## CHAPTER – 5

### Administration

- 5.1 Preparation of staff proposals
- 5.2 Sanction
- 5.3 Register of sanctions
- 5.4 Sanctioned Strength
- 5.5 Preparation of payment of bills of gazetted Officers
- 5.6 Salary bills of non-gazetted staff
- 5.7 Signing of Pay bills
- 5.8 Increments
- 5.9 Income-tax
- 5.10 Recovery register
- 5.11 Leave
- 5.12 Maintenance and verification of leave accounts and service records
- 5.13 Travelling allowance check of claims
- 5.14 Medical attendance bills check of claims
- 5.15 Check of claims for children education allowance, reimbursement of tuition fees and hostel subsidy
- 5.16 House rent allowance verification of claims
- 5.17 Supplementary bills
- 5.18 Arrear bill
- 5.19 Last Pay certificate
- 5.20 Advances
- 5.21 Audit Bulletin
- 5.22 Control over expenditure
- 5.23 Control statements
- 5.24 Appropriation Accounts
- 5.25 Budget and Revised estimates
- 5.26 Revised and Budget estimates of Pensionary charges and appropriation accounts of Pensionary charges
- 5.27 Estimates for Deposits and Loans
- 5.28 Pension
- 5.29 Compulsory retirement
- 5.30 Voluntary retirement
- 5.31 Forwarding of applications for employment outside the IA & A<sup>D</sup>
- 5.32 Casual Leave, and Special Casual Leave Restricted Holidays

- 5.33 Compensatory Leave
- 5.34 Permission to continue studies of acquiring higher qualification
- 5.35 Court cases files before courts/Central Administrative Tribunals
- 5.36 Deputation
- 5.37 Training in Regional Training Institutes
- 5.38 Transfer from one office to another
- 5.39 Safe custody of records
- 5.40 Regulation of Pay and increments of a government servant whose promotion /appointment to a post is decided to be erroneous
- 5.41 Officiating promotions in short term vacancies
- 5.42 Permanent Advance (Imprest)
- 5.43 Expenditure on light refreshments at formal inter Departmental and other meetings and conferences
- 5.44 Scale of furniture in the Audit Offices
- 5.45 Typewriters
- 5.46 Tools and Plants register
- 5.47 Newspapers and periodicals
- 5.48 Telephones
- 5.49 Write off of priced/unpriced articles
- 5.50 Supply of stationery and forms
- 5.51 Local printing of forms etc
- 5.52 Stamp account
- 5.53 Office accommodation and electricity charges for Railway Audit Department
- 5.54 Uniforms to Group 'D' Staff
- 5.55 Group 'D' Staff – Duties and supervision of

## Appendices

- |                       |   |
|-----------------------|---|
| <b>Appendix – I</b>   | Sectional Register  |
| <b>Appendix – II</b>  | Calendar of Returns   |
| <b>Appendix – III</b> | List of Major & Minor Heads by which files should be classified                                   |
| <b>Appendix – IV</b>  | List of Registers to be maintained in the office  |
| <b>Appendix – V</b>   | Pro-forma of important registers to be maintained   |
| <b>Appendix – VI</b>  | Statement showing periods of preservation of certain records not included in Appendix 2 of R.A.M. |



# Chapter 1

## Constitution of the Office

The Comptroller and Auditor general of India (C & AG) is the head of the Indian Audit and Accounts Department and is the final authority in India. The Director of Audit, Western Railway is responsible to the C&AG of Indian in respect of Administrative matters directly and in respect of audit through the Additional Deputy Comptroller & Auditor general of India (Railway)

### 1.1 Organisation

The operation, management and accounting of the western railway is done on divisional and unit basis. Consequently the organisational set up of the office the Director of Audit (as shown in Annexure I) has been so arranged that auditing units work side with the accounting units of the Railway Administration. The various Sections, branches and divisions of the office are thus located as under:-

- I. Headquarters Office (Churchgate)
  1. Administration Section (including Hindi Cell)
  2. Central (Co-ordination) Section.
  3. Reports Section
  4. Efficiency cum Performance Audit (including Internal Test Audit) Section.
  5. Books, Budget & Appropriation Audit Section.
  6. Establishment Audit (including Provident Fund) and Expenditure Audit Section.
  7. Stores Audit Section.
  8. Inspection Section.
  9. Tender Review Cell.
  10. Review cell.
  11. Intensified Inspection and computer audit Cell.
  12. Traffic Audit Section, conducting inspection of stations on Bombay & Vadodara Divisions.
  13. Claims Audit section, dealing with audit of Compensation Claims of Western Railway.
- II Divisional Audit Offices are at Bombay Central, Vadodara, Jaipur, Ajmer, Ratlam, Kota, Rajkot and Bhavanagar Para. Vadodara Division also conducts the Central Audit and Inspection of Railway Staff College, Vadodara.
- III Construction Audit Offices at Ahmedabad, Bombay, Kota and Ratlam.
- IV. Workshop and Stores Audit officers at Parel, Sabarmati, Dahod, Kota, Workshop Bhavanagar Para & Ajmer.
- V. Traffic Audit Section at Ajmer, dealing with the local traffic accountants of Western Railway & conducting station inspections on Divisions other than Vadodara & Bombay Divisions of the Western railway.
- VI. Railway Electrification Projects Audit Offices at vadodara and

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VII. Foreign Traffic Audit Section at Delhi Kishanganj dealing with Central Audit of through traffic of the Western Railway.

Note:- 1.Each Auditing Section is responsible for carrying out inspection of offices falling within its jurisdiction.

## 1.2. Functions

The functions of the Director of Audit are mentioned in paragraph 3,4,7 to 10 of the Railway Audit Manual. The Director of Audit, Western Railway is responsible to the Additional Deputy Comptroller & Auditor General of India (Railway) for the audit of the accountants of receipts and expenditure of the Western railway and the Railway Staff College, Vadodara. The detailed test audit of the accounts of the western Railway is required to be conducted as prescribed in Appendix to Secret Memorandum of Instructions (Railway Audit) and in accordance with the orders issued by the Comptroller & auditor general of India from time to time.

## 1.3. Control

The Director of Audit is in over all charge of the office assisted by DY. Directors of Audit at Bombay & Ajmer & 12 Audit Officers at Head Quarters & 18 Audit Officers at various places. The detailed distribution of work amongst the Gazetted Officers and non-Gazetted staff is determined by Director of Audit. One Audit officer is working in lieu of the post of Asstt. Director of Audit at Bombay Central. Audit Officer (Co- ordination) also functions as Secretary to Director of Audit with effect from March 1988.

## 1.4. Gazetted Establishment

The sanctioned strength of the Gazetted Staff as on 1<sup>st</sup> March is given in the gradation list prepared every year. The scales of Pay of Gazetted Staff are as under.

Designation	Cadre	C.C.S. Revised Pay Rules 1973	C.C.S. Revised Pay Rules 1986
<b>Group 'A'</b>			
1) Director of audit	Class I IA & AS	1) 2250-125/2-2500 2) 2500-125/2-2750	Rs.5900-200-6700
2) Dy. Director of Audit	Sr. Time Scales of IA & AS	1100-(6 <sup>th</sup> year or under) 50-1600	Rs. 3000-100-3500-125-4500
3) Asstt. Director of audit	Jr. Time Scales of IA & AS	700-40-900-EB-40-1100-50-1300.	Rs. 2200-75-2800-EB-100-4000.
<b>Group 'B'</b>			
1) Audit Officer		840-40-1000 EB 40-1200	2375-75 3200-EB-100-3500.
2) Asstt. Audit Officer (w.e.f. 1.3.84)		650-30-740-35-880-EB-40-1040	2000-60-2500-EB-75-3200
3) Sr. PA to D.A. (w.e.f. 3.8.87)			2000-60-2300-EB-75-3200

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## 1.5 Non Gazetted Establishment

The strength of the Permanent and temporary non-gazetted Establishment as on 1<sup>st</sup> March is given in the Gradation list. The following table shown the Scales of pay of Non Gazetted Staff.

<b>Designation</b>	<b>Revised Pay Rules 1973</b>	<b>Revised Pay Rules 1986</b>
<b>Group – C</b>		
Selection Grade Section Officers (abolished w.e.f. 1.3.84 & redesignated as Asstt. Audit Officer )	Rs.775-35-880-40-1000 (w.e.f. 15.9.79)	
Section Officer	Rs.500-20-700-EB-25-900	Rs.1640-60-2600-EB-75-2900
Welfare Asstt.	Rs.500-20-700-EB-25-900	Rs.1640-60-2600-EB-75-2900
Supervisor (to be filled in by selection from Sr.Auditors)(w.e.f.1.4.1989)		Rs.1640-60-2600-EB-75-2900
Auditor Selection Grade (abolished w.e.f.1.3.84)	1) Rs.425-15-560-20-640 2) Rs.425-15-500-EB-15-560-20-700(w.e.f.1.8.76)	
Senior Auditor(w.e.f.1.3.84)	Rs.425-15-500-EB-15-560-20-700-EB-25-800	Rs.1400-40-1600-50-2300-EB-60-2040
Auditor	Rs.330-10-380-EB-15-500-EB-20-560	Rs.1200-30-1560-EB-40-2040
Stenographer	Rs.330-10-380-EB-15-500-EB-20-560	Rs.1200-30-1560-EB-40-2040
Clerk/Typist	Rs.260-6-290-EB-326-8-366-EB-8-390-10-400	Rs.950-20-1150-EB-25-1500
Record Keeper Selection Grade (w.e.f. 1.3.88)		Rs.950-20-1150-EB-25-1400
Record Keeper (w.e.f. 1.3.84)	Rs.225-5-260-6-290-EB-6-308	Rs.825-15-900-EB-20-1200
<b>Group ‘D’</b>		
Junior Gestener	Rs.210-4-250-EB-5-270	Rs.800-15-1010-EB-20-1150
Operator Daftary	Rs.200-3-206-4-234-EB-4-250	Rs.775-12-955-EB-14-1025
Jamadar	Rs.200-3-206-4-324-EB-4-250	Rs.775-12-955-EB-14-1025
Peon S.G (w.e.f. 1.8.76)	Rs.200-3-212-4-232-EB-4-240	
Peon including Hamals	Rs.196-3-220-EB-3-232	Rs.750-12-870-EB-14-950

Cadres in IA&AD have been restructured w.e.f. 1.3.1984 (See Para 1.6)

## 1.6 Restructuring of Cadres in IA & AD

- (a) Consequent on Restructuring of cadres in IA & AD introduced w.e.f. 1.3.84, the following pay Scales were approved for Audit Staff: -

Auditors - Rs. 330-10-380-EB-15-500-EB-20-560.  
Senior Auditors -Rs.425-15-500-EB-15-560-20-700-EB-25-800.  
Senior Officers (Audit) - Rs.500-20-700-EB-25-900.  
Asstt.Audit Officers  
(Group B Gazetted)- Rs.650-30-740-30-800-EB-40-14-1040.

80% of the Section Officers (Audit) posts and 80% of the Auditors posts were made available in the higher Scales (Rs.650-1040) and (RS.425-800)in the existing Section Officers (Audit) And Auditors cadres in the total existing sanctioned strength. Supervisors posts at 8% of the Section Officers post in the scale of Rs.1640-2900 are to be operated w.e.f.1.4.89.as per orders.

(Authority- C & AG's letter No.576-N.4/51-84 dated 2.6.1984 and Para Nos.1.3.1,1.3.2 and 3.3.5 of Manual of Instructions for Restructuring of Cadres in IA & AD No.290.N.2/154-88 dt.14.3.89)

- (b) A new cadre of Record Keepers (Rs.225-300) with a functional selection grade Rs.260-350 limited to 10%of posts have been created w.e.f.1.3.84, 15% of the posts in Group D have been upgraded as Record Keepers.

(Authority- C &AG's letter No.106-N.2/74 – 83 (1) dated 18.10.84 and Para No.3.13.1 of Manual of instructions for restructuring of Cadres in IA&AD)

### **1.7 Powers of Director of Audit and the Deputy Director of Audit.**

The Director of Audit is authorised to exercise all power of Head of Departments under FRs & SRs,G.F.R.etc.

(Authority – C & AG's letter No.1383 – Admn II/G-7-A-C-ArG. (Admn) 55 dt.29.9.55).

- 2) The itemised list of powers exercisable by the Director of Audit is given in the M.S.O. In terms of the Rule 3 of the delegation of Financial Powers Rules 1958 read withSR2 (10), the Dy. Director of Audit (HQrs) has been declared as the Head of the Office for the purpose of Financial Rules of the Government. The delegated powers exercisable by the Dy. Director of Audit, Headquarters as Head of Office and the Audit Officer (Admn) are given in Annexure II.
- 3) The distribution of administrative work between Director of Audit, Dy.Director of Audit (HQrs) & Audit Officer (Admn) is as given in Annexure III.

### **1.8. Powers exercisable by an Officer while holding current charge of the duties of the post during the absence of the regular incumbent of that post.**

An officer appointed to perform the current duties of an appointment can exercise administrative or financial powers vested in the full fledged incumbent of the post but he can not exercise statutory powers, whether those powers are devised direct from an Act of Parliament (e.g. Income tax Act) or Rules, Reg

Laws made under the various articles of the constitution (e.g. FRs, C.C.& A. Rules, C.S. Rs, Delegation of Financial Power Rules etc)

(Authority – Ministry of Home Affairs, OM No.F.7/14/61-Ests (A) dated 24.1.1963 received under C & AG of India's endst.No.285-Admn I/ 710 – 62 dt.15.2.1963.)

### Annexure – I

#### **Organisational set up of the office of the Director of Audit, Western Railway, Bombay. ....**

#### **Director of Audit**

##### **Dy. Director of Audit (HQrs) Bombay**

##### **Audit Officers**

1. Administration
2. Co-ordination
3. Report
4. Work Shop-Parel
5. Stores (HQrs)
6. Tender Reviews
7. Books & Budget
8. E&X and Inspns.

9. Traffic Audit
10. Survey & construction at Bombay & Kota.
11. W&S, Dahod & Kota
12. RE at Vadodara and Kota.
13. Divisions at Bombay Central, Vadodara, Rajkot and Bhavnagar- Para and Kota.

##### **Audit Officers**

1. Secretary to DA
2. Efficiency-cum-performance Audit
3. Intensified Inspection and Computer Audit
4. Review Cell

##### **Dy. Director of Audit- Ajmer**

##### **Audit Officers**

1. Traffic Audit
2. W&S, Ajmer Sabarmati and Bhavnagar-Para
3. Divisions at Jaipur and Ratlam
4. Survey & construction units at at Ahmedabad and Ratlam

Note: DDA, Ajmer holds direct charge of Ajmer Division.

**Annexure – II**  
**(Para 1.7(2))**

**Delegation of powers to Deputy Director of Audit, Bombay**

<b>Sr. No.</b>	<b>Nature of Power</b>	<b>Extent of power</b>	<b>Rule of authority</b>
	Deputy Director of Audit, Bombay.		
1.	Allowing E.O.L. to count for pension in certain circumstances mentioned in MF OM No.f6(2)-EV/68 of 1968 in cases of Sr. Auditors, Auditors, Stenos, Clerk/Typists and Group 'D' staff.	Full Powers	MF's OM No. F6(2)-EV/68 of 18.4.1968.
2.	Advance of pay and travelling allowance on transfer to Gazetted staff (Group B)	“	265-GFR Vol. I
3.	Sanctioning reimbursement of tuition fees to Gazetted officers (Group B)	“	Item 4 of App. To MOF letter No. 17(1) EII(B)/64 of 3.6.1964.
4.	Indent for Forms on the Manager of Forms Press, Calcutta.	“	102 GFR-I
5.	Fire protection	Upto Rs.200/-	Item 15 App 8 GFR II
6.	Weeding of records	Full powers	P.O.O. No. 304 of 16.3.55 Note under Rule 374 of MSO (Admn.)
7.	Countersigning of Travelling allowance bulls of Gazetted Staff (Group – B0	“	SR-191-and item 54 of Apendix 13 to FR & SRs.
8.	Countersigning of claims for reimbursement of medical expenses for Group 'B' Officers.	“	Item 5 of Appendix XII of the Central Services (Medical Attendance) Rule 1944
9.	Power to grant advances for purchase of fans and other conveyances-bicycles.	“	Para 249 & Para 263 of G.F.R. Vol. I read with Para 255. ibid Government of India MOF letter No. F20(5) EGI/58 of 12.3.59 received under c&AG's No. 704-NGE-I/16-59 of 1.4.59 and Government of India MOF OM No. 168(37)-EII(A)/58 of 2.1.59 received under C&AG's No. 31-Audit II 16-59 of 25.2.59
10(a)	Repairs to Furniture	Upto Rs.300/-	Item 16-App.8-GFR
(b)	Purchase of furniture	No Powers	
11.	Hire of Office Furniture	Upto Rs.300/-	Item (XIII) of section of

- |     |   |  |  |
|-----|---|--|--|
| 12. | Miscellaneous office expenses such as rat traps, glass tumblers, water pots, fire wood, matches, candles, naphthalene balls, insecticides, brass or other metal polish, card boards, dusting or binding cloth, calico cloth, name boards etc. | Upto Rs.300/-  | Item 28 of App. 8 to GFR II.   |
| 13. | Local purchase of stationery and printing stores.   | Upto Rs.300/-  | Rule 8(b) of App. 10 to G.F.R/II   |
| 14. | Contingent expenditure<br>(Authority: P.O.O. 312 of 30.11.1955)<br>P.O.O. 347 of 18.09.1959<br>P.O.O. 355 of 14.03.1961<br>P.O.O. 527 of 06.05.1986   | Upto Rs.300/-  | 130 GFR I  |
| 15. | Recording of certificate of verification of service in Service Books of Gazetted Officers.<br>(P.O.O. No. 228 of 3.3.1959<br>P.O.O No. 352 of 28.11.1960)   | Full Power   | Rule 121 of GFR Vol. I   |
| 16. | Local purchase of rubber stamps and office seals.   | Rs.25 per annum subject to a limit of Rs.10 at a time and subject to the conditions in Govt. of India MO WMSOM No. 8 & P II-61 (28)58 of 5-6-1961. | Government of India MOF letter NO. F3(7) EGI/63 of 14.1.1964 received under c&AG's letter No. 191-NGE I 59-63 of 3.2.1964. |
| 17. | Sanctioning of leave other than special disability leave to Sr. Auditors, Auditors, Stenos, Clerk/Typists and Group 'D' staff beyond 30 days.   | Full powers  | SR 206   |
| 18. | Counter signing/Passing of bills of Gazetted Staff (roup 'B')   | Full powers  | Rule 141 of Treasury Rules Vol. I.   |

**Delegation of Power to Audit Officer (Administration)**

- |    |   |              |   |
|----|---|--------------|---|
| 1. | Countersigning/Passing of Salary bills of non-gazetted staff                            | Full Powers  | Rule 142-283 of Treasury Rules and Para 98 of RAM |
| 2. | Sanctioning of leave to Sr. Auditors, Auditors, Stenos, Clerk/Typists & Group "D" Staff | Upto 30 days | S.R. 206-S No. 55-A of App. 13 of FR & SR         |
| 3. | Advance of pay and travelling allowance on transfer to Non-gazetted staff               | Full powers  | 265(ii) GFR-Vol. I                                |
| 4. | Advance of travelling allowance "   |              |   |



	of tour to Non-gazetted staff		
5.	Repairs to Bicycles	Upto Rs.100/-	Item 2(2) App. 8 GFR II
6.	Conveyance Hire	“	Item 10 App. 8 GRF II
7.	Electric Gas and Water charges.	“	Item 13(1) App. 8 GRF II
8.	Hot and Cold weather charges	“	Item 19 App. 8 GRF II
9.	Employment of lower level staff paid from contingencies.	“	Item 20(1) App. 8 GRF II
10.	Liveries, Clothing and other articles.	“	Item 24(1) App. 8 GRF II
11.	Service postage and commission on V.P.P.	“	Item 29(1) App.1 8 GRF II
12.	Repairs to furniture	Upto Rs.100/-	Item 16(2) App. 1 GFR II
13.	Local purchase of Stationery and printing stores.	“	Rule 8(b) of App. 10 to GFR II
14.	Supply of water for drinking etc. and dusting office	“	Item 43 App. 8 GFR II
15.	Fire Protection	“	Item 15 App. 8 GFR II
16.	Contingent expenditure & Misc. Office expenses.	“	130 GFR I Item 28 of 8 GFR II.
17.	Advance under Rule 12 of the G.P.F. (CS) Rule to Non-gazetted staff for which special reasons are not required.	Full Powers	Para 265-GFR Vol. I read with item 1 of 5 <sup>th</sup> Schedule of GPF(CS) Rules.
18.	Sanctioning of increments to all non-gazetted staff where crossing of Efficiency Bar is not involved.	“	Item 8 of App. 4 of Vol. II of FRs SRs and FR-24.
19.	Sanctioning of Festival advance	Full powers	Item 4 of App. to MOF letter No. 17(1)EII(B)64 of 3.6.64 Para 2 of G.O.I. MOF OM No. F.16(10) E IIA 56 of 24.9.1956.
20.	Sanctioning reimbursement of tuition fees in case of non-gazetted staff.	“	Item 4 of App. to MOF letter No. 17(1) II(B) 64 of 3.6.64.
21.	Countersigning and passing of travelling allowance bills of non-gazetted staff.	“	S.R. 191 and item 54 of Appendix 13 to FR & SRs.
22.	Passing of claims for reimbursement of medical expenses for non-gazetted staff.		
23.	Grant of Children's Education Allowance to non-gazetted staff.	“	Para 2(D) of the MOF letter No. F. 10(1) –Est (Spl.) 61 of 30.1.62. (No delegation as such is necessary).
24.	Advance of leave salary to Non-gazetted staff.	“	As per conditions laid down, in MOF OM No. F7(75)EP(A)60 dt. 3.8.1950.
25.	Sanctions of leave other than special disability leave to Sr.	Upto 30 days	S.R. 206

	Auditors, Auditors, Stenos, Clerk/Typists and Group 'D' Staff.		
26.	Casual Leave	Delegated separately to BOs & SOs.	
27.	Signing of bills of non-Gazetted Staff	Full Powers	Rule 141 of Treasury Rule Vol. I.
28.	Transmission to Audit Officer of detailed Statement of permanent pensionable establishment	Full Powers	Rule 119 of GFR Vol. I
29.	Recording of certificate of verification of service in service Books (NGOs)	Full Powers	Rule 121 of GFR Vol. I
30.	Winding and regulations of office clocks, maintenance of call bells etc	Upto Rs.25/- per month	

### **Annexure - III**

[Para 1.7(3)]

The following shall be the distribution of Supervisory and administrative functions between Director of Audit, Dy. Director of Audit (Headquarters) and Auditor Officer (Administration)

#### **DIRECTOR OF AUDIT**

1. Establishment matters relating to Audit Officers, Asstt. Audit Officers and Section Officers.
2. Sanctioning of leave to Audit Officers.
3. Sanctioning of contingent expenditure in excess of Rs. 300/- subject to budget provision.
4. Increment of Audit Officers, Asstt. Audit Officers and Section Officers where crossing of Efficiency Bar is involved.
5. All correspondence and returns to the Comptroller and Auditor general of India.
6. Countersigning/passing of travelling allowance bills, conveyance bills, medical reimbursement bills for IA & AS Officers.
7. Sanctioning of Casual Leave to Audit Officers.
8. All work connected with staff proposals, budget control statements and Appropriation Accounts.
9. Temporary advance from General Provident Fund under Rules 12 (3) for Audit Officers and IA & AS Officers.
10. Allowing E.O.L. to count from pension in circumstances mentioned in the Ministry of Finance's Office Memorandum No.F6(2)-EV/68 of 18.4.1968 in case of Audit Officers and Section officers.
11. Office accommodation, shifting of offices house keeping, etc.
12. Office Associations and Recreation Clubs.

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## **DEPUTY DIRECTOR OF AUDIT**

1. Establishment matters relating to Sr. Auditors, Auditors, Stenographers, Clerks/Typists and Group D Staff.
2. Sanctioning of increment to Sr. Auditors, Auditors, Stenos, Clerks/Typists and Record Keeper where crossing of Efficiency Bar is involved.
3. Functioning as Welfare Officer.
4. All work connected with the examinations (except S.O.G.Examination.)
5. Passing/ Countersigning of TA Bills, Conveyance Bills, Medical reimbursement bills and reimbursement of Tuition fees of Gazetted Officers Group B.
6. Sanctioning of advance for the purchase of bicycles, fans etc.
7. Allowing E.O.L. to count for pension in certain circumstance mentioned in the M.F.'s Office Memorandum No.F6(2)-EV/68 of 18.4.1968 in cases of Sr. Auditors, Auditors, Stenoers, Clerks/Typists and Group D Staff.
8. Sanctioning of Leave to Asstt. Audit Officers/ Section officers beyond 15 days and in respect of non- gazetted staff in excess of 30 days.

## **AUDIT OFFICER (ADMN)**

1. Passing of Salary Bills, Travelling Allowance and conveyance bills claims for Medical Reimbursement of non-gazetted staff and scrutiny of T.A. bills of Gazetted Officers.
1. Pension cases of staff and custody of nominations for Death-cum-Retirement Gratuity and Family Pension.
2. Sanctioning of advance of pay and T..A. on transfer tour, festival advance and leave Salary advance to non- gazetted staff.
4. Sanctioning of leave to Sr. Auditor, Auditors, Stenographers, Clerks/Typists and Group D for periods not exceeding days when no substitutes are required.
5. Approval of drawal of increment to Non-Gazetted Staff where crossing of Efficiency Bar is not involved and for Group 'D' inclusive of E.B. Crossing cases.
6. All work in connection with issue of Passes and Privilege Ticket Orders.
7. Periodical verification of rent receipt from staff.
8. Sanctioning of Contingent Expenditure upto Rs. 100/- in each case subject to budget provision.
9. All work in connection with purchase of stationery, liveries, furniture etc.
10. All work in connection with Annual Establishment Returns and Other Routine Returns.
11. Routine Correspondence.
  - (1. POO No; dt.3.1.1978)
  - (2. POO No.511 dt.25.1.1985)
  - (3. CAG's letter No.3237-NGE I/99-76 DT.24.11.76)

# Chapter –2

## Departmental Regulations – General

### 2.1 Transfer of charge by Director of Audit

(Para 21 of the Railway Audit Manual)

- (a) On the occasion of each transfer, a certificate of making over and taking over charge should be prepared by Administration Section for signatures by the relieved and the relieving officer and report be sent to Comptroller & Auditor General of India and Additional Deputy Comptroller & Auditor General of India (Rlys). Advance are also to be sent to (1) Director of Audit Central Revenue, (2) PAO, AG concerned (3) the General Manager, Western Railway (4) F.A.&C.A.O., western Railway (5) Director of Audit, central, Worli. (6) the Audit Officers in charge of the various Divisions/ Unit Officers.
- (b) The Handling over memorandum should be prepared in five parts as under:
- i) Matters relating to IA&AS Officers (to be sent to Asstt. Comptroller & Auditor General (P)
  - ii) Matters relating to Audit officers (to be sent to Dy. Director (Railways ) in the office of the C&AG of India.
  - iii) Establishment matters relating to confidential nature (to be sent to Dy. Director (Rlys) in the office of the C&Ag of India)
  - iv) Establishment matters not of confidential nature (to be sent to Dy. Director (Rlys) in the office of the C &AG of India.)
  - v) Other matters (to be sent to Dy. Director (Rlys) in the office of the C & AG of India.)
- (c) A list of all keys, valuables and secret documents to be handed over by the relieved officer to his successor under para 44 of the Manual of Standing order (Admn) Vol. I. Should be prepared by Sr. PA to Director of Audit and the same should be attached to the memorandum to be prepared by Co-ordination Section after obtaining necessary material from Branch Officers/ Sections
- (Para 43 of the MSO (Admn) Vol., I)

### 2.2 Handling over notes of officers and staff

- 2.2.1 When any officer is relieved of his charge a detailed handling over note in the prescribed proforma vide letter No.SA/HQ/Admn/I/ 30 (b) Vol.11/1418 dt.12/14.6.84 should be prepared for the information of his successor. Confidential Files and other records and articles in his personal custody should be separately listed in the handling over note and personally handed over to the successor. The handling over note should be sent to the Co-



However, the certificate of charge should be sent by all officers to the Administration Section. The copy of Secret MOI (Railway Audit) in the possession of officer should be handed over to the successor and the fact mentioned in the handling over note.

- 2.2.2. Auditor/Sr. Auditor should also prepare a detailed handling over note indicating the state of work in respect of his/ her seat and submit to the immediate superior. (POO No.398 dt.5.10.1963)

### **2.3 Traveling Allowance to the staff of Railway Audit Branch**

The officers and staff of Railway Audit Department including officers of IA &AS, serving in the Department are governed by the Rly. T.A. Rules laid down in the Indian Railway Establishment Code and the rates of daily allowance applicable to them are the same as mentioned in the code R-I. As amended from time to time

### **2.4 Medical Attendance-**

(See para 18 of Railway audit Manual)

The officers and staff in Railway audit Department are governed by Central Service (Medical Attendance) Rules 1944, as amended from time to time, except that the staff residing in the notified municipal limits of Bombay, Jaipur & Ahmedabad and other areas as may be notified from time to time are covered by Central Government Health Service scheme (CGHS). The officers and staff not covered by the CGHS rules are entitled to permissible reimbursement of medical expenses incurred in connection with treatment of themselves and members of their family as defined in the said rules. However as per Para 606 of Indian Railway Medical Manual, medical attendance and treatment in Railway hospital will be available to Railway Audit staff where Civil Medical facilities are unavailable or inaccessible.

### **2.5 Periodical Meeting of Gazetted Officers**

With a view to discuss and exchange views on matters conducive to efficiency of audit and to ensure quick disposal of pending matters, meetings of Branch Officers in the headquarters office, as well as at outstanding can be held as may be considered necessary by Director of Audit.

### **2.6 Tour Programme of Gazetted Officers**

The Branch Officers should sent their tour programmes in quadruplicate to co-ordination Section by 10<sup>th</sup> of the previous month. After scrutiny and approval of Director of Audit, the co-ordination Section will return one copy of approval tour programme to the Branch Officers, forward one to concerned Group 'A' Officers and copy to Administration Section for checking their T.A. bills./

(Authority: Dy. Director of Audit. Churchgate's letter No. SA/HQ/Admn/I/8/3742 dated 9.11.1989)

## 2.7 Leaving of headquarters station

Prior permission in writing should invariably be obtained by all the Government Servants (including Group 'D' Staff) to leave head quarts either on Casual Leave or during holidays (Including Saturday & Sunday). Address during such absence from Headquarters / stations where they could be contacted should invariably be left with the office. An authority competent to sanction Casual Leave under the existing order shall be competent to permit the staff to leave Headquarters during Casual Leave and / or holidays.

## 2.8 Conduct and Discipline etc.

- 1) All staff of Rly. Audit office are governed by the Central Civil Services (Conduct) Rules, 1964 and the Central Civil Services (Classification, Control and Appeal) Rules 1965.
- 2) A declaration regarding immovable property required to be made under Rule 18 (4) ibid by the officers of the Indian Audit and Accounts Service has to be submitted to the Comptroller & Auditor General in the month of January every year (Paras 142 and 293 of the Manual of Standing Order (Admn vol.I)
- 3) According all Gazetted Officers and staff working under the Director of Audit or on deputation in respect of self and dependants in the month of January each year. (CAG's Letter No. 1) 223 – GE/565 – 54 dt.12.1.56  
2) 1386 – GE/565 – 54 dt.1.3.56.

## 2.9. Giving information to outsiders

No official information is to be furnished by any Rly. Audit staff to outsiders even with the permission of Gazetted Officers the intention being that no information derived from official documents and not connected with legitimate official business should be supplied to outsiders.

- (1) C & AG's confl. letter No. 1463 – Admn 1/131 – 54 dt. 9/13.8.54 – DRA's Endst. No. E – 8 – 3/ 54 dt.8.9.54.
- (2) C & AG's Confl.letter No. 1831 /Admn I/131 – 54 dt. 27.9.84 & DRA's No. E – 8-58/54 dated 3.12.54)

## 2.10 Free Passes and PTO's

- 1) Officers and staff of the Railway Audit Department including officers of the IA & AS serving in the Railway Audit Department are entitled to privilege of passes & PTOs irrespective of their date of joining the Railway Audit Department as per rules applicable to Railway's own Staff & Officers. In respect of officers of IA & AS proceeding on long leave (i.e. leave exceeding four months) Passes and PTOs will be admissible provided they have completed not less than one years service in the Railway Audit Department and provided also that the Comptroller & Auditor General declares in each case that the officers will return to Railway Audit Office on the expiry of leave

(para 15 of the RAM).

- 2) The officers and staff of the Railway Audit Department including the offices of the IA &AS serving in the Department are entitled to passes of the following nature also to the extent and under conditions governing their issues of such passes to Railway Employees as laid down in the Pass Manual.
- a) School Passes.
  - b) Transfer Passes.
  - c) Free Residential Card Passes/ Concession Season Tickets over Section on which admissible.
  - d) Passes for transport of motor cars.
  - e) Settlement Passes.
  - f) Post Retirement complimentary passes except officers of the IA &AS in respect of whom each case will be dealt with on merits and should be referred to Additional Deputy Comptroller & Auditor General of India (Rlys).
  - g) Misc. Passes over the home line only as admissible to Railway employees under Home Line Pass Rules.  
  
(Rly. Boards letter No. E (G) 58 P55 – 20/ 1 dt.8.6.1961 received under C& AG's No.2257 – RAI/ 177 – 72 /60 – KW dt. 3.7.61.
  - h) Special passes on sports accounts for participating in sports organised by the Central Sports Committee of the IA & AD.  
(Authority – Rly. Board letter No. E (TRG) 63 – Ps5 – 20/1 dt.15.1.1963)
  - i) Passes to widows / widowers of Railway Audit Staff.  
Widow/ widowers of a Railway Audit employee is eligible for passes on a limited scale in lieu of surrender of two sets of PTOs was year by the deceased employee so long as he / she was in railway Audit service. The Scheme is applicable to them w.e.f. 1.1.89, The Railway Audit staff inducted into IA & AS will not be eligible for this benefit.  
Authority: Rly Bd's No. E (W) 85 Ps5 – 8/2dt.2.3.2.1989 received under ADAI (Rlys) letter M.165 – RA III /T/1261/87 dt.6.4.89.
- 3) The Railway audit Staff shall not be entitled to the following concession which are admissible to Railway employees only.
- a) Passes on First appointment.
  - b) Passes to office bearers of unions of staff of the Railway Audit Department.  
(Rly.Boards No. E (G)- 58 PS – 5- 20/1dt. 6.6.61)
  - c) Staff / Officers of Audit Department who get themselves permanently absorbed in the Public Sector undertakings and in other Departments are not entitled to post retirement passes as admissible to railway Staff on the date of their absorption. They will be entitled to such passes on their retirement as per the extent Rules.  
(Additional Deputy Comptroller & Auditor General of India (Rlys) No.572 – RAI/ I/17 – 12/35 dt.17.7.88)
  - d) Passes and PTOs to the staff in headquarters office will be issued by the Officer – in charge of Administration Section. Passes and PTOs to staff outside headquarters will be issued by the nominated Branch Officers. They shall send a return of the Passes / PTOs issued in each quarter for review and confirmation by

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Director of Audit. The passes so issued will be audited by nominated Section Officer/ Asstt. Audit Officer.

(P.O.O. No.455 dt.3.2.76, P.O.O.No.521 dt.19.2.86 and SA/HQ/Admn/I/23/N/6024 dt.26.2.86.)

## **2.11 Residential Accommodation**

1. As decided by the Railway Board, the demand for residential accommodation of this department is to be taken into consideration by Railway Administration in planning their programme for building quarters. It has also been decided that the existing Railway Quarters may similarly be allotted to Railway Audit Staff as per availability and circumstances. In all such cases, the Audit Staff should vacate the Railway Quarters, when they cease to be railway Audit Staff and are posted to non Railway Department at the same or another station.
2. The officers and staff of this office posted at Bombay are eligible for accommodation from Directorate of Estates also. The gazetted staffs posted at Bombay are eligible for Railway Administration from the Railway Pool.
3. The allotment of Railway Quarters to officers and staff of Railway Audit Department is done on the same conditions as are applicable to Railway Staff in the matter of recovery of rent, water, electricity charges etc .as fixed by Railway Administration from time to time.

## **2.12 Complaints and representations**

- 2.12.1 All complaints and representations of any kind, when made in writing should be submitted through proper channel. The instructions for the submission of representation etc. by the staff are contained in the Government of India Ministry of Home Affairs O.M.No.25/34/68 – Ests (A) dt.20.12.68 received under C & AGIs No.83 – NGE III / 6 –69 dated 8.1.69 No. Cognizance should be taken of a representation on service matter submitted by a relative of a government Servant unless it is due to death or physical disability of the Government Servant himself.
- 2.12.2. Officers should be advised not to resort to the practice of allowing their relatives to represent on service matters, transfer promotion etc. Disciplinary action as deemed necessary shall be taken against the Government Servants by Head of Department, who bring pressure or influence through Members of Parliament or prominent persons politicians etc.
- 2.13.3 List of appeals, Memorandum, petitions etc. addressed to Comptroller & Auditor General of India, with held by Director of Audit for the quarter ending March, June, September and December should be submitted to Comptroller & Auditor General of India by 15<sup>th</sup> of April/ July/ October and January respectively.  
(Authority – C &AG's No. 1589 – NGE I/64 dated 7.9.64)

### 2.13 Staff Associations

- 1) Recognition to the staff associations is granted by Comptroller and auditor General of India. Western Railway Audit Association is the recognised staff association in this office. Representation from staff associations addressed to higher authorities may not be forwarded if.
  - i) they contain disrespectful or improper language.
  - ii) the representation is on matters of local interest on which Director of Audit can take a decision.
  - iii) The representation merely repeats old demands/ grievances rejected or not accepted or not accepted or on which definite policy decision exists
- 2) Contents of telegraphic representation should be approved by the Head of the Office.
- 3) Recongnised staff associations may be allowed to hold meeting within office premises.

Apart from routine notifications relating to :

- a) Holding of meeting:
- b) Elections and result there of :
- c) Statement of accounts of association and
- d) Reminders to members about their dues, the display of notices by the recognised Association in the office promises requires prior permission .Such notices shall be displayed on the noticed board specified for the purpose.

### 2.14 Grants in aid to Staff Recreation Clubs.

These grants – in –aid are intended (only) for the provision of amenities, recreational or Welfare facilities such as games, equipment, Library books, Musical instruments etc. They are sanctioned the prescribed rate per capital on the basis of entire strength of non gazetted staff including Group ‘D’ and Gazetted Officers. In addition, adhoc grants are also received from Comptroller & Auditor General of India’s office, on the basis of proposal sent by this office. The accounts of each such club are to be checked by an Asstt. Audit Officer to be nominated by Director of Audit.

(Authority: CAG’s letter NO.352 – NGE V /23 – 89 dt.18/22.3.1988)

### 2.15 Indian Audit & Accounts Department Benevolent Fund.

To provided relief to the staff, their family member and dependants in cases of distress and real hardships and also to promote, wherever necessary, welfare activities of staff, the Comptroller Auditor general of India has set up a Fund named “The Indian Audit and Accounts Departments Benevolent Fund”. The affairs of the fund are administered by Central Governing Committees located at Delhi and assisted by Regional Committees comprising of one or more Audit Officers in a Region. Accordingly, the office of Director of Audit, W.Rly falls under Maharashtra – II Region of this Fund. Any official servicing in the IA & AD or on deputation to any other Department is eligible for membership of his Fund. The rate of subscription for different group of staff is given below:

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Group – ‘A’Rs.2/-, Group – ‘B’ Rs. 1.50/- Group ‘C’ – Rs. 1/- and Group ‘D’ Rs.0.50. Any person who donates Rs. 150/- in Lumpsum or in installment shall be enrolled as a Life Member of the Fund.



## CHAPTER – 3

### Departmental Regulations – Staff Matters

#### 3.1 Recruitment in Clerical Cadres

3.1.1 The recruitment to the cadres of Auditors, Clerks, Stenographer, i.e. clerical cadres in IA & AD is done through the Staff Selection Commission, under the Department of Personnel and Training which at present have regional offices at different places to feed the requirements of different offices located in various States /Union Territories. The appointing authority in IA & AD will intimate the number of anticipated vacancies in general & reserved categories to the Commission which will in turn recommend the list of persons along with dossiers of each person to whom calls are to be issued as per requirements. The office of the Director of Audit, will finally issue offers of appointment to such candidates who are found fit for employment.

3.1.2 The transfer liability must be brought to the notice of the persons concerned at the time of offering appointment.

(Authority : C & AG's No.149 – NGE II / 51 – 61  
dt.20.1.62 & 533 – NGE III / -  
NGE II /75 – II dt.24.2.79)

#### 3.2 Recruitment Rules for the post of Auditors

- 3.2.1
- 50% of vacancies by direct recruitment
  - 40% of the vacancies in Auditors Cadre are to be filled by promotion of Clerks with 5 years regular service in grade on seniority basis, failing which by direct recruitment.
  - 10% of vacancies by promotion of graduate Group 'D' Official or graduate clerks with three years' continuous service, on passing the Departmental Examination for Auditors or clerk passing the Section Officers Grade Examination Part I failing which by direct recruitment.

Note: Direct recruits and clerks promoted on Seniority basis are required to pass a Department Examination for Auditors within such time limit and within such chances as prescribed by Comptroller & Auditor General of India, failing which the recruits shall be liable to be discharged from service and promotees reverted to Clerks Grade.

3.2.2 On passing the departmental examination the successful candidates, will draw Qualification Pay (QP) of Rs. 30/- P.M. w.e.f. the day following the last day of Examination Qualification Pay will not be merged with pay and no D.A., CCA, Tribal Allowance, HRA will be admissible on Qualification Pay. The Qualification Pay will, However, be counted as pay while fixing pay on promotion as Section Officer and not for fixation of pay as Sr. Auditor.

(Authority: (i) MOF Notification No. CSR /615 dt.14.7.88 received under CAG's No. 768 – N 2/47 –88dt.26.8.88)

(ii) MOF OM No. 7 (8) - EII /87 dt.4.10.88 received under C & AG's No. 987 – audit I 84 – 86 / IV - 86 (192) dt.13.10.88)

### **3.3 Recruitment Rules for the posts of Clerks / Typist**

I) Direct Recruitment – 85

- II) (a) 5% from amongst Group ‘D’ Officials with 5 years’ service in the grade and who posses Matriculation or equivalent qualification on seniority basis, subject to rejection of unfit, failing which by direct recruitment.
- (b) 10% from amongst Matriculation Group ‘D’ Officials qualifying the Limited Departmental Competitive Examination failing which by direct recruitment. Preference in promotion to Clerks Grade will be given to those who have qualified in the type test.

Note: 1) In offices where non-Matriculate Group ‘D’ Officers having qualified in departmental examination held prior to the commencement of these rules, are awaiting promotion, the method of promotion, on seniority basis mentioned at item (ii) (a) will not apply and 10% of vacancies will be utilised for promotion of such staff and vacancies to be filled by direct recruitment correspondingly reduced.

Note: 2) Unless exempted by orders issued in this behalf by the C & AG of India, a Clerk who has not qualified in the prescribed type test will not be entitled to increments, confirmation or promotion by seniority or through any department Examination.

(Authority: M.O.F. OM notification GSR 611 dt.14.7.88, received under C & AG’s No.851 – n2/68/85 dt.23.9.88)

### **3.4 Recruitment rules for the posts of Stenographers**

- i) 80% by direct recruitment.
- ii) 20% by promotion of Clerks, failing which by direct recruitment.

Note: promotion of Clerks is for those who have qualified in the Limited Departmental Competitive Examination for promotion as stenographer as specified by Comptroller & Auditor General of India.

### **3.5 Recruitment of Group ‘D’ Staff .(Pars 341 to 344 of MSO (Admn/Vol.I)**

3.5.1 The applications of the following categories should only be considered for appointment for Group ‘D’ posts.

- 1) Those sponsored by Employment Exchange.
- 2) Those who are already working as contingency paid labor in the office concerned provided they are registered with Employment Exchange and possess requisite qualification prescribed for appointment to Group ‘D’

3.5.2 The minimum age limit is 18 years and maximum 25 years. The minimum qualification for recruitment is VII th std.pass from a recognised Board.

(Authority: i) MOF Notification GSR 662 dt. 5.8.88 received under C &AG’s No.820 – N”/51 – 88 dt. 14.9.88,ii) C &AG’s No.4561 – NGEIII/ 34.86 Vol.I Kw3 dt.3.12.87)

### **3.6 Extension of time limit for joining duty for new recruits.**

Director of Audit is empowered to grant extension of time for a maximum period of “ months at the request of the candidates for joining duly either due to illness of self or other reasons. Extension beyond the above period requires the approval of Comptroller

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and auditor General of India. In cases where the delay is solely due to non – completion of medical formalities in respect of the candidate himself, Director of Audit may grant extension of time to join initial appointment without any limit of time. In the case of those who could not join within the prescribed time limit due to illness of self or other reasons, the seniority will be reckoned with reference to the actual date of joining duty only. In cases where the delay is due to non – completion of medical formalities, the panel seniority of the candidates will remain intact.

(Authority: CAGs' letter Nos.3173 – NGEIII/98 – 79 dt.18.10.79 and No.3454 – N2/29 – 82 dt.28.10.83)

### **3.7. Appointments on Compassionate grounds.**

3.7.1 Appointments in Group 'C' and Group 'D' cadres of dependants of employees who die in harness (while in service) may be considered by the Heads of Departments based on the merits of each case under the following circumstances:

- a) When a government servant dies in harness, leaving his family in immediate need for assistance and in the event of there being no other earning member in the family
- b) The appointment on compassionate grounds of a son/ daughter/wife/ near relatives of a government servant who dies in harness will be considered even when there if the Director of Audit is satisfied that the grant of the concession is justified having regard to the number of departments left by the earning member etc.

3.7.2. In exceptional cases, the benefit of compassionate appointment may be extended to the son/daughter/near relative of the government servant retired on medical grounds. This concession will not, however, be extended to cases where the government servant has retired on or after attaining the age of 55 years in the case of Group 'C' employees and 57 years in the case of Group 'D' employees.

3.7.3 i) The appointment of son/daughter/near relatives of the deceased employee may be considered by relaxing the maximum age limit in deserving cases.

ii) The relaxation of minimum educational qualification will, however, be considered only for appointment at the lowest level i.e., for Group 'D' and 'Clerks' post only by the competent authority. The relaxation will be permitted only for a maximum period of 2 years and if during this period the applicant is not able to acquire the minimum qualification for the post in which he/she is appointed, his/ her service will be liable to be terminated. In case of failure to qualify in the requisite type test, the Clerk/Typist would not earn any increments, confirmation and promotion till he qualifies in the type test.

Note: In the case of appointment of widow of deceased government servant as peon (Group 'D') on compassionate grounds, she may be exempted from the requirement of the educational qualification.

3.7.4 Compassionate appointment should normally be considered if requests are received within a reasonable time and in exceptional cases within 5 years. Any relaxation beyond this period this period may be considered very rarely.

3.7.5 In case of a ward below 18 years of ages and who alone is available for employment, he /she should apply for job as soon as he/she attains the age of 18 years.

3.7.6 The number of posts to be earmarked for compassionate appointments should not exceed substantially and significantly i.e. 50% of the vacancies on any particular occasion, after allowing for other reservations like those for SC/ST Handicapped persons etc. in each cadre.

(Authority: CAG's letter No.

1. 2844 – NGE II /52 – 76/1 KW NGE III dt.1.1.79.
2. 801 – N. 3/6 – 82/ Zone – 3 dt.14.4.82
3. 280 – N.3/52 – 84/ Zone 3 – dt. 29.1.85
4. 3548 – N.3/52 – 84/Zone – 14 dt. 14.10.85
5. 1659 – NGE.3/57 – 86/Zone – 1 dt.20.5.1986
6. 1145 – NGE.III/37 – 86/Zone – 2 –Vol.I.dt.4.4.88)

### **3.8 Recruitment against sports quota**

3.8.1 Appointment of meritorious sports person can be made by the Director of Audit to any post in Group 'C' or 'D' as per the extent orders of Comptroller and Auditor General of India.

3.8.2 Recruitment against vacancies reserved for sports quota should be made only after calling for applications from eligible candidates by inserting advertisements in the leading newspapers and Employment News. Applications received from meritorious eligible sports persons in response to press advertisement are considered by the competent authority.

3.8.3 Relaxation of upper age limit is allowed in respect of meritorious sports persons upto a maximum of 5 years (10 years in case of those belonging to SC/ST) for appointment in Group 'C' and 'D' by the Headquarters office. This concession will be admissible only to those sports persons who satisfy all other eligibility conditions relating to educational qualifications etc.

3.8.4 Annual report on sports quota appointment for a year should be sent to Headquarters office by 15<sup>th</sup> of January of succeeding year.

(Authority: CAG's letter No.1019 – NGE. III/ 36- 86 – Vol.V dated 31.3.1989).

### **3.9 Appointment of Welfare Assistant**

One post of welfare Assistant in the scale of RS.1640 – 2900 (revised) has been sanctioned for this office in March 1985 to assist in the welfare activities of the office. The post will be ex-carde and is to be filled in by deputation from eligible staff of this office to be operated at Bombay. Those who have put in a minimum of 15 years of service as Auditor are eligible for the post. The main consideration for the selection for the post will be the suitability and aptitude of the persons for welfare activities and not seniority. The selection will be made from among volunteers by the DPC. The person appointed will hold the post for a period not exceeding 4 years subject to their continued suitability. The person selected will be entitled either to deputation (duty) allowance, or to draw the pay of the scale, for which option will be given.

(Authority: 1) CAG's letter No.1252 – BRC/339 – 84 – I dt.23.3.1985

- 2) MOF OM No.FI (II) – E.III (B) 75 dt. 7.11.75)

### **3.10 Employment of member of family of Government Servant in foreign organisations.**

Every member of this office, whose spouse or other member of his family desires to accept employment in any of the following categories of foreign organisations in India should ascertain from the administrative authority concerned the procedure to be followed before accepting such employment:

- i) Foreign missions and related organisations like United States International Communications Agency, British Council, Co-operative for American Relief Everywhere, Catholic Relief Services etc. any other similar body of which India.
- ii) International organisations viz. UN and other related organisations or any other similar body of which India is a member.
- iii) Foreign Commercial Organisations.

Employment on commission or agency basis will also be deemed to be regular employment, but this will be limited to contracts or dealing with Government Departments and Public Sector Undertakings.

(Authority: CAG's letter No.697 – N.2/74- 88 dt.26.8.88.)

### **3.11 Promotion to Audit Officers Cadre**

From 1.3.84 promotion to the Cadre of Audit Officers will be only from the cadre of Asstt. Audit Officers and all existing instructions will apply mutatis mutandis. The period of service as Assistance Audit Officers under existing rules and orders for promotion as Audit Officer will be combined service as Section Officer (Audit) and as Asstt. Audit Officer.

(Para 3.12 of Manual of Instruction for restructuring of cadres in IA &AS.

### **3.12 Promotion to the Cadre of Section Officers (Audit)**

(Para 45 to 49 of Railway Audit Manual and Paras 180 to 185 of MOS (Admn) Vol.I)

Appointment to the Section Officers Grade is made on the basis of seniority cum merit on candidates passing Section Officer Grade Examination Part II

### **3.13 Promotion to the Cadre of Supervisor.**

3.13.1 A regular scheme of supervisor in Audit offices has been introduced from 1.4.89, which is limited to 8 percent of regular sanctioned posts of Section Officers in Audit Offices as on 1.3.1989. The post (Group C) is on the standard scale of Rs.1640 – 2900. The post is a selection post and orders of Government of India, as applicable to IA & AD, issued from time to time on procedure for filling up selection posts will apply.

3.13.2 a) posts will be filled by promotion from

- 1) Senior Auditors with combined five years regular service in the grade who have passed departmental Examination for Auditors or Part I of SOGE, failing which;
- 2) Senior auditors with a combined ten years regular service in the grade of senior Auditor and Auditors who have passed Departmental Examination for auditors or Part I of SOGE, failing which;
- 3) Auditors with ten years regular service in the grade who have passed Departmental Examination for Auditors or part I of SOGE.

b) by transfer on deputation from other Audit Officers in IA & AD, Supervisors, subject to satisfying above requirements. The period of deputation will not ordinarily extend beyond 3 years.

3.13.3 The eligibility criteria should be satisfied on crucial date, i.e. 1st Oct. preceding.

3.13.4 Orders on reservations of SC/ST are applicable (attention para 9.2 (c) and note at p.116 of Brochure on reservation of SC/ST VII th Ed.)

Note: Supervisor would not be eligible for promotion as Asstt. Audit Officers, which is to be mentioned specifically in the appointment orders, (Authority: C & AG's No.290. N2/154 – 88 dt.14.3.89) ( Circular No.NGE/17/189).

### **3.14 Promotion of Auditors as Senior Auditors**

Consequent of restructuring of cadres in IA & AD with effect from 1.3.84, 80% of the sanctioned posts of Auditors will be in the grade of Auditors. The eligibility for promotion as Senior Auditors, in the grade of Rs.1400 – 2600 is completion of 3 years regular service in the Grade of Auditors i.e. Rs. 1200 – 2040 on crucial date and those who passed departmental Examination for Auditors. The crucial date for the preparation of panel for operation from 1 st January.

(Authority: 1.3.2 of Manual of Instructions for Restructuring of cadres in IA & AD and CAG's No. 718. N2/41/84 dt.23.7.84).

### **3.15 Promotion of Clerks as Auditors**

3.15.1 The promotion posts for Clerks as Auditors in the grade of RS.1200 – 2040, will be 405 on seniority cum fitness basis from Clerks with 5 years' service in the grade. The Limited Departmental Competitive Examination for Auditors has been discontinued on restructuring of cadre in IA & AD, i.e., with effect from 1.3.84. However, those who have already qualified in examination conducted upto will be eligible for appointment, against existing roster points. Ten percent of vacancies in Auditors cadre will be filled by promotion of graduate Group ' D' Clerks, with three years service on passing the Departmental Examination for Auditors or Clerks passing the section Officers Grade Examination, Part I

3.15.2 Clerks/Group 'D' appointed as auditors on passing the Departmental Examination for Auditors/Part I of the Section Officers Grade Examination will be eligible to Qualification pay of Rs.30/- P.M. from date of appointment as Auditor on the analogy of the instructing contained in para 3.8.1 of Manual of Instruction on Restructuring.

3.15.3 Unless exempted from passing type test by orders of C & AG, a clerk who had not qualified the prescribed type test will not be eligible for promotion by seniority or through any Depart (192)mental Examination vide Headquarters circular No.321 – N2/46 – 87 dt.1.4.87.

(Authority: C & AG's No.768 – N.2/47 – 88 dt.26.6.88 and MOF OM No.84 – 86/IV - (192) dt.13.10.88).

### **3.16 Promotion of Group 'D' Staff as Clerk/Typist.**

a)Five percent amongst group 'D' staff with 5 tears regular service in the grade and who possesses Matriculation or equivalent qualification on seniority basis and ten percent from amongst Matriculate examination prescribed by the Comptroller and Auditor for General of India, are to be promoted as Clerk/Typist Preference will be given to those who qualify the prescribed type tests. The Limited Departmental Competitive

Examination will be held in September every year. Minimum eligibility being 5 year's continuous service on the 1<sup>st</sup> of the month in which examination is held.

b) In offices where non-matriculate Group 'D' have qualified in the Department Examination held prior to commencement of these rules are awaiting promotion the method of 5 percent promotion on seniority basis as per (a) above will not apply and 10% of vacancies will be utilised for promotion of such staff.

c) Unless exempted by orders issued by Comptroller and Auditor General a clerk (except one aged 45 years or more) who has not qualified in the type test will not be entitled to increment, confirmation, promotion etc.

(Authority: C & AG's letter No.290 – N.2/46 – 87 dt.27.3.1987)

### **3.17 Promotion of Group 'D' Record keeper**

3.17.1 A new cadre of Record Keeper (Rs.825 – 15 – 900 – EB – 20 – 1200) limited to 15% of post of Group 'D' has been introduced with effect from 1.3.1984. This will be promotional post for all Groups 'D' with 7 years service possessing VIII th Std. pass qualification. Twenty percent of the regular posts of Record Keeper will be in the functional Selection Grade (Rs.950 – 20 1150 – EB – 25 - 1400)

3.17.2 The earlier qualification test for Deftaries and department qualifying examination for non-Matriculate Group 'D' for promotion as clerks, stand abolished with effect from 1.3.1984.

### **3.18 Promotion to the post of Personal Assistants/Sr. Personal Assistants.**

3.18.1 Consequent upon the cadre review of Stenographers, Assistanats etc. in the field officers of IA & AD, one post of Personal Assistant in the grade of Rs.1400 – 2300 has been worked out by Headquarters office for operation in this office.

3.18.2 Stenographer in the grade of Rs. 1200 – 2040 with three years regular service in the grade possessing a minimum speed of 100 words per minute in shorthand are eligible for promotion to the post of personal Assistance in the grade of Rs.1400 – 2300. The post shall be filled by promotion failing which by transfer on deputation.

3.18.3 The post of Senior Personal Assistant in the grade of Rs. 2000 – 3200 (Group 'B' Gazetted), is filled by promotion failing which by transfer on deputation. For promotion to this post, eligibility is

i) Senior Personal Assistant (Group 'C') in the grade of Rs.1640 – 2900 with two years regular service in the grade, failing which

ii) Senior Personal Assistant (Group 'C') with seven years combined regular service as Senior Personal Assistant (Group 'C'), Manager (Typing Pool) and Personal Assistant, Failing both

iii) (a) In offices having Manager (Typing Pool) – seven years combined regular service as Manager (Typing Pool) and Personal Assistant, failing which Personal Assistant with seven years regular service in the grade, (b) In offices having no Manager (Typing Pool) – Personal Assistant with seven years regular service in the grade.

(Authority : CAG's letter No.

1. 94 – 97 N.2/104 – 84 dt.3.4.87
2. 1237 – GE.II/83 – 87 dt.28.3.89
3. 2305 – BRS./455 – 88 – I dt.. 23.6.98)

### 3.19 Promotion to Selection Grade

3.19.1 Consequent upon the restructuring of cadres in IA & AD with effect from 1.4.1984, the posts of Selection Grade Auditor and Selection Grade Officer have been merged with the post of Senior Auditor and Asstt. Audit Officer respectively.

3.19.2 Promotion to Selection Grade in Record Keeper's cadre had been introduced with effect from 1.4.1984 at ten percent of the regular posts of Record Keepers. This has now been raised to twenty percent. Record Keepers with a minimum of 3 years regular service in the grade will be eligible for promotion to the Selection Grade on seniority – cum – fitness basis, which will be decided by a DPC.

(Authority : CAG's letters No.

1. 3945 – N.2/74 – 83 dated 16.12.83
2. 105 – N.2/1 – 88 dated 4.2.88
3. 536 – N.2/ - 88 dated 12.6.89).

### 3.20 Departmental Examination for Auditors

3.20.1 All those appointed to the Auditor Cadre, should pass the Departmental Examination for Auditors which is a pre – requisite for confirmation and for promotion to the grade of Senior Auditor. The maximum number of chances for the Departmental Examination for Auditors is six. Clerks who are promoted as Auditors will also have to pass this examination within 6 chances failing which they will be reverted. Such clerks are allowed further three chances to appear for the Departmental Examination while serving as Clerk/Typist. These chances should be availed of within two years of their reversion. Graduate Group 'D'/ Clerks are also eligible to appear in this examination provided they have completed continuous 3 years service as on 1<sup>st</sup> February /August.

3.20.2 Departmental Examination for Auditors is to be held every year in February / August for which following three following three question papers are to be set by respective office.

Paper I	Railway Audit	2 1/2 hrs.	100 marks.
Paper II	General Rules & Procedure	2 1/2 hrs.	100 marks.
Paper III	Revenue Audit Railway	3hrs	100 marks.

3.20.3 Candidates will be declared to have passed if they obtain 40% of marks in each of the papers. Candidates securing 50% or more marks will be treated as exempted.

- (Authority : 1. 4.3.1.,4.3.2. &4.3.3. of M.I.R.  
2 C & AG's No.167 – Exam. /160/86  
(Exam. 4 of 1987) dt.30.3.87 &  
3 CAG's No.421 – Exam/160 – 88  
Dt.17.5.88

### 3.21 Limited Departmental Competitive Examination for Matriculate Group 'D' Staff for Promotion as Clerk/Typist.

3.21.1 Group 'D' staff who are matriculate and who have put in 3 years continuous service on the first day of the months in which the examination is normally held in the month of September every year. The examination will consist of following 3 written papers.

1. English/Hindi 2Hrs. – 100 Marks

2. Arithmetic tabulation 2Hrs. – 100 Marks
3. General Knowledge & 1Hrs. – 100 Marks

office Procedure

3.21.2 The pass marks required is 40% in each of the papers. Candidate Securing 45% marks in any paper would be exempted from appearing in that paper in subsequent examination. There is no limit on the number of chances. The candidates who pass the written papers of the examination become eligible for promotion as Clerk/Typists. They have to pass type test before becoming eligible for increments, confirmation and promotion. Preference in promotion will be given to those who have qualified in the type test before their promotion turn comes. They are, however, eligible for exemption from passing the type test on their reaching the age of 45 years.

(Authority: CAG's letter: No.

1. 341 – Exam/161 – 83 dt.3.4.1984.
2. 692 - Exam/161 – 83 dt.5.7.1984.
3. 833 – Exam/161 – 83 dt.23.7.1986.
4. 301 – N., 2/46 – 87 dt.1.4.1987.
5. 242 – Exam. 161- 83 Vol. I dt.23.4.87.

### 3.22 Departmental examination for promotion as Stenographers.

Any permanent or temporary regular appointed Clerk/Typist who has completed 2 years matriculation examination will be eligible to appear in the Limited Departmental Competitive Examination for Clerk/Typist for promotion as Stenographers. The examination will be held once a year in the month of August. The examination consists of two parts viz .Part A \_- Written test and Part B- Short hand test

Part A		
Paper I General English	1 Hr.	75 Marks
Paper II Essay	1 Hr.	50 Marks
Paper III General Knowledge	1 Hr.	75 Marks
Part B		
Shorthand test in English/		
Hindi (80 words per minute)	10 Minutes	200 Marks Passage
Minimum qualifying marks will be 50%		

The crucial date to determine the eligibly will be the first day of the month in which the examination is held. The candidates will be allowed 4 chances in all to pass the examination.

(Authority: CAG's letter No.

1. 186-190/N.240-84 dt. 6.3.84
2. 1259-Exam/21-84 dt. Sept. '84)

### 3.23 Section Officers Grade Examination

3.23.1 For detailed rules regarding Section Officer Grade Examination, Chapter V of M.S.O. Admn. Vol.I may be referred to. To determine the suitability of candidates for Section Officer Grade Examination, a preliminary test is held in the month of July/August, every year which comprises of two papers

1. General English/General Hindi and Constitution of India

Created with



2. Railway Establishment , Expenditure and Books and Budget.  
(Authority: C & AG's letters Nos. 222/Exam/8-85 dt. 1.4.85 & 527-Exam/8-85 dt. 1.6.85).

3.23.2 The lectures on each subject to be imparted to the candidates appearing for Section officers Grade Examination can be distributed by the Director of Audit among more than one faculty in order to secure intensive treatment of respective topics under each subject. The lecture session should be of a minimum duration of 75 minutes with option to the faculty to extend it wherever necessary. The timing should be fixed 30 to 45 minutes within office hours and 30 to 45 minutes outside office hours, the number of lectures to be delivers being fixed at the discretion of the Director of Audit of Audit. The training classes will be held provided the total number of candidates (including failed ones) appearing at a particular station is not less than 4 for Part I and 5 for Part II of SOG Examination.

(Authority :C &Ag's letter No. 499 – O & M/5 – 82 dt. 27.5.82)

### **3.24 Revenue Audit Examination for Section Officers**

3.24.1 Revenue Audit Examination for Section Officers has been introduces in Railway Audit offices, with effect from November 1974. The examination will consist of the following two papers each of 3 hrs. duration and carrying 150 marks:

Paper I Income Tax.

Paper II Railway Revenue Receipts.

Books will be allowed to the candidates for reference during the examination. The examination will ordinarily be held along with Section Officer Grade Examination.

3.24.2 All Section Officers who desire to appear in the examination will have to undergo the prescribed period of training which will be arranged by respective Civil Audit Offices. Section Officers Grade Examination passed Auditors who have not been promoted as Section Officers and those officiating in purely temporary vacancy will not be eligible for appearing in the examination Asstt. Audit Officers will also be eligible to appear in the examination subject to completion of prescribed training.

3.24.3 The candidates will be allowed 6 chances in all, without age restriction. The section Officers, Asstt. Audit Officers who pass the examination will be allowed one advance increment in the Section Officers Grade.

(Authority: C & AG's letter Nos.

1.982 – Exam/102 – 72 dt. 31.10.73.

2.266 - Exam/102 – 72 dt. 03.06.74.

3.372 - Exam/102 – 72 (III) dt. 10.07.74.

4. 1115 - Exam/183 – 80 dt. 14.10.80 & (4.1.2 of M.I.R)

### **3.25 Incentive Examination for Sr. Auditors.**

3.25.1 A scheme of incentive examination for Senior Auditors of Finance, Accounts & Audit has been introduced from April 1989. Accordingly, Senior Auditor with three years continuous service in the grade on the 1 st of the month, in which examination is scheduled to be held will be eligible to appear in the examination.

3.25.2 There will be one paper on “Finance Accounts and Audit” of 2 ½ hrs. duration with 100 marks. The examination is o be written without books. The

examination is to be conducted by Head of Departments every year in April and exact date is to be fixed by Head of Departments.

3.25.3 Candidates securing Sixty percent marks and above would be granted one advance increment in the scale of Senior Auditor with effect from the 1<sup>st</sup> of the month in which the examination is held, which is to be sanctioned by respective Heads of Departments and ex post – facto approval obtained from Headquarters.  
(Authority: C & AG's No. 768 – Exam/ 27 – 86 dt. 9.8.1988.)

### **3.26 Option to appear in Departmental Examinations.**

Candidates appearing for departmental examinations have the option to answer the paper either in Hindi or English. The question paper have to be set in both the languages.

### **3.27 Training of staff (Para 58 of RAM)**

The training of Auditors covers a period of 3 months with intensive training., which may include tours to various Administrative Offices, fortnightly tests, maintaining diaries to be submitted to Training Superintendent who in turn will submit the same to Dy. Director of Audit.

(Authority: C & AG's No. 1665 – NGE I / 217 – 60 Dt. 19.8.80)

### **3.28 Incentives for acquiring higher qualification.**

Department officials belonging to Group 'B' and non – gazetted staff passing ICWA and AICA are entitled to 6 advance increments. On qualifying the Intermediate stage, they will get two advance increments which get absorbed in the six advance increments granted after the final examination. The benefit of these orders is admissible with effect from 7.9.1987

(Authority: CAG's letter No. 178/PC (Coord) 1 – 87 dt. 7.9.1987 & No.1383 – NI/16 – 86 – II dt. 19.6.1989.)

### **3.29 Communal composition**

3.29.1 For recruitment's, promotion and confirmations of SC & STs, rules as laid down in Brochure on reservations of Scheduled Caste and Scheduled Tribes in Government Service – VII th Edition may be referred to. a roster on communal composition for direct recruitment as well as promotions, for Audit Officers, Asstt. Audit Officers, Section Officers, Auditors, Clerk/Typists and Group 'D' is maintained in administration section. The Dy. Director of Audit (Admn) who is also liaison officer will ensure that each entry of recruitment /promotions made and attested by Audit Officer(Admn.)

3.29.2 The register will be submitted for inspection to ECPA Section for direct recruitment (January) and Promotion (April) every year and the remark offered by ECPA in prescribed proforma alongwith due explanation accepted by ECPA for forwarded to C & AG's office in February and April every year.

### **3.30 Confirmations**

3.30.1 A revised procedure for confirmation, retention of lien etc., has been introduced with effect from 1.4.88 and accordingly confirmation will be made only once in the service of the official, in the entry grade without linking the confirmation with availability of permanent vacancy in that grade after successful completion of probation of 2 years and passing the departmental examination in case of Auditors.

3.30.2 Confirmation in the grade to which initially recruited will be placed before DPC and a specific order of confirmation will be issued when the case is cleared from all angles.

3.30.3 As no officer otherwise eligible will have to wait for confirmation pending for declaring a person quasi – permanent ceases to exist.

3.30.4 The benefits of having a lien in grade will be enjoyed by all officers, who are confirmation in the grade of entry or who have been promoted to a higher post declared as having completed probation where prescribed. In case of those who have been promoted on regular basis to higher posts, where no probation is prescribed, as per rules.

3.30.5 The present distinction between permanent and temporary employees for grant of pension and pensionary benefits will cease to exist.

3.30.6 The need for reservation at the time of confirmation posts and services filled by direct recruitment will cease to exist, as every one who is eligible for confirmation will be confirmed.

(Authority: C & AG's No.2536 – NGE III /43 – 88 dt. 20.7.88 NGE Group Circular No. N / 56 /1988).

### **3.31 Leave Reserve**

(Para 289 of MSO (Admn) Vol. I)

As the Auditors grade is the main level of recruitment in this department and as special tastes are prescribed for the promotion of Clerks to the post of Auditors, the leave reserve for Audit Officers, Asstt. Audit Officers, Section Officers, Senior Auditors, and Auditors in the Railway Audit Offices will be in the cadre of Auditors. The leave reserve for clerks and Group 'D' will be in the cadre of Clerks and Group 'D' respectively. It will be calculated on the basis of 10% of the posts in each category. So far as ministerial class III posts are concerned. In respect of Group 'D' staff, the leave reserve will be at 7 ½ % of the staff.

### **3.32 Terms and conditions to be offered to temporary staff.**

3.32.1.1 Detailed instaurations about the condition of service of temporary government servants are given in C.C.S. (Temporary Services) Rules 1965 as amended from time to time.

3.32.2 In cases where the appointing authority is satisfied that sufficient cause exists for the waiver of the provision for notice, the government servant is to be released forthwith and the question of withholding pay or both pay and allowances for the period he has actually worked does not arise. IN other cases, where it is not possible to release the employees forthwith the letter should be required to continue on duty and suitable disciplinary action be taken, if he absents himself from duty. The salary for the period that the employees has actually worked, however, should not be withheld.

### **3.33 Transfer of Staff from one station another (Para 188 and 296 of M.S.O. Adm. Vol. I.)**

3.33.1 As far as possible, no member of staff should normally be kept in the same wing for a period exceeding five years. Rotation to another group within a shorter period or retention in a particular group beyond five years be allowed only in exceptional

circumstances and with the specific orders of Director of Audit. These instructions would apply to AOs also.

3.33.2 By the due prescribed, the sections should furnish a half yearly return to Administration Section indicating the section and the periods during which the staff have worked during the period under report.

(C & AG's No.215 – PC (Coord)/3 – 87 dt. 17.11.87)

### **3.34 Confidential Reports and character Rolls.**

Instruction in regard to the submission of confidential reports and procedure for communication of adverse comments are contained in paras 139,191 of Manual of Standing Orders (Admn) Vol. I as amended from time to time. The reporting officer for confidential reports of Senior Auditors/Auditors/Clerks/ Typists/Record Keeper will be Asstt. Audit Officers/ Section Officer and for Asstt. Audit Officers/Section Officer will be respective Branch Officers. The reviewing officers in both these cases will be respective Branch Officers/Dy. Director of Audit. The new appraisal system, requires certain attitudinal changes. The reporting and reviewing officers should not over all personality of the officer reported upon. The object of writing confidential report and further assessment by reporting and reviewing officer should not be a fault-finding process but a developmental one. A record of punishment, imposed on government servant as also of awards granted, certificates given should be kept in his confidential report.

### **3.35 Pensionable Staff**

(Para 33 and 34 of RAM)

All the staff appointed in this office after 31<sup>st</sup> March 1930 shall be Pensionable Staff.

### **3.36 Nomination forms**

The nomination forms in respect of Audit Officers and Staff for family pension, G.P.P., C.G.E.I.S. and D.C.R.G. should be obtained and kept in the custody of administration Section.

### **3.37 Grant of Leave (Para 36 of RAM)**

Leave to Group 'C' and 'D' staff will be sanctioned by the Branch Officers and forwarded to Administration section for issue of a consolidated Leave Office Order, after necessary entries in Service Books. Audit Officers without substitute and leave beyond 15 days is to be sanctioned by Dy. Director of Audit after necessary recommendations of Branch Officers.

### **3.38 Premature Retirement of Central Government Servants.**

Premature retirement of central government servants is governed by Rules 48 of CCS (Pension) Rules.

### **3.39 Gradation List**

(Para 312 of MSO (Admn) Vol. I)

The gradation lists as on 1<sup>st</sup> March years which are seniority lists and basic documents for considering confirmation, promotion etc, are and to be prepared accurately and brought out on 15<sup>th</sup> June each year as per revised format given in Headquarters letter No. 427 – N2/3 – 89 dt. 28.4.89.

### **3.40 Leave Intentions of IA & As Officers,**

(Para 132 of the Manual of Standing Order (Administrative) Vol. I)

A statement of leave intentions of I.A. & A.S. Officers should be submitted half yearly to the Comptroller and Auditor General Of India by 1<sup>st</sup> June and 15<sup>th</sup> October each year for period between October and March And April and September respectively. Statement should be in prescribed form No. 1 of Manual of Standing Order (Admn) Vol. I.

### **3.41 Farewell parties and Acceptance of Gifts.**

As per CCS (Conduct) Rules 1964 the acceptance of gifts or entertainment at the time of retirement or transfer should be strictly confined to limits permitted under the Conduct Rules and subject to the prior permission of the government, wherever such permission is necessary.

### **3.42 Plural marriage**

3.42.1 As per CCS (Conduct) Rules, 1964, no person who has more than one wife living or who having a spouse living, marries in any case in which such spouse, shall be eligible for appointment to service, and no woman whose marriage is void by reason of the husband having a wife living at the time of such marriage, or who has married a person who has a wife living at the time of such marriage shall be eligible for appointment to service, provided that the central government may if satisfied that there are specific grounds for so ordering, exempt any person from the operation of this rule.

3.42.2 A declaration regarding non – practice of plural marriage on the standard form should be obtained from every entrant to government service.

### **3.43 Verification of character and antecedents of Employees.**

(Para 284 of MSO (Admn Vol. I)

Every candidate appointed in office to Group ‘C’ is required to produce a character certificate on the prescribed form from a trustworthy person duly attested by a sub-divisional magistrate or an officer superior to him who would satisfy himself as to the reliability of person signing character certificate and also a prescribed verification form duly filled in by the candidate and attested by a responsible person. The recruits to Group ‘D’ service should produce at the time of appointment one character certificate on the prescribed form from a Gazetted Officer, and the prescribed verification form duly filled in by him and attested by a responsible person.

### **3.44 Oath of allegiance**

(Para 285 of MSO (Admn) Vol.I)

3.44.1 Each new recruit is required to take Oath/Affirmation to the Republic of India in the prescribed form, which is to be pasted in his service book.

3.44.2 The Oath/ Affirmation should be taken /made before the Head of the Department or office as may be appropriate.

### **3.45 Medical Certificate on first Entry into Government Service**

(Para 39 of RAM)

3.45.1 Medical Certificate of fitness, as required under FR 10 read with SRs 3,4 and 4A should be obtained in all cases of recruitment/appointment in Railway Audit Department. such certificate should be obtained before the appointment is actually made.

3.45.2 On his/her reporting in the office on receipt of officer of appointment the candidate should be directed to Medical Officer for medical examination and final appointment order should be issued to candidate, only on receipt of the fitness certificate.

(Authority: M.O.H. & FW's OM No.17011/10/84 – MS dt. 17.06.1986 received under C & AG 's No.434 – Audit I /56 – 86 /III – 86 (153) dt.9.1.87.)

### **3.46 Compensatory (City) and House Rent Allowance.**

The drawal of Compensatory (city) and House Rent allowance is regulated in accordance with Government of India's orders issued vide MOF OM No. F15 (1)/LC/86 dt.13.9.86 as amended from time to time.

### **3.47 Washing Allowance to Group 'D' Staff**

Washing Allowance @ Rs. 15/- P.M. shall be all common categories of Group 'C'/ 'D' employees who are provided with uniform, Washing allowance should not be paid during leave exceeding 15 days.

(Authority: M.O.P., PG & Pension OM No.3/44/85 JCA dt.17.1.86)

### **3.48 Children's Educational Allowance/ Reimbursement of Tuition Fees and Hostel Subsidy.**

All the Government Servants without any pay limit shall be eligible to draw Children's Educational Allowance, Reimbursement of tuition fees and Hostel Subsidy in terms of the provision and at rates contained in Central Civil Services (Educational Assistance) Orders,1988.

(Authority: MOP, PG & Pension Om No.21011/21/86 – Estt. (Allowances dt.17.10.88, received under C & AG's No.1022 – Audit I/50- 64/1988 )157dt.5.12.88,read with U.O.No.12011/1/86,Estt.(Allowances) dt.6.1.89,received under C & AG's No.45 – Audit I/60 – 4/KW II /I – 89 (5) dt.31.1.89)

### **3.49 Leave Rules**

The staff are government by CCS (Leave)Rules,1972 as amended from time to time.

# **CHAPTER – 4**

## **OFFICE PROCEDURE**

### **4.1 Hours of attendance and holidays.**

(Para 81 and 82 of RAM)

- 4.1.1 Hours of work and holidays observed by the Railway Audit Office will conform to those obtaining in the corresponding local Railway Administration and Accounts offices. The working hours followed at Head- quarters are from 9.15 A.M. to 5.45.P.M., with half an hour interval for lunch from 1.15 P.M. to 1.45 P.M.
- 4.1.2 The working hours of Group ‘D’ staff and Far ash will be:  
Group ‘D’ staff  
8.45. A.M. to 6.15 P.M.  
Farraash  
7.30 A.M. to 11.30 A.M.  
15.15 P.M. to 19.15 P.M.
- 4.1.3 The other Branch Audit Offices will observe the same hours of work as observed by the local Accounts Offices.  
(P.O.O. No.528 dated 17.11.1986).

### **4.2 Closing of office on death of High Dignitaries**

As it may not be possible for the Comptroller and Audit General of India, as the Head of Indian Audit and Accounts Department to issue orders in time to all the subordinate offices located in different parts of the county, the announcement for closing of office etc. made by all India Radio should be treated as authentic.

(Authority – M.O.H. A.O.M.No.3/16/69 – pub. li dated 12.5.1960 received under C & AG’s No.1474 – Admn li/262 – 60 dated 19.8.1960).

### **4.3 Attendance Register and treatment of late attendance**

- 4.3.1 A register showing the daily attendance of each member of the staff will be maintained in each section and submitted to Branch Officer well within prescribed time. Member of staff attending office late should initial in the Attendance Register, in the Branch Officer indicating the time of arrival. In outstanding where Branch Officer is absent, the compliance of these instructions should be ensured by the shall ensure that the attendance register should reach from respective section in time for the check as prescribed.
- 4.3.2 Group ‘D’ staff should attend office half an hour before the office time, for opening the office, dusting furniture etc. and Group ‘D’ staff ,at the close of the office hours, should ensure that all light and fans are put off, doors and windows securely closed before they leave the office.
- 4.3.3 Permission to attend office late or to leave office early, will not be granted. Half a day’s Casual Leave will be debited for every late attendance. Late attendance not exceeding one hour due to unavoidable reasons may be condoned by the competent authority, upto two occasions in a month. Disciplinary action will be taken in cases of habitual late attendance.
- 4.3.4 If an official, who has no casual leave at his credit, come late without sufficient justification, and the Administrative Authority concerned, is not prepared to condone the late coming, but dose not at the same time propose to take disciplinary action, may

inform the official concerned in writing that he will be treated as on unauthorised absence for the day on which he has come late and leave it to the official himself either to face the consequences of such unauthorised absence or to apply for Earned Leave or any other kind of leave due and admissible for that day. If he applies for Earned Leave or any other kind of leave due to him, the same may be sanctioned by competent authority.

(Authority - M.O.H.A.O.M.No.28034/3/82 Estt (A) dated 5.3.1982).

#### **4.4 Absence from Office**

4.4.1 All absences from office, without proper permission or getting leave sanctioned will tantamount to unauthorised absence entailing into – ralia disciplinary action, as contemplated under Rules 12 & 32 of the CCS (Leave) Rules 1972.

4.4.2 Absence on the ground of sickness or unforeseen circumstances must invariably be letter promptly. Application for leave on grounds of illness for a continuous period of over three days may be required to be supported by Medical Certificate as prescribed in CCS Leave Rules.

#### **4.5 Home Addresses of staff**

The home addresses of all members of office should be entered in the sectional register maintained in each section.

#### **4.6 Removal of papers**

4.6.1 See paragraph 111 of Railway Audit Manual.

4.6.2 The staff taking any office file, voucher etc. outside the office for working at home will be fully responsible for any loss or damage there to, even if such records are taken away with proper permission.

#### **4.7 Tidiness and Inspection of Office rooms**

The following instructions should be strictly observed:

i) Each member of the staff should arrange his table properly at the close of the office, before he leaves office.

ii) No files, registers or paper may be kept on the floor.

iii) As far as practicable, no papers of any sort (Vouchers, files, cases etc.) should remain on any one's table when he leaves office. Vouchers and books of reference and audit notes etc. should be locked in drawers & cupboards and when this is not possible they should be placed be restored to the racks when not required and especially so before leaving office.

iv) Waste papers and rusted pins and other litter should not be thrown about on the floor but placed in the receptacles provided for the purpose.

v) The almirahs should be kept locked except during office hours and the key of the almirahs should in the custody the Section Officer of the section or any Senior Auditor nominated to keep the key.

vi) The Section Officer of the section would be personally responsible to see that the racks, shelves etc. have been regularly dusted, and the section has a neat and tidy appearance. He should bring to the notice of the Branch Officer all reasonable requirements of the section in the matter of repairs of broken chairs, tables and similar matters and should see that all almirahs are locked in the evening. He should bear in mind that order, neatness and system is an indication of the efficiency of supervision and control and always pays.

#### **4.8 Powers delegated to A.AUO/ Section Officers (Including supervisors)**

4.8.1 The following powers are delegated to A.Auo/Section Officers (including supervisors)

- i) Power to grant Casual Leave to Senior Auditors, Auditors, Clerks/Typists and Group 'D' staff working under them to a maximum period of 5 days at a time.
- ii) Signing of routine acknowledgements and reminders under their own designation (except to Headquarters office i.e. Comptroller & Auditor General of India).
- iii) Signing of Rough Audit Notes, conveying routine remarks or calling for certification/ wanting documents etc.
- iv) Scrutiny and acceptance of sanctions issued by authorities subordinate to General Manager i.e. Head of Departments etc.
- v) Filing of all circular of routine nature.
- vi) Grant of permission to the staff to leave headquarters upto the period they are empowered to grant casual leave.
- vii) In outstation Branch Audit offices of Railway Audit, where an audit Officer is not headquarters, to issue acknowledgements and send returns of routine nature to the Headquarters office of the Director of Audit without waiting for the Branch officer's visit.

4.8.2 In addition to the powers at Serial No. (1) to (vii) above, Section Officer (Admn) shall exercise the following powers:

Attestation of entries in the service Books of Non- Gazetted Officers (other than those on the first page of the Service Books) However, annual verification of service Books will be attested by Branch Officer.

1. P.O.O. No.442 dated 26.4.1973
2. P.O.O. No.444 dated 25.6.1973
3. Letter No. SA/HQ/Admn/III/I/Vol. II/6445 dated 13.3.1974.
4. Letter No. SA/HQ/Admn/III/I/Vol. II/6704 dated 02.4.1974.

#### **4.9 Registration and distribution of Inward Correspondence:**

4.9.1 Communication received from the Comptroller & Auditor General of India, the Additional Dy. Comptroller & Auditor General of India (Railway), Ministries of Government of India including the Ministry of Railways (Railway Board):

- i) The dak received from above offices, should be handed over by receipt & despatch clerk to Sr. PA to Director of Audit and opened by letter in the presence of Director of Audit, or in his/her absence in the presence of the Dy. Director of Audit. After the dak is seen by the Director of Audit, the same should be handed over to the Stenographer attached to the Dy. Director of Audit. The Steno attached to the Dy. Director of Audit should count the number of communications received and record it on a circulation slip under the dated initials and submit all the communications and the circulation slip in a proper acknowledgement cards, wherever necessary, and get them signed by Audit officer (Admn) and issue. The fact that acknowledgements have been issued should be recorded by him on the communication.
- ii) This Dak pad will also be circulated to Audit Officer (Admn) / Secretary to Director of Audit and after circulation, will be received by Asstt. Audit Officer/Section Officer (Admn), for marking on each communication, the name of the section responsible for its disposal. All those communications, Except, sanctions, pertaining to a particular auditing unit and those concerning Railway earning will be marked for section at

headquarters including workshop audit section at Parel. The communications concerning Railway earning and sanctions pertaining to audit unit at Ajmer, will be marked for Traffic audit unit at Churchgate/ Ajmer and auditing units concerned respectively. The section at the headquarters receiving those communications will immediately supply copies to other concerned units or obtain whatever information is necessary for their final disposal, from other units. The Asstt. Audit Officer/ Section Officer (Admn) will immediately pass on the dak pad to receipt & despatch clerk for registration of all those communications in one central diary, different from sectional diaries to be maintained by each dealing section. The diarising of communications should be on the date on which they are received in the office. The receipt despatch clerk will record a certificate on circulation slips to the effect that all communications have been diarsied. Separate diary should then be handed over to the stenographer attached to the Dy. Director of Audit (Admn), for filing them datewise, The Asstt. Audit Officer/ Section Officer (Admn), should himself or through one of his assistance check the registration of the communications to see that none of them has been misplaced or missed.

- iii) Any officer, who takes out any letter from the dak pad at the time of the perusal of dak for taking immediate action wherever necessary, should get it registered in the central diary and note the fact of removal on circulation slip.
- iv) On registration of all the communications in the central diary, they should be passed on to the Section Officers/Asstt. Audit Officers of section concerned, acknowledgements thereof should be obtained in the central diary on separately on delivery slip in case of those working at places other than Churchgate
- v) The Asstt. Audit Officers /Section Officers receiving these communications, should immediately on their receipt & Despatch clerk, have them diarsied in a separate sectional diary and distribute them to staff concerned, whose acknowledgement should be obtained in the diary. No communication should be left in central /sectional diary, unattended on any account.

4.9.2 Other letters i.e. those received from Accounts department, other departments of Railways, other Railway Offices, Auditing Units, Accountant Generals Offices etc.:

- i) At Headquarters Office, the dak covers will be opened by receipt & despatch clerk and the letters will be sorted out sectionwise, and placed in separate Dak pads kept for each section under the guidance of Section Officer/ Asstt. Audit Officer (Admn) At other offices similar procedure will be followed. At Headquarter office all dak Pads will be submitted to Dy. Director of Audit. Similar lay at Ajmer, the Dak pads pertaining to Traffic Audit Branch/ Divisional Audit Office – Ajmer/ W& S – Ajmer, will be submitted to Dy. Director of Audit – Ajmer for perusal . At other offices, Dak pads will be submitted to Branch offices/ Asstt. Audit Officers /Section officers charge, as the case may be.
- ii) All Dak pads should be promptly returned to the receipt and despatch clerk, who should immediately on their diaries all the letters in inward diaries which should be maintained sectionwise. The diaries should then be passed on to the Section Officers/ Asstt – Audit Officers of the sections concerned for further necessary action. A separate inward diary should be maintained for Hindi letters.

#### 4.9.3 **Secret and confidential letters**

Secret and confidential covers will be opened by Director of Audit and in his absence by the Dy. Director of Audit. These will be handed over to Senior PA/Director of Audit for registration in a separate diary to be maintained by him for the purpose, confidential matters requiring investigations and disposal by individual sections will be handed over after diarising to the Audit Officer/ Asstt. Audit Officer/Section Officer /Asstt. Audit Officer/ Audit Officer for the letter may be obtained and filing remarks in proper file should be ascertained from Section officer/ Asstt. Audit Officer. The secret and confidential letters concerning administrative matters will be received and dealt with personally by the Dy. Director of Audit and for papers pertaining to Ajmer Division by the Dy. Director of Audit – Ajmer . In other unit offices, the diary of secret and confidential letters will be maintained by the Branch Officer himself or the Section Officers/ Asstt. Audit Officer as the case may be.

Order passed/queries made by the Director of Audit/ Dy. Director of Audit on the inward letters are to be noted and action taken immediately for the disposal of the same.

#### 4.9.4 **Telegrams/Telex messages**

All telegrams and telex messages addressed to the Director of Audit will be opened by the Dy. Director of Audit, important ones shown to Director of Audit, and then given to officers responsible for taking action thereon. This procedure will be observed mutatis mutandis by Dy. Director of Audit – Ajmer . All telegrams and telex messages will be diarised in a separate diary and disposed off on priority & disposal watched in the same manner as letters.

4.9.5 D.O. letters received by Director of Audit/ Dy. Director of Audit, required to be dealt with by section will be handed over to Section Officers /Asstt. Audit Officers of concerned section, after diarising by senior PA/ Director of Audit or stenographer to the Dy. Director of Audit as the case may be, for necessary disposal.

4.9.6 **Cases received for Director of Audit's persual/ or orders from Head quarters Section /unit offices.** These cases will be recorded in a eparate diary to be maintained by the receipt & despatch in a serial number of the registration should be marked on the first page of the case in the same manner as in the case of inward letters. The cases should be placed in one pad and Inspection Reports, Special letters and Audit Notes in another pad. The diary with both the pads should then be handed over by the receipt & despatch clerk to the Sr. PA to Director of Audit. The Sr. PA will submit these pads to the Director of Audit. The cases on being seen by the director of Audit will be received back by the Sr. PA and given to the Coordination Section and diary returned to receipt & dispatch clerk. The Coordination section will watch the submission/ return of all such cases received by them.

(P.O.O. No.382 dated 07.02.1963.)

#### 4.10 **Disposal of Inward correspondence.**

4.10.1 (i) All communications received in the office by various sections should as far as possible be dealt with on the date of their receipt. The maximum time taken for disposal of communications from the Comptroller and Auditor General of India and the Additional Dy. Comptroller & Auditor General of India (Rlys) and the ministries of Government of India including the Ministry of Railway (Railway Board) Should be seven days and that for other communications, fifteen days. The maximum time indicated

herein will not however apply to the communications marked 'Immediate' or 'Urgent' which must be attended to on the same day.

(ii) When the disposal of a letter is final, it should be placed in the proper file, page numbered and put up to the concerned Officer with necessary Officer noting. When the action on a letter is to be processed by correspondence with certain authorities or by collection of information on examination of records and files of the Accounts department and other branches of the Railway administration and consequently final disposal has to pend for some time, it should be kept on a temporary file prepared from back covers. These temporary loose files should bear the same number as that of the parent file, in which the papers are to be finally filed.

(iii) All communications on which final action has to pend for some time and consequently cannot be disposal of finally within the prescribed time should be entered in a Register of pending below. This register is distinct from the Register of outward letters prescribed in the Para 4.11 et. seq. which is intended to record letters initiated by an auditing section and to which reply is to be received. Consequently, there should not be any occasion to enter any case, already entered in the Register of pending cases, in the Register of outward letters also.

### Register of Pending Cases

Sr. No.	Letter No. & Date	From whom received	Subject	Reference issued		Replies received		File No. in which filed	Initials of S.O./A AUO.
				letter No. & date	To whom issued	Diary No. & Date	From Whom received		
1	<u>2</u>	<u>3</u>	4	5	6	7	8	<u>9</u>	<u>10</u>

The register should be put up to the Branch Officer fortnightly with a summary in the following form:

Opening Balance	Items entered in the Register during the fortnight.	Items closed during the fortnightly	Items outstanding				
			Initials	Up to 3 m. old	More than 3 m. but less than one year old	More than 6 m. old less than one year old	One year over old
1	2	3	4	5	6	7	8

A reference to the serial number of items should be given against each of the above columns.



The items outstanding at the each month in the register of pending cases should be categorised cases (a) More than three months but less than six months old (b) More than six months but less than one year old and (c) One year and over. This position should be shown in the monthly Progress Report, as a separate annexure (Annexure 'F'), giving briefly reasons for non-finalisation of cases more than six months old.

Entering a letter in the above Register will require the Branch Officer's approval, For entering a letter from the Comptroller & Auditor General of India in the register, approval of the D.D.A. in charge at Headquarters/Ajmer will be necessary.

Letter entered in the register will not be shown as outstanding in the Arrear report.

When a pending case is finally disposed off, the connected serial number of the Register of pending cases should be circled in red colour. One Register may be continued with the same series for a period of three years after which a new register may be opened with a new series carrying over the outstanding items under the serial number of the old register duly analysed yearwise, with the approval of the D.A.

(iv) Serial number of the pending case entered in the register of pending cases should be recorded on the cover of the temporary file at the top right hand corner. This serial number should also be indicated in bracket after the usual file number in all the correspondence related to the pending case.

(v) In respect of the communications disposed of finally, reference to the file in which they are filed should be recorded in the Inward diaries against the Inward diary number borne by them. In respect of the communication entered in the Register of pending cases, reference to the serial number of the Register should be recorded in the Inward diary against the Inward diary number borne by them and later on when such communications are finally disposed, of reference to the file in which they are finally filed should be recorded in the Register of pending cases in the Inward diaries should be made only when necessary action has been taken on a communication and this should be done under the dated initials of the dealing auditors.

(vi) All temporary files containing pending cases should be placed together in one bundle by each dealing Auditor. The SO>/AAUO of the section should verify the physical existence of all such temporary files in the possession of the auditors in his sections at regular intervals.

(vii) All communications remaining to be disposed off by 15<sup>th</sup> and by the end of the month other than those entered in the Register of pending cases should be shown in the fortnightly arrear list of outstanding letters to be submitted to the Branch Officer on the 16<sup>th</sup> and 1<sup>st</sup> of the following month.  
(P.O.O. No.382 dated 07.02.1963)

4.10.2 (i) It should be assumed that a paper under consideration will be read by the officer to whom it is submitted. Consequently the notes should ordinarily not contain a paraphrase of it but when the paper under consideration is of great length and complexity, a precis of its contents may occasionally be necessary. A precise may also sometime b required when several letters under consideration are dealt with simultaneously.

(ii) All officers notes should be written of half margin, the being left blank for the use of the Officer to whom the note is submitted. Only one note should be submitted by the S.O./AAUo on each case requiring decision or orders. This note need not necessarily by written by the express his views on the subject. S.O./AUO should not make marginal comments on the notes submitted to the Gazetted Officer through their

- (iii) An office note should make full reference to previous notes or letters. The paper under consideration should invariably be submitted with the case in which it is to be filed and if it is a reply to a communication from this office, a suitable remark should be made on the letter, indicating that a reply has been received thus “Reply at page”. It will also be convenient to mark on the paper under consideration the page number of the letter to which it is a reply or to which it quotes a reference. All cases from a section should be submitted to the Gazetted Officer through the S.O./A.Auo except when orders exist varying this rule.
- (iv) When cases are put up for disposal, all relevant correspondence and office note should be flagged in the office notes, however, reference should be given page and file number containing the correspondence or note referred in the to and flag letters should be indicated boldly in the margin of the Office notes. This procedure will be useful in connecting up papers subsequently when the pages are removed from the files.
- (v) All office notes and drafts should be worded as clearly and as concisely as possible and should be divided into paragraphs which should be numbered, a fresh paragraphs being commenced for every new statement or fresh argument.
- (vi) The reply to an unofficial reference should invariable be in the same form.
- (vii) The tone of letters, audit notes, etc. should be temperate and courteous. The staff should bear in mind that a good case is often lost by an unnecessarily strong language. Neither any reference which are not reasonable nor any assumptions which cannot be substantiated should be made.
- (viii) Interim replies to all reference from higher authorities, viz. the Comptroller & Auditor General of India, the Additional Dy. Comptroller & Auditor General of India (Rlys) etc. should be issued whenever final reply is likely to be delayed for any reason beyond the usual time limit allowed for the disposal of such references. S.O./AAUo are personally responsible for the expeditious disposal of all letters from the Office of the Comptroller & Auditor General of India.
- (ix) In replying to letters of the Additional Dy. Comptroller & Auditor General of India (Rlys), a reference to the original letter should only be quoted and not to the subsequent reminders thereto. Also a single date should be shown on the letter issued from this office viz. , the date of issue and not a double date.

#### **4.11 Reminder to and disposal of outward letters.**

- 4.11.1 All reference made by a section to other offices/ sections to which replies are required to be received should be recorded in a separate register to be maintain for the purpose. This register should be named “ Register of outward references”. The reference recorded in the ‘Register of pending cases’. Prescribed in Para 4.10.1 (iii) above, should not find place in the register prescribed herein. The ‘ Register of outward references issued in the course of audit, which are not in the nature of formal objections and other miscellaneous references issued to other offices/ sections, other than those issued in the course4 of disposal of inward communications and when such references call for replies from the addressees.

4.11.2 The Register of outward references should be maintained in the following form:

Sr. No.	Letter No. & Date	Subject	To whom issued	Dates of reminder	Date of receipt of replies	File No. in which filed	Initials of S.O./AAUO
1	2	3	4	5	6	7	8

The serial number of this register prefixed with letter 'R' will be indicated in bracket after the usual file number in all the correspondence related to the outward letter recorded in the register.

4.11.3 When the outward references recorded in the register is finally closed the relevant serial number in the register should be circled in red colour.

4.11.4 The register should be put up to Branch Officer for his persual every fortnight i.e. on the 16<sup>th</sup> and the last day of the month with a summary in the following form:

Opening balance	Items entered in the Register during the fortnight	Items closed during the fortnight	Items outstanding
1	2	3	4

4.11.5 One register may be continued with the same series for a period of 3 years, after which a new register may be opened with a new series carrying over the outstanding items under the serial numbers of old register duly analysed year wise.

#### 4.12 **Signing of letters**

(Para 70 of MSO (Admn) Vol. I)

4.12.1 Communications of the following nature should be issued only with the prior approval of the Director of Audit.

- i) letters implying dissatisfaction or censure.
- ii) Letters to Government (either Union or state)
- iii) Letters to FA & CAO of Railway or any other office.
- iv) Challenging decision or orders.
- v) Questioning validity of any sanctions otherwise than on merely technical grounds.
- vi) Writing off or waiving of recovery of overpayments.
- vii) Letters to General Manager of the Railway or outside officers expected on purely
- viii) Letters to Comptroller & Auditor General of India, other than on routine matters

4.12.2 All letters to the Additional Dy. Comptroller & Auditor General of India (Rlys) Should , As a rule, issue under the signature of the Director of Audit, or in case of routine letters, they should be signed by the Dy. Director of Audit and shown to the Director of Audit before issue and the fact of his indicated in the letter.

#### 4.13 **Typing Work**

4.13.1 The No. of copies required to be typed are to be indicated on the papers sent for typing. The typing section should type out promptly and neatly so that the fair copy can be issued the same day. Abbreviations should be avoided in fair copy. The typist should type his initials at the left hand side below the letters or statements. Items of work which are marked to typist section, as Urgent, Immediate, Out today should be typed immediately be dealt with immediately.

Each typist should type 860 lines (7500 words) per day. Each typist should maintain a diary to record the number of lines typed every day, every Monday and to Branch Officer on 1<sup>st</sup> Monday of every month.

(C &AG's No. 100- ONM/39-86 dt. 30.1.1987).

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4.13.2 In addition to attending to offices to whom they are attached, Senior PA to DA/Stenographers deal with confidential files and documents with the Director of Audit, Dy. Director of Audit etc. and maintain inward diaries of confidential and demi- official letters received by these offices and mark their disposal. Confidential and demi-official letters including all enclosure thereto, are typed by the stenographers concerned. The typing work of important letter addressed to the Additional Dy. Comptroller & Auditor General of India (Rlys) and other letters marked by Director of Audit, Dy. Director of Audit etc., should also be given other typing work as and when necessary.

#### **4.14 Issue of Railway telegrams**

4.14.1 XXR telegrams should not be issued except in very rare cases. The messages should ordinarily be classified as 'R' or 'XR' In urgent cases, XXR messages are to be sent.

4.14.2 While sending messages through Railway telegrams Service, messages addressed to different offices and containing the same matter should be combined in one message instead of issued separate messages.

4.14.3 Telex Machines have been installed in certain offices of Indian Audit & Accounts Department for speedier transmission of urgent messages and for effecting reduction in telegrams charges. Exchanges of all telegraphics urgent messages between offices Indian Audit and Accounts Department at Telex linked station, should be done through Telex.

#### **4.15 Despatch of letters**

4.15.1 After signature by the officer concerned, the letters to be despatched will be sent by the sections concerned to despatch section. These will then be registered in the Despatch Register. The despatch serial No. suffixed to the letter number and the date of despatch will be recorded on the office copies and fair copies. The dealing Auditor is responsible for seeing that such letters are not delayed in issue.

4.15.2 The letters despatched will be numbered serially from April to March.

4.15.3 The following procedure should be observed in transmitted cases, files, notes etc. (other than regular letters issued with a regular issue number and date) from Head Office to Branch Offices or Sections at outstations and vice versa.

(i) A dak slip should be prepared in triplicate. One copy should be retained by the sender (Despatch clerk at Headquarter and Auditor/ Clerk- Typist responsible for despatch at outstations), two copies should be sent with the papers, one of which should be returned immediately by the receiver to sender duly acknowledging the papers.

(ii) The dak slip should show prominently the section from which it has originated and the section to which it is sent. It should be numbered serially for each pair of sections so that it might be possible to located any missing dak slips . The papers meant for officer will be put up yo them by receiving clerks and marked as such in the dak slip.

#### **4.16 Requisitions of 'Secret' and 'Top Secret' files of the Department**

In order to prevent and indiscriminate requisitioning of secret and Top Secret files from the Administration at the Headquarters Office, and to ensure their safe custody and proper handling when they are received, the following procedure should be strictly followed:

i) Whenever a Branch Officer feels the need to requisition a Secret or Top Secret file, he should obtain the prior approval of the Director of Audit for such requisitioning.

ii) The written requisition for the should issue over the Director of Audit's signature or in his absence under the Dy. Director of Audit's signature.

- iii) The Department concerned should be requested either to sent the papers in a double sealed cover addressed by name to the Director of Audit/Dy. Director of Audit or to authorise a Gazetted Officer of the department to show relevant papers in person to the Director of Audit/Dy. Director of Audit.
- iv) The Secret and Top Secret files should be kept in the personal custody of the Director of Audit or Dy. Director of Audit and normally an officer not below the rank of a Gazetted Officer should be allowed to hav access to these papers.

(P.O.O.No. 296 dated 20.11.1954).

**4.17 Submission of letters received in absence of the Director of Audit for his perusal.**

On return of the Director of Audit to Headquarters the Section Officer/Asstt. Audit Officer of respective sections will submit the letters received in absence of Director of Audit from Headquarters and marked by Dy. Director of Audit,” “ Director of Audit may kindly see on return,” and write ‘Submitted’, with their dated initials.

(P.O.O. No. 231 dated 8.11.1952).

**4.18 Submission of letters received inn absence of the Director of Audit for his perusal.**

Copies of orders and circular of the Ministries of Government of India, Railway Board, Comptroller and Auditor General of India, General Manager etc. on subjects pertaining to more than one sections. Copies of these orders will be circulated by these sections to these sections/branch offices.

**4.19 Maintenance of Sectional Register**

(Para 106 of Railway Audit Manual)

Each section including Administration section will maintain a Sectional Register in the form given in Appendix – I indicating the following details, which would serve as a permanent record.

- (i) Sanctioned strength.
- (ii) Nominal Roll in the prescribed proforma including residential addresses.
- (iii) Duties of each individual member.
- (iv) Duties of the section as a whole.
- (v) List of books in Sectional library.
- (vi) Summary of Important order affecting the work of section.
- (vii) List of Registers kept in the section.
- (viii) CL&RH Account.
- (ix) Residential addresses of the individuals.

The specimen signatures and initials of each individual member should also be recorded against the entry indicating duties in the register.

Duty list of Auditors / Senior and Asstt. Audit Officers/Section Officers should be got approved by the Dy. Director of Audit. Subsequent changes, if any, should have the prior approval of the Dy. Director of Audit.

**4.20 Calender of Returns**

(Para 93- of Railway Audit Manual).

- 4.20.1 Each Section of the office should maintain a Calendar of Return in the form given in Appendix IX – II calendar of Returns for each financial year showing the due and actual dates of:

- i) The despatch of returns due from sections.

- ii) Submission of reports and register to Branch Officer, Dy. Director of Audit, Director of Audit and Comptroller & Auditor General of India.
- 4.20.2 The returns/reports etc. should be classified as weekly, fortnightly, monthly, half yearly, yearly and occasional and should be entered in separate sections of the register. Under each section, returns should be entered in chronological order, giving particular of due dates, to whom due and authority for submission of returns.
- 4.20.3 Section Officers/ Asstt. Officers should personally verify the entries and dates in Calendar of Return. Branch Officer should test check the dates at the time of every submission of Calendar of Returns, in such a manner that all items are covered in a year. Branch officer should indicate the items test checked in a separate folio of the register.
- 4.20.4 Particular of delayed returns should be indicated in a separate section of the Register in the proforma and the reasons for delay explained, while putting up the register to the Branch Officer.
- 4.20.5 All the sections except Administration and Coordination should submit a monthly statement showing delay in despatch/ non – submission of re – turns to Coordination section for its submission to the Director of Audit by 7<sup>th</sup> of the following month.
- 4.21 Maintenance of Records and Files and numbering of correspondence**
- 4.21.1 A complete list of Register and files maintained in each section should be kept in the Sectional Register, indicating against each the year of opening and the year in which due for destruction. The registers and files becoming due for destruction should be listed out separately every year in the month fixed for that purpose in accordance with extant instructions and after obtaining approval of Dy. Director of Audit to their being destroyed, the relevant entries in the Sectional Register should be circled in red colour to indicate that they are not current. In Administration section the lists of personal records such as service Books, Character Rolls, personal files etc. should be maintained in separate registers.
- 4.21.2 (i) All files to be maintained in each section should be classified by Major and Minor Head a list of which is given in Appendix III. Any addition or alteration in the list of Major and Minor Heads will require the approval of the Director of Audit. Branch Officers may however, maintain more than one file under a minor head if circumstances so warrant. The number of such sub-files bearing the same Major and Minor Head should be distinguished from each other by adding the letter. Part I, Part II etc. or Vol. I, Vol. II, Vol. III etc. or Railways, Civil or ‘a’, ‘b’ etc. after the Minor Head in the number of the file. Thus, if separate files for railway T.A. Rules and Civil T.A. Rules are considered necessary to be maintained in Establishment Audit section, they will be numbered as SA/E/I/1/Pt. II, or SA/E/I/1(b) ect, No new file should be opened without the approval of the Branch Officer. The files should be opened in such a way that the orders and important decisions on a subject are filed separately, from routine correspondence on the subject.
- (ii) Each file should begin with an Index on black sheets on important orders and references contained in the file.
- (iii) On the outer cover of each file, the file number subject, year of opening and the year in which due for destruction should be recorded in bold letters.
- (iv) All files should be neatly arranged in the order of Major Heads on the racks.
- (v) All correspondence should be dealt with through the appropriate file and should bear the file number which should indicate (1) Department Audit, by the letter SA, (2)

Station of issuing office (3) Section (4) Major Head (5) Minor Head, in the same order. Thus a reference issued by Establishment audit Section of the Divl. Audit Office, Vadodara will bear the file number SA/BRC/E/IV/5 and that issued by Workshop Audit Section, Ajmer on the same subject will bear the file number SA/W/AII/E/IV/5.

The following abbreviations will be adopted for sections and stations of issuing offices to be indicated in file numbers in the outward correspondence.

### **Sections**

E	for	Establishment Audit Section.
X	for	Expenditure Audit Section.
W	for	Workshop Audit Section.
S	for	Stores Audit Section.
CL	for	Compensation Claims Audit Section.
TA	for	Traffic Audit Section.
B	for	Books and budget Audit Section.
S&C	for	Survey and Construction Audit Section.
W&C	for	Workshop and Stores Audit Section.
Admn	for	Administration Section.
I	for	Inspection section.
C	for	Coordination Section.
ECPA	for	Efficiency cum Performance Audit Section.
IC	for	Investigation cell./review cell.
II	for	Intensified Inspections.
R	for	Report Section.
RE	for	Railway Electrification.
Comp.	for	Computer

### **Station**

HQ	for	Headquarters Office
BCT	for	Divl. Audit office at Bombay Central.
PL	for	Workshop Audit Office at Parel.
BRC	for	Divl. Audit Office at Vadodara.
DHD	for	Workshop & Stores Audit Office at Dahod
RTM	for	Divl. Audit office at Ratlam
KTT	for	Divl. Audit Office at Kota
JP	for	Divl. Audit Office at Jaipur
ADI	for	Survey and Construction Audit Office at Ahmedabad
SBI	for	Workshop & Stores Audit Office at Sabarmati
RJT	for	Divl. Audit Office at Rajkot
BVP	for	Divl. Audit Office at Bhavanagar Para
DKZ	for	Foreign Traffic Audit Office at Delhi Kishanganj.

vi) letters issued with references to pending cases will bear file numbers, as described above, followed by Serial Number of the Register of pending cases, prescribed in Para 4.10.1 (iii) et seq. similarly, letters other than those relating to pending cases

issued to other offices from whom replies are to be received, will bear file numbers, as above followed by serial numbers, prefixed with letter "R" of the Register of outward references, prescribed in Para 4.11 et seq.

vii) Beside the sectional files, confidential files are maintained by Branch officer and Section Officer/ Asstt. Audit Officer. These files should be classified by three Major Heads viz. (a) Administrative matters (b) Audit & Accounts matters; and (c) there matters. Minor Head under these Major Heads, for purpose of maintenance of Confidential files may be provided by the Branch Offices and Section Officers/ Asstt. Audit Officers concerned, according to the needs.

viii) As prescribed in Para 94 of Railway Audit Manual classified guard files of important orders should be maintained by Co-ordination Section in Headquarters Office for consultation by Officers and Staff whenever required. These files should be broadly classified subject wise in keeping with the requirement of different auditing sections.

(P.O.O.No.381 dated 07.02.1963.)

#### **4.22 Maintenance of Registers**

A list of registers to be maintained in the office with particulars as to the name of the section maintaining the same, to whom and when the register is to be submitted, period of preservation and authority under which opened is given in Appendix IV. The proforma in which important registers are to be maintained are given in Appendix V.

#### **4.23 Weeding and destruction of Records**

A review of records for the purpose of destruction should be conducted by all sections Quarterly in March, June, September and December. The instructions contained in Para 92 and Appendix 2 of Railway Audit Manual may be seen. The following subsidiary instructions should be followed.

(i) While closing any file, register, or any other record, the year in which it is to be destroyed in accordance with Appendix 2 of Railway Audit Manual should be recorded on each of the record. Such record should be listed up in Sectional Register categorywise and kept separately from current record.

(ii) Records due for destruction from these should be listed up quarterly and records handed over to Administration section, who will maintain a register for listing up such records.

(iii) The register maintained by Administration section will be submitted to the Dy. Director of Audit after completion of listing for approval of the records to be destroyed. The period of preservation of various records maintained in Rly Audit offices are indicated in Appendix – 2 of Railway Audit manual Certain records, period of preservation for which has been fixed by Director of Audit have been given in Appendix – VI.

#### **4.24 Monthly Arrears Report & Quarterly Arrear Report.**

See Para 97 Railway Audit Manual and 21,22, 23 of MSO. Admn. Vol. I and Para 18.6 of office Manual, Vol. II.

#### **4.25 Submission of material for purpose of Quarterly D.O. by Director of Audit to Comptroller and Audit General of India and Monthly D.O. to Financial Adviser & Chief Accounts Officer.**

See Para 18.9 of office Manual, Vol.II

#### 4.26 Audit Enfacement of Vouchers

Audited.....
Initials .....
Date .....

According to Para 122 of Railway Audit Manual every voucher, register or document audited at Head quarter or during local inspections should bear an audit enfacement as indicated in the margin with dated initials of the person (Auditor, Senior Auditor, Section Officer/ Asstt. Audit Officer of Branch Officer) Who audited them.

4.26.2 All the documents and vouchers except those mentioned below should be stamped with dated initials of the person who originally audited them.

- (i) Such records as service sheets, leave accounts and contracts etc. need not be enfaced with the word 'Audited'. A list of such records should, however, be maintained in register or selection register and initialed by the person concerned.
- (ii) The Provident Fund Ledger Cards should not be enfaced with the stamp 'audited' but a record of the provident fund cards in respect of which interest and bonus calculations are checked may be maintained in the Selection Register.
- (iii) In the case of register which are partly or wholly reviewed such as Works Register, Allocation Register, Passes and PTOs Register, Miscellaneous Advances, Deposits etc. should be enfaced with 'Reviewed' stamps, which may be either in the front or back or fly leaf of the register.
- (iv) Vouchers like stores issue notes, receipt notes, invoices, parcel way bills etc, which are usually large in number need not be enfaced individually but the covering sheet of each bundle should be enfaced.
- (v) Vouchers which are purely for tracing should bear the enfacement 'Traced'.

4.26.3 The audit enfacement in the case of the following items may be made on the relevant vouchers.

- i) Tracing of items from deduction lists into the provident Fund.
- iii) Audit of Journal Vouchers,
- iv) Temporary and final Withdrawals.

4.26.4 It may happen that some vouchers which have been checked in Central audit may up again for audit during local inspection. To make a distinction as to the agency by which it has been audited the stamp on the voucher etc., which have been checked during inspections will be marked as 'I' by the inspecting staff.

4.26.5 The supervisory staff should ensure by test check that the documents audited are duly stamped and initialed,  
(Secret P.O.O. No. 321 dated 15.01.1957 and secret letter No. C/24/5699 dated 05.03.1957.)

#### 4.27 Cases received for opinion from the Financial Adviser and Chief Accounts Officer and other Railway Officers.

The cases received for opinion in Audit from the Financial Adviser and Chief Accounts Officers or other Railway officers should first be received by the Coordination Section and put up to the Director of Audit who may mark them to the section for disposal. Such cases should be returned to the Officers concerned after they are dealt with and acknowledgement therefore obtained.

(C.A.G's Orders dated 22.05.1956, P. 70 of P.O.O. Register file C/8).

#### 4.28 Issue of correction slips to Office manual.

In order that the Office manual may be of real utility, it has to be kept upto date by the issue of correction slips from time to time. The undermentioned section will be responsible for issue of correction slips to the Office Manual in respect of the subject matters indicated against each. The sections should therefore, ensure that immediately on receipt of an order affecting the procedure prescribed in the Office Manual or requiring its incorporation therein suitable draft correction slips are submitted through the Branch Officers concerned to the Director of Audit for his approval. The approval correction slips should then be sent to Coordination Section for numbering and issue. The Coordination section should enter these correction slips in a register to be maintained for noting down the brief particulars of the correction giving serial number to each correction slip and issue them to various sections and officers for updating their copies of the manual.

- |     |                                |  |
|-----|--------------------------------|--|
| 1.  | Constitution of Office         | Departmental Administration Section            |
|     | Regulations Office             | Procedure Headquarter                          |
|     | Administration                 |  |
| 2.  | General Instructions regarding | Coordination                                   |
|     | Audit and method of work       |  |
| 3.  | Establishment and P.F. Audit   | E&X, Headquarter and Bombay                    |
| 4.  | Expenditure Audit              | Central Division for Divisional portion.       |
| 5.  | Books & Budget Audit           | Books & Budget, Headquarter.                   |
| 6.  | Stores Audit                   | Stores Audit, Headquarter                      |
| 7.  | Workshop Audit                 | Workshop Audit, Parel                          |
| 8.  | Traffic Audit                  | Traffic Audit, Ajmer                           |
| 9.  | Compensation Claims Audit      | Compensation Claims Audit Section, Headquarter |
| 10. | Inspection                     | Inspection Section, Headquarter                |
| 11. | Coordination                   | Coordination Section, Headquarter              |
| 12. | ECPA                           | ECPA, Headquarter                              |

#### 4.29 Office Orders and Office Order Register

##### 4.29.1 Staff Office Order;-

Appointments, promotion, leave and other personal matters of members of staff are notified through Office Orders issued by Administration section serially numbers and filed in separate register. A separate register should be maintained for Office Orders issued in connection with appointment, transfer etc. of Gazetted Officers/Asstt. Audit Officers.

Created with



4.29.2 Procedure Office Order:  
Orders dealing with changes in procedure, interpretation and modification of Rules etc. received from Comptroller & Auditor General for implementation are notified through procedure office orders. These P.O.O. s affecting audit procedure and P.O.O.s on other matters will be serially numbered and entered in the P.O.O.s on Register to be maintained in Coordination section, which will arrange to obtain the approval of the Director of Audit and assign the serial number with reference to P.O.O. Register.

#### 4.30 Office Library

(Paras 97 to 99 of M.S.O. (A) Vol. I)

Each Divisional Audit office, Branch Office and Sections at Headquarters will have Office Library, as separate from one for Dy. Director of Audit and one one for Director of Audit. The library of the Administration section, Directors of Audit and Dy. Director of Audit will be maintained by a nominated Clerk/Welfare Assistant attached to the Dy. Director of Audit.

A register indicating particulars of books or publications in library with details of date of receipt etc. should be maintained. A separate register should be maintained for noting issues of books to staff and their return. The books in stock as on 31<sup>st</sup> march, should be verified by section officers/ Asstt. Audit officer (Admn) every year in the office library, Director of Audit and Dy. Director of Audit's libraries and immediate action should betaken to fix responsibility for loss of books and orders of Director of Audit obtained for recovery /write off. Index card system is being followed for Library of Director of Audit for issue and receipt of book to be operated by Welfare Assistant.

#### 4.31 Codes, Manuals and other Publications

4.31.1 Copies of various books issued by railway Board are issued free of cost for official use by Manager of Publications, New Delhi.

Director of Audit is empowered to purchase from the allotments for contingencies, books and periodicals required for Head Office and Branch Offices.

Staff who are preparing for departmental Examination (except Incentive Examination for Senior Auditors), are eligible to obtain books of general use in office at concessional rates only once.

(Para 63 – M.S.O. (A) Vol. I).

#### 4.31.2 Correction Slips:

All codes and Manuals and other books of references should be kept corrected up to date. Correction Slips will be marked to the respective Headquarters Sections, which will supply copies to other sections. The Headquarters sections concerned should furnish the list of Correction Slips (both advance and printed) received during quarter to all Divisions/Sections.

4.31.3 The scrutiny an distribution of P.O.O.s issued by Financial Adviser & Cheif Accounts officer to all sections/ divisions devolves upon the Headquarters Auditing Sections concerned.

#### 4.32 Divulging Official Information

4.32.1 Law relating to classification documents and responsibilities of Government servants in connections with such documents:

- i) Rule 11 of the Central Civil Services (Conduct) Rules 1964, prohibits Government servant from communication without authority to any one including a fellow government servant any information acquired by him in the course of his official duties. Such wrongful communication of information as well as the retention or removal of any document containing such information is punishable under the Official Secret Act (Act No. XIX of 1923)
- ii) It is the responsibility and the direct concern of every Government servant in whatever capacity he is employed to safeguard the security of all classified information and papers to which he has access in the course of his official duties or of which he has come in possession in other way. It is his duty to bring immediately to the notice of his superior officer, or the officer responsible for security in his department, any breach of security regulations in general, and in particular, any disclosure of classified information either deliberately or inadvertently, of which breach of disclosure he may have knowledge.
- iii) It is the duty of every Branch Officer to ensure by frequent surprise checks and visits to office rooms and other places where his subordinates work or which they frequent and by all other means in his power that the instructions laid down for the conduct of business and maintenance of security in Government offices are fully understood and complied with by all persons working under him. It will be the duty of the Section Officer to bring immediately to the notice of his superior officer or to the officer responsible for security in his department, any instance of breach of security regulations by any member of the staff working under him or in that department, if any instance of breach of security regulations by any member of the staff working under him or in that Department, if any member of the staff is guilty of misconduct of such a nature as to give rise to doubts about his reliability from the security point of view.
- iv) It is the duty of every branch or other superior officer to keep himself acquainted with the moral and conduct of the staff working under him and to see that each member of the staff fully understands and observes all security regulations and that his behavior in no way raises doubts about his reliability. It is also his duty to see that the Section Officers under him keep in close touch with the work of the staff in their respective branches and bring to his notice all cases where any remiss or suspicious conduct on their part is noticed.

#### 4.32.2 Classification and definition:

There are following four types of security gradings:

- (1) Top Secret
- (2) Secret
- (3) Confidential
- (4) Personal not for publication.

'Top secret' grading is reserved for papers containing information of such a vital nature that for reasons of national security it must not be disclosed to any one for whom it is not essential to have knowledge of it for the proper performance of his duty. Such papers include references to current or future military operations, intending movements or dispositions of armed forces, shaping of secret methods of war, matters of high

international and internal political policy and reports derived from secret sources of intelligence. These papers will bear the connotation N.G.O. i.e., 'Not to go into office'. 'Secret' marking is reserved for papers containing information, the unauthorized disclosure of which would endanger national security, cause serious injurious interests or prestige of the nation or serious embarrassment to Government or would be of great advantage to a foreign nation.

Note:

This classification should be used highly important matter and is the highest classification ordinarily used.

'Confidential' marking is reserved for papers containing information, the unauthorized disclosure of which will while not endangering national security would be prejudicial to the interests of the nation, any Government activity or individual or would cause administrative embarrassment or difficulty or be of an advantage to a foreign nation.

Note:

Most matters will, on proper analysis, be classified no higher than 'Confidential'.

'Personal – not for publication making will be reserved for communications to the members of the public when it is desired to make it clear that these communications or the information contained therein should not be published.

#### **4.32.3 Treatment and custody of classified documents**

- (i) 'Top Secret' papers must at all times and in all stages remain in the personal custody of the Officer responsible for dealing with them and they must invariably be addressed by name to the Officer for whom they are intended and must either be placed in a cover and scale in the presences of the transmitting officer. these papers may on receipt only be opened by the officer to whom they are addressed or by the officer who is dealing with his work in his absence. All copies of top secret documents including rough drafts, notes, stencil and carbon papers must be fully accounted for. In order to facilitate this accounting, it is necessary that all the copies should be serially numbered and their destruction and disposal noted in respect of each copy. This includes imperfect copies, drafts, stencil, papers etc.
- (ii) 'Secret' papers including Confidential are intended only for the perusal of the officer to whom they are addressed and of limited number of persons whose duty it is to deal with them. Secret papers should be addressed by name to be opened by him or his substitute.
- (iii) 'Secret' papers received must remain in the possession of the Director of Audit/Deputy Director of Audit/Branch Officer ,who will be personally responsible for their safe custody. The receipt and issue work in Head Office will be done by the Stenographer to the Director of Audit. Secret papers must before being sent for despatch by post be closed and sealed in an inner cover bearing clearly the names of both the address for whom intended and the security marking "Top Secret" or 'Secret'. The outer cover should bear only the usual official address and the stamp of the despatching office. These letters and packets should be sent by registered post with acknowledgement due.
- (iv) A confidential papers is intended for the perusal of a limited number of person who have direct concern with the subject matter contained in that papers. A papers marked 'Confidential' should be addressed to an officer by name and



should be opened by the addressee, or in his absence by an officer performing his duties. After disposal of a Confidential paper, it should be stored for safe custody in a locked safe, the key of which should remain in the personal custody of the Branch officer. A confidential paper should be sent for typing to the Secret Issue section where such a section exists, Otherwise it will be taken personally to the Typing section by an Assistant who will bring dealing with the Confidential paper.

- (v) Short hand note books should be separate for 'Top Secret' and 'Secret' papers and should be returned to the officer concerned for destruction.

#### **4.33 Use of economy label:**

Economy labels must not be used on inner covers containing Top Secret papers but they may be used on outer covers of both 'Top Secret' and 'Secret' papers and the inner covers of 'Secret' papers.

(Authority: Department Security Instructions – 1957 issued by the Ministry of Home Affairs.)



# **CHAPTER 5**

## **ADMINISTRATION**

### **5.1 Preparation of Staff Proposals**

- 5.1.1 As budget estimate for this office are based on the proposals made by this office for creation of new posts required during the budget year concerned, the staff requirements, assessed on the basis of detailed job analysis of the work done by various sections and branch officers are to be forwarded to the Comptroller & Auditor General of India by 25<sup>th</sup> July every year. These sections and branch offices should forward their proposals with detailed statistical data by 2<sup>nd</sup> week of June or by prescribed date to Administration Section. The justification for the existing strength or additional staff required should be supported by data based on monthly average of work done in May, July, January, February and March (excluding March final and supplementary) of the preceding financial year.
- 5.1.2 The following general instructions should be strictly adhered to in formulating proposals:
1. The prescribed standard time for each item of work has to be adopted.
  2. Items for which no standard are fixed by the Comptroller & Auditor General of India should be exhibited in a separate statement adopting adhoc standards.
  3. The standard man hour per Auditor should be taken as 1900 man hours/272 days per annum.
  4. The man hour statistics compiled by Section Officer/Asstt. Audit Officer of the section concerned should be got checked independently by another Section Officer/Asstt. Audit Officer nominated for the purpose by Branch Officer. The man hour statistics of the whole office should be test checked by Section Officer/Asstt. Audit Officer (Internal Audit/ Efficiency –cum-Performance Audit Section) and reviewed by Audit Officer (ECPA).
- 5.1.3 On receipts of proposal from sections and Branch Offices, detailed note showing particulars of posts proposed for creation and continuance is to be put to Director of Audit for approval. Detailed staff proposals are not to be forwarded to Headquarter Office, where increase or decrease in work load as compared with the previous year, is not more than 5%. A certificate that there is no reduction of staff based on work load and as such the existing strength may be allowed to continue, should be forwarded to the office of Comptroller & Auditor General of India. Increase in work load by 5% or more is to be assessed for a particular group or groups, as compared with previous year, and proposals for sanction of additional staff for particular group/ groups, as approved by the Director of Audit, should be included in the staff proposals of Comptroller & Auditor General of India's office.
- 5.1.4. The staff proposals should be accompanied by
- (i) A summary of proposals.
  - (ii) A statement showing the group wise, section wise distribution of regular sanctioned strength (both permanent and temporary), other than Casual posts.
  - (iii) A statement of regular temporary posts for which provision is proposed to be made in Revised Estimate and Budget Estimate, in prescribed form.

- (iv) A statement indicating clearly the additional posts proposed on work standard/norms for the different groups/sections.
- (v) Full details of Supernumerary/shadow/Deputation reserve posts and justification for their continued retention.
- (vi) Staff position statement in forms 14 & 15 MSO (A) Vol. I.
- (vii) Details of existing permanent post held in abeyance, together with the justification for continued retention.

## 5.2 Sanctions

5.2.1 All sanctions relating to gazetted posts are accorded by Comptroller & Auditor general of India. The Director of Audit is empowered to accord sanction for creation of regular temporary post of Group 'C' which have been approved by Comptroller & Auditor general of India for inclusion in the Budget for that year subject to other conditions as laid down in Hqrs Office Circular letter No. 1267/BRS/60-69 dated 12.05.1970 being satisfied.

5.2.2 The annual review for conversion of temporary posts into permanent ones is to be conducted in 1<sup>st</sup> week of July each year.  
(C & AG's No. 1224- N III/64-82/IV dtd. 28.04.1983).

5.2.3 The Director of Audit is empowered to sanction continuance of temporary posts upon that of Section officers and the creation of such posts on a temporary basis, for seasonal work and for temporary work of emergent nature subject to following conditions:

- 1) All circumstances justifying the original sanctions by the Comptroller & Auditor General of India to exist.
- 2) Funds have either been provided in the Budget/ Revised Estimate or can be found by valid reappropriation from sanctioned budget allotment, and
- 3) A report of having extended the posts will be sent to Comptroller & Auditor General of India.

## 5.3 Register of sanctions

All sanctions for permanent and temporary posts should be recorded in a register, exhibiting there in permanent and temporary posts separately containing detailed information about the posts, date of sanction, purpose for which sanctioned etc. The entries in the register should be attested by Audit officer (Admn).

## 5.4 Sanctioned Strength

A statement showing the sanctioned strength and staff in position as on 1<sup>st</sup> of every month, another one showing additional regular posts sanctioned by Director of Audit under his powers as on 1<sup>st</sup> day of the preceding month as also a statement showing the cause of vacancy, should be sent to Comptroller & Auditor General of India so as to reach him by 10<sup>th</sup> of every month.

## 5.5 Preparation and payment of Bills of Gazetted Officers.

5.5.1 Payment to Group 'A' officers.

The pay and allowance including T.A., Medical Reimbursement, Honorarium, etc. of Group A officers of this Office are drawn by the office and bills sent to Pay and Accounts Officer (Audit), Office of Accountant General (A&E) Maharashtra, Bombay in respect of Group 'A' are maintained by this office. On transfer of an officer, this office will issue Last Pay Certificate to the drawing and disbursing office of the new office and also sent service registers duly completed.

5.5.2 Pension papers of the retiring Group 'A' offices working in this office shall be prepared by this office and sent to the Pay and Accounts Officer (PAO) concerned for verification and issuing pension payment order/gratuity payment order.

5.5.3 The pay book supplied to Group 'A' offices will be completed by the drawing officer every month.

(C & AG's No. 363- TA I/197-82 dtd. 23.03.1982).

b) Payment to Group B officers

The bills of all Group 'B' officers will be drawn by this office and sent to F.A. & C.A.O. (ENG), so as to reach him by 20<sup>th</sup> of the month for arranging payment. The FA & CAO will issue payment authorities in the name of Group 'B' officers (Audit Officers and Asstt. Audit Officers) posted at outstanding and payment will be received in cash/cheque as desired by the officers. In case of Group 'B' officers at Headquarters payment is arranged in the same form and manner as those of non-gazetted staff.

## 5.6 Salary bills of Non – gazetted officers

The non-gazetted strength of this office is distributed among the various branch offices/unit offices. However, payment of all claims, i.e. Pay, allowances, T.A., Honorarium, Medical reimbursement etc. is passed at Headquarters. The Pay bills of all Branch offices/Divisional Audit Offices are prepared at Headquarters, and sent to respective Accounts Offices for arranging payment. The bills in respect of Headquarters offices, will be passed and payment arranged by FA & CAO (ENG). The office copy of bill should be prepared in Pay Bill Register, which is to be preserved for 35 years. The original bill, prepared in Railway form in respect of Headquarters/Branch offices/Divisions, should be forwarded then to the respective Accounts Officers/FA & CAO (ENG), so as to reach them by 22<sup>nd</sup> of the month respectively.

## 5.7 Signing of Pay bills

(Para 90 – Railway Audit Manual)

pay bills after check by Section officer (Admn)/ Asstt. Superintendent should be submitted to Audit officer (Admn) with enclosures and pay bill Register (Office Copy), for approval and signature. The specimen signature of the officers authorised to sign the bill will be sent to Financial Adviser & Chief Accounts Officer. Whenever there is a change in the incumbency the specimen signature of the officer taking over as Audit Officer (Admn.), should be sent to FA & CAO, cancelling the authority given to the outgoing officer.

## 5.8 Increments

(para 290-M.S.O. (Admn) Vol. I and 99 Railway Audit Manual).

5.8.1 All increments, other than those under EB, accrue as a matter of course in terms of FR26, unless withheld as a disciplinary measure.

5.8.2 The increment Register will be maintained in SY-299, and after review, will be submitted to Audit Officer (Admn)/ Dy. Director of Audit every month before drawal of normal increments.

5.8.3 Clerk/ Typist promoted from Group 'D' as also those appointed on compassionate grounds, will not be granted increment, unless they pass the prescribed type test.

5.8.4 Cases of grant of increment beyond Efficiency Bar are to be reviewed by a D.P.C. as per the following time schedule:

Months during which the date of crossing the E.B. falls	Months in which E.B. cases should be considered by the D.P.C.
1. January to march	January
2. April to July	April
3. August to October	July
4. November and December	October

The Committee shall make its recommendations to the authority competent to pass and order. The increments beyond E.B. are to be drawn only after obtaining the sanction of the competent authority.

5.8.5 The decision to enforce E.B. should be normally communicated to the Government servant concerned in all cases. Of a Govt. servant is not allowed to cross E.B. on due date, his case may be reviewed again next year. Such review should be gone annually in accordance with the above time schedule.

5.8.6 Where a Government servant held up at the E.B. stage, on account of unfitness is allowed to cross the E.B. at a later date as a result of subsequent above the E.B. (Authority: GOI, MOP, PG& P, Deptt. of Personned I & Training's Om No. 29014/2/88-Ests (A) dated 30.3.89 circulated under CAG's No. 361-Audit. I/47-89/ III-89(55) dtd. 29.5.1989)

## 5.9 Income Tax/Profession Tax

The amount of Income Tax to be deducted monthly from each member of the staff whose income is taxable should be calculated twice in a year (August-approximately and finally in February). The final adjustment of the Income Tax recovery will be made after taking into account the total amount recovered and after obtaining necessary information regarding LIC, Postal Deposit etc. to calculate the rebate admissible. Profession Tax should be recovered wherever due.

(M.O.H.A. Office Memorandum No. 24/1/64-AB dated 26.3.1965).

## 5.10 Recovery Register

Separate Recovery Registers should be maintained for each category of recovery. Only one register should be maintained for the whole office in respect of each category of recovery. Following are the recoveries for which the registers are maintained:

- (i) General Provident Fund Advance
- (ii) Advance for conveyance (i.e. Bicycle/Motor car/ Scooter etc.)
- (iii) Festival Advance
- (iv) Fan Advance
- (v) House Building Advance
- (vi) Loans due to Co-operative Credit Society
- (vii) T.A. Advance

Entries in respect of 1,2,3,4,5&7 are made from office orders/sanctions whereas entries in respect of Co-operative Credit Societies are made from the intimation for grant of advance received from various credit societies.

## **5.11 Leave**

5.11.1 Leave is to be applied in prescribed form and will be considered only if the concerned Asstt recommends it. Audit Officer/Section Officer and Branch Officer.

5.11.2 Branch Officers are delegated the power to sanction regular leave to Asstt. Audit Officer/Section Officers and other categories of staff working under them up to 15 days when no substitute is necessary. Leave applications in excess of 15 days are to be sent to Administration section for sanction.

(P.O.O. No. 459 dtd. 29.11.1976; P.O.O. No. 507 dtd.7.6.1984).

5.12 **Maintenance and verification of Leave Accounts and Service Records (SR 197 to 203).**

5.12.1 The maintenance of service books and Leave Accounts of Group 'A' and Group 'B' officers and non-gazetted staff of this office is the responsibility of Administration section. All office orders concerning official events of an employee should be entered in his service book, should be entered as and when they are issued by Audit Officer (Admn.) however entries regarding leave/ Increment, which are to be attested by Asstt. Audit Officer/Section Officers (Admn.). These powers will not be exercised by them in respect of entries in their own service books will not be exercised by them in respect of entries in their own service books and leave accounts. The first page of service book is to be attested by Dy. Director of Audit (Admn.). Annual verification of service is to be attested by Audit officer (Admn.). 10% of the other entries should be test checked by Audit Officer (Admn.) and in token thereof he has to initial the entry.

5.12.2 The Audit officer (Admn.) is delegated the powers to attest the entries in the Service Register and the leave accounts of all gazetted officers. Asstt. Audit Officer/Section officer (Admn) is authorized to attest entries in the service books of non-gazetted officers except the first page of the Service book.

5.12.3 The service book of each pensionable employee must be verified from the pay bills every year and a certificate regarding such verification recorded in the service book, soon after the close of the financial year. The service books should be verified and attested by the staff concerned once a year and annual certificate to the effect recorded and put up to Director of Audit by 30<sup>th</sup> September every year, by head of office.

(C&AG's letter No. 2873/NI/68-81 dtd. 20.9.82)

## **5.13 Travelling allowance – check of claims**

5.13.1 As audit staff are governed by railway T.A. Rules contained in the Indian Railway Establishment Code, the T.A. Claims are to be submitted by them in Railway T.A. Journal, separately for each month. The same is to be scrutinized by controlling officer, i.e. Audit Officer (Admn) for Non-gazetted officers/Dy. Director of Audit (Admn.) for Gazetted officers for counter signature. The claims after verification of commencement, completion of commencement, completion of journey, no. of days, rate of T.A., advance of T.A., Gross/Net claims have to be entered in the register, to be put up to Audit Officer (Admn.), along with claims of Non-gazetted officers/staff. The amount of claim is to be entered and paid alongwith Salary Bill, T.A. Journal/Claims received in Administration upto 10<sup>th</sup> of the month will be included in pay bill.

5.13.2 Advance for T.A. on tour is normally admissible upto 75% of the anticipated claim, which has to be adjusted in T.A. bills to be submitted immediately on completion of the tour. Advance of T.A. should be noted in T.A. register and attested by Audit Officer (Admn) and necessary entry that the T.A. advance has been adjusted should be made in

the Register. A temporary employee should furnish surely bond from a permanent employee, alongwith his application for advance.

**5.14 Medical Attendance Bills – check of claims**

5.14.1 All bills for charges on account of medical attendance and treatment should be countersigned by controlling officers, who are authorised to countersign T.A. Bills.

5.14.2 A register of Medical claims should be maintained in the Administration section allotting separate pages for various employees and should be submitted to Audit Officer (Admn.) alongwith each claim. The bills should be passed, after careful scrutiny of the period of claims, admissibility of medicines; other charges claimed as per M.A. Rules, and frequency of claim etc.

**5.15 Check of claims for children Educational Allowance, Reimbursement of Tuition fees and Hostel subsidy.**

The claims of children educational allowance, reimbursement of tuition fee and Hostel subsidy are to be duly supported by certificates in the prescribed form. These certificates are required to be verified by the Drawing officer with regard to the recognition of the institution by the State Educational Authorities, the ages of the children and the fact of non- receipt of any scholarship from the Government. The verification has to be done periodically. It is, however, not necessary that the claims for the allowances should be held over pending verification of the correctness of the certificates given by the staff in support of the claims. The claims for Children Educational Allowance, reimbursement of Tuition fee and Hostel subsidy may be admired provisionally, provided the Drawing Officer is satisfied that within a period of not exceeding six months commencing from the month in which the first payment is made the verification of certificates is likely to be completed. if, however, the verification of the correctness of the certificates given by the certificates entirely devolves on the employee claiming the Children Educational Allowance/Reimbursement of tuition fee/ hostel subsidy. Therefore, in the course of verification of the certificates given by the employee, if the facts are found to be incorrect, serious view will be taken of the incorrectness of the certificates and suitable disciplinary action will be taken against the employee at fault.

**5.16 House Rent Allowance – Verification of Claims**

House rent Allowance at the prescribed rates may be paid to all employees (other than those provided with Government accommodation,) without requiring them to produce rent receipts. However, they should furnish a certificate to the effect that they are incurring some expenditure on rent/contributing towards rent. HRA at these rates will also be paid to government employees living in their own houses subject to their furnishing a certificate that they are paying/contributing towards house or property tax or maintenance of the house.

**5.17 Supplementary Bills**

The pay and allowance of any member of the staff (when not drawn through the regular pay bill) will be drawn through supplementary bill.

**5.18 Arrear Bill**

Arrears of pay, allowance or leave salary etc. if more than three months old, will be drawn through a separate pay bill.

**5.19 Las Pay Certificate**

Last Pay Certificate is required to be prepared only when the staffs are transferred out of this office, i.e. to the jurisdiction of another Audit / Accounts office.

## **5.20 Advances**

- 5.20.1 Festival Advance is granted to non-gazetted staff, whose basic pay does not exceed prescribed limit for any one of the festivals approved by Director of Audit during a calendar year, recoverable in ten monthly installments.
- 5.20.2 Cycle Advance is granted to non-gazetted employees as per prescribed pay limit to be recovered in 25 installments. Second advance is not be granted for purchase of cycle, until completion of three years since drawal of previous advance.
- 5.20.3 Fan advance is admissible to Group 'D' staff, who submit electricity bill /certificate in prescribed form. A second advance is not granted within ten years of the first one.

## **5.21 Audit Bulletin**

The material for incorporation in Audit Bulletin collected from Section/divisions is to be furnished to Comptroller & Auditor General on the 10<sup>th</sup> of month, following each quarter. The requirement of no. of copies should be intimated by 15<sup>th</sup> of April each year.

## **5.22 Control over expenditure**

The Director of Audit is responsible for the control over expenditure against the budget grant allotted by the Comptroller & Auditor General of India who in turn is responsible for the control over expenditure on the Railway Audit Department. The expenditure of statutory audit for each Railway is shown in Railway Demand No. 2 "Miscellaneous Expenditure" in the Railway Budget to accommodate lump sum provision. The appropriation accounts of this grant are, therefore, required to be submitted to the Railway department in the form prescribed for other Railway grants. For purpose of exercising proper control over expenditure and also to help preparation of budget and revised estimate of this office and other allied statement, different registers are maintained in this office as explained below:

### **(i) Register of expenditure**

(General Financial Rule – 66)

All pay, Travelling allowance and other bills relating to claims of staff for each month classified under detailed heads of Accounts under 216 Audit Director of Audit, Western Railway, should be posted in this register, under appropriated heads, as per the allocated abstracts accompanying pay bills/T.A. bills/pay orders. The bills should be serially numbered and dated. Brief particulars such as file No. and office to which bill was forwarded, may be recorded so as to facilitate reconciliation. All bills forwarded to offices other than FA & CAO (ENG) Headquarters to arrange payments should be stamped "Transfer Divisional Headquarters", for watching of details for the amounts being with passing of all the bills of the office. An expenditure Register is also kept by FA & CAO (ENG) at Headquarters, to book the charges pertaining to the Major Head 216 audit, Director of Audit, Western Railway, under various detailed heads. All bills passed by FA & CAO at Headquarters and debits received from various divisions/Railways, other departments like civil Accountant Generals etc. are booked in this Register. As soon as the accounts are closed, for each month the register is to be reconciled by ENG section of FA & CAO's office, with general books of Railway Establishment, and a certificate of expenditure is sent by the FA & CAO to the Director of Audit, Central Railway, who is Audit Officer for this office. A copy of this certificate of expenditure, received in this office, is to be reconciled with the figures of booking in expenditure register, as with details of booking in the register maintained in Accounts office. A statement of reconciliation should be forwarded to the FA & CAO with a

Created with



covering letter requesting him to contact the various officers concerned and expedite the adjustments. Extracts of items not booked by other authorities should be sent to those authorities to take immediate action. This would enable this office, as well as FA & CAO's office to get all outstanding as soon as possible.

**(ii) Register of contingent Expenditure:-**

This register is intended to watch the adjustments of debits pertaining to contingent expenditure such as Telephone charges, Electricity charges, Stationery Indents, Purchase of Books/ Periodicals, Liveries, charges for purchase & repair office furniture and equipment and repair and maintenance of type-writes and other miscellaneous contingent expenditure. The expenditure relating to these, should be posted in the register, alongwith bills to be put up to Audit Officer (Admn)/ Branch Officer for signature. A note should be made in the register, as and when indents for stationery are placed. Total expenditure on contingencies, in a month, should be posted in the expenditure register, under detailed head, 216 – Audit, Director of Audit, Western Railway, A (4) – Miscellaneous Offices Expenses. The particulars of expenditure booked in the Register of expenditure, should be reconciled monthly, with particulars of expenditure booked in accounts of a month by FA & CAO (ENG).

**iii) Register of liabilities**

A Register of liabilities in the form given below should be maintained in order to keep systematic watch over the liabilities to be met which may be monthly as in the case of electric and other charges or may be contracted when orders for suppliers are issued to suppliers or to the Controller of Stores or Stationery. The liability in each case should be estimated correctly and entered up in the register and the bill for the service or the supply should be watched.

The register should be reviewed every month and the outstanding items listed and put up to the Branch Officer on 15<sup>th</sup> of each month for scrutiny. If any liabilities have been outstanding for more than three months, necessary action should be taken to check whether the bills may not have been lost in transit etc. The Register should be maintained in the form given below:

**Register of Liabilities of the Office of The Director of Audit, Western Railway:**

Sr. No.	Particulars of indent for suppliers	Approximate cost	When received	No.	Date	Amount	When accepted	Remarks
1	2	3	4	No.	6	7	8	9
	Reference to vouchers debit bills		When accepted					Remarks

**5.23 Control Statements**

(Paras 366 to 369 – MSO (Admn) Vol.I).

5.23.1 For the purpose of exercising proper control over expenditure, under 'Major Head 216 Audit', a monthly review of expenditure in respect of Group 'A' officers and Group 'B'/Non-gazetted Establishment should be prepared separately. The monthly review of expenditure is to reach the office of the Comptroller & Auditor General of India by middle of month succeeding to which they belong.

- 5.23.2 Only the amount of the bills which have been actually passed for payment in a particular month should be shown in column 3 of the monthly review of expenditure.
- 5.23.3 The purpose is to review the expenditure up to date and adopt special measures to limit the expenditure on items which tend to exceed the estimates, or approach the Comptroller & Auditor General of India for a supplementary provision.

#### **5.24 Appropriation Accounts**

(Para 78 of Railway Audit Manual).

- 5.24.1 After the close of the accounts for the year, the appropriation Accounts of the expenditure pertaining to this office booked to Civil Head '216 Audit', will be prepared. A provision is also made under the Railway Demand No. 2
- 5.24.2 The accounts will be compiled in the proforma, prescribed in Para 4 of M.S.O. (Tech) Vol. II. The expenditure of variation should be drawn up carefully and should conform to the explanations given in the various control statements, specially the last control statement.
- 5.24.3 The audit certificate in the prescribed, form will be signed by Director of Audit, and will accompany the Appropriation Accounts. The necessary certificate will be signed after obtaining necessary certificate of Audit from Director of Audit, Central Railway.
- 5.24.4 The Appropriation Accounts in the civil form alongwith audit certificate should be forwarded to Director of Audit, Central Revenues, New Delhi, and a copy of the same endorsed to FA & CAO, Western Railway, Bombay.
- 5.24.5 The Appropriation Accounts in Railway form for Grant No. 2, under which a lump sum provision is made under Railway Estimate, should be prepared in quadruplicate and two copies thereof forwarded to the FA & CAO Western Railway, Bombay and a copy to Books & Budget section of this office.

#### **5.25 Budget and revised Estimate**

- 5.25.1 The instructions contained in Paras 72 to 78 of Railway Audit Manual and Chapter IX of M.S.O. (Admn.) Vol. I may be seen.
- 5.25.2 The budget Estimate and Revised Estimates in respect of Group 'A', 'B', 'C', and 'D' posts and office expenses shall be prepared in the following forms:
- (1) Group 'B' / Non- gazetted Establishment Forms 'A' to 'E'
  - (2) Group 'A' officers Forms 'F' to 'I'
- 5.25.3 While formulating the monetary estimate, the following instructions may be kept in view besides those issued from time to time:
- (i) The provision for men in position should be accurately estimated. A register in the form prescribed by the Comptroller & Auditor General of India, is, required to be maintained, showing details of provision proposed for pay and allowances of establishment categorywise. Budget proposals for extra posts are also to be included in the register. In respect of additional temporary posts, proposed by office, relevant entries are to be made in fresh page. The Register shows names of each member of staff, actual pay as on 1<sup>st</sup> April, DA/CCA/HRA, date of Increment & Rate of Increment. While sending the details in support of Budget proposals, the figures should be independently rechecked by ECPA Audit Staff.
  - (ii) Provision for those posts out of vacant ones, Which can be filled in during remaining part of the year should only be proposed. No provision for additional posts

under Head "Travel Expenses" should be made. Provision for Cash Awards to employees under Hindi Teaching Scheme/Merit awards, may be made under sub-Head 'other charges'.

- (iii) Explanations for variations should invariably be furnished in the estimates.
- (iv) The estimates of funds under Head 'Salaries' in the Budget will be framed on the basis of trends over preceding 3 years taking into account other relevant factors like changes in rates of pay, allowances, number of posts and their filling and economy instructions issued from time to time. With effect from 1987-88, provision for 'Festival Advances' is to be made under salaries. The provision will be on a net basis, i.e., net of recoveries under the Head 'Salaries'.  
(Authority – C & AG's No. 1653-BRS/I – 80 dtd. 11.06.80, 2903 – brs/315-86-I dated 04.08.1986, 3982-BRS/315-86-I dated 27.10.1986 and 1036-ACI/171-86 dated 26.09.1986).

### 5.26 Revised and Budget Estimate of Pensionary Charges and Appropriate Accounts of Pensionary charges

The pensionary charges of Audit Staff are booked directly under sub minor head "Pensionary charges" of railway Audit Staff, under Major Head 'Pensionary charges : 346' as below:

Pension 346 (ii)	}	Pension and other
DCRG 346 (I) (iv)		
Commutation 346 (I) (i)		Retirement benefits

The Revised and Budget Estimates for Pensionary charges of this office are, therefore, to be sent to FA & CAO, Western Railway, Bombay. The revised Estimate are prepared on the basis of pension sanctioned during the year as well as in previous years. The Budget Estimate are prepared by taking into consideration the pensionary charges that are likely to be sanctioned in respect of employees who are to retire in Budget year.

### 5.27 Estimate for Deposits and Loans

(Para 76 of Railway Audit Manual).

The Director of Audit should submit the estimate for loans and advances, pertaining to Audit Staff to this Railway, in prescribed form to Comptroller & Auditor General of India, as per instructions issued from time to time. Information in this respect is called for from Unit/Branch Offices, for Budget Estimate and the information on receipt of the same from unit/branch offices is entered in the Budget Register maintained for the purpose. A consolidated return in prescribed form is then forwarded to Comptroller & Auditor General of India. This is in respect of advances, Festival advances. Necessary disbursement of the advances by issue of pay orders is arranged, on receipt of sanction from Comptroller & Auditor General of India.

### 5.28 PENSION

- 5.28.1 The Head of office is responsible for preparing the pension papers. He will initiate the pension case 2 years before the date of retirement of the Government Servant, deficiencies, imperfections and omissions in the service book should be removed and service book completed in good time, at any rate not later than 8 months in advance of

the date of retirement of Government servant. The actual work of preparation of pension papers should be taken up 8 months before date of retirement.

5.28.2 It shall be the responsibility of the officer maintaining the service Register to make annual verification and also to complete and certify the Service book in respect of previous service on 25<sup>th</sup> year of Service or 5 years before the retirement and communicate to Government Servants, the period of qualifying service so determined in consultation with Director of Audit, Central Railway.  
(MOF OM. F. 11 (3) – EV (A)/76 dated 28.2.1976).

5.28.3 The progress of pension cases should be watched by means of monthly, quarterly and half yearly returns, as detailed below:

(1) Statement to be submitted to Director of Audit by 5<sup>th</sup> of each month, indicating progress of cases of all Government servants due to retirement within succeeding 8 months.

(2) Statement covering cases of those who become due for retirement in the preceding month to be submitted to Director of Audit, by 3<sup>rd</sup> of month.

(3) Quarterly statement to be submitted to Director of Audit by 10<sup>th</sup> April/July/October/January for provisional pension and/or provisional DCRG cases to be made final after expiry of period of 6 months.

(4) Quarterly statement indicating details of presumptions made in cases of retired Government servants, due to incomplete service books to be submitted by 15<sup>th</sup> April/July/October/January.

(5) Six monthly statement, showing cases of Government servants, not finalized within 6 months to be submitted to Director of Audit on 15<sup>th</sup> January/July.

5.28.4. The pension papers are to be prepared and particulars obtained from Government servants 8 months before retirement. The papers with necessary documents are to be submitted to Director of Audit, Central Railway for verification and certification.

5.28.5. In respect of Group 'A' officers, the pension papers should be processed and sent to Pay and Accounts Officer concerned for verification and arranging payment.

5.28.6. Family pension is also to be verified alongwith superannuation pension and DCRG by the Director of Audit, Central Railway and communicated to the FA & CAO (Pension), Western Railway.

5.28.7. The nominations for Family Pension & DCRG as executed by each employees is to be countersigned by Dy. Director of Audit (Admn), after scrutiny, with necessary remarks in the service book and is to be filed in the file kept by Audit Officer (Admn).

## 5.29 **Compulsory Retirement**

5.29.1. The provision of FR 56, regarding age of superannuation are applicable to staff of this office.

5.29.2. For the purpose of application of FR (56) (J), according to which appropriate authority has absolute right to retire any government servant by giving him notice in writing of not less than 3 months, if it is in public interest, the cases of employees attaining the age of 50 years in the case of Group 'B' staff and 55 years in the case of Group 'C' staff or in respect of those employees who will be completing 30 years of service or 30 years of service qualifying for pension, are to be reviewed by a DPC as per following schedule, and decision taken by the competent authority.

Quarter in which review is to be made	Quarter to which the cases to be reviewed pertain
1. January to March	July to September of the same year
3. April to June	October to December of the same year
4. July to September	January to March of the next year
October to December	April to June of the next year

5.29.3. A report of the above review is required to be sent annually to HQrs. Office by 14<sup>th</sup> August each year.

(Authority : 1) MOHA Deptt. Of Personnel & Administrative Reforms OM No. 25013/14/77 – Estt. (A) dated 05.01.1978 circulated under CAG's letter No. 1956 – NGE I/61-75 A dated 27.09.1978.

2) CAG's letter No. 2639 – N. 3/76 – 86/ II dated 20.07.87)

### 5.30 Voluntary Retirement

(Rule 48 A – CCS Pension Rules).

5.30.1. A government servant, after completion of 20 years of qualifying service, can retire from service by giving notice of not less than 3 months, which shall require acceptance by competent authority. The notice of retirement can be withdrawn before the date of retirement, with the specific approval of the appointing authority. The pension and the DCRG of government servant shall be based on emoluments as defined under Rule 33 and 34 and the increase not exceeding five years in his qualifying service rendered by Government servant does not in any case exceed 33 years and does not take him beyond the date of superannuation. The pension papers should be processed as per pension papers on superannuation pension, after the date of voluntarily retirement of the person concerned.

5.30.2. A statement of persons, who have voluntarily retired from service, is to be sent to Comptroller and Auditor General of India's office, quarterly in the prescribed proforma. (CAG's letter No. 845-NGE I/85 – 79 II dtd. 28.03.79.)

### 5.31 Forwarding of applications for employment outside the IA & AD.

5.31.1 Applications for pools under Central or State Government and statutory corporations should be sent to Administration section for transmission to prospective employer. No application should be sent directly. Applications other than those in response to advisements in Newspapers or circulars from Comptroller & Auditor General of India's office will not be forwarded.

5.31.2 Applications from purely temporary employees, may be forwarded unless there are compelling grounds of public interest for with holding them. In case of permanent employees, only four opportunities in a year may be given to apply outside IA & AD.

5.31.3 A written undertaking accepting the condition stipulated in Government of India, Ministry of H.A. OM No. 70/62/62-Estts (A) dated 22.1.1966, should be obtained from the employees for posts in public Sector Undertakings, Autonomous bodies. Written undertaking to the effect that in the event of selection to the posts applied for, they will resign from Government service should be obtained from temporary employees.

5.31.4 Deputation of all Government servants to all posts in Central Public Enterprises should be on immediate absorption basis. However, deputation may be permitted for a

maximum period of three years in the case of Chief Executives and regional/zonal chief of Central Public Enterprises who require continuous liaison and coordination with State Governments and where expertise acquired in the state government is needed for organizational efficiency.

(Authority: Ministry of Finance, Bureau of Public Enterprises OM No. 5(25)/83-BPE (PESB) dtd. 6.3.85 circulated under CAG's letter No. 2127-GE.I/128-83 dtd. 29.3.85).

5.31.5 The applications to UPSC/Regional Public Service commissions may be forwarded without counting number of chances. The commission will be informed of the objection taken by appointing authority if any, within 30 days of the last date of receipt of the applications.

## 5.32 Casual leave, Restricted Holidays and Special Casual Leave

5.32.1 Casual leave is admissible to a maximum of 12 days in a calendar year and is to be treated as duty for all purposes. Not more than 8 days Casual Leave may be granted at a time except under special circumstances with prior approval of the Dy. Director of Audit. The Casual Leave should not be availed of without prior approval, except under unavoidable circumstances such as sudden illness, and can be combined with holidays and Restricted holidays but cannot be combined with regular leave i.e. EL/HPL/EOL etc. The total period of casual leave exceeding 10 days at a time, requires prior sanction of the Dy. Director of Audit. A Casual Leave Register, as prescribed, is to be maintained by each section.

5.32.2 Every employee is permitted to avail himself to two Restricted Holidays out of the list of Restricted Holidays for the year. The Restricted Holiday should be got sanctioned by the sanctioning authority, in advance, before availing it. The authority competent to sanction leave can grant permission to avail of Restricted Holiday. Restricted Holiday can be combined with other holidays, Casual Leave and regular leave, prefixed or suffixed.

### 5.32.3 Special Casual Leave

The power of granting Special Casual Leave will be exercised by Director of audit.

(i) Special Casual Leave may be allowed only under the following circumstances and limits.

a) for participation in sports events of National/International importance, when selected to represent as individual/or team, on behalf of State/Zone/District, held in India or abroad, not exceeding thirty days in a calendar year

b) Not exceeding 10 days in a calendar year, when participating in each tournament conducted by duly recognized bodies.

(ii) Special Casual Leave to office bearers of the recognized service associations in IA & AD may be allowed upto a maximum limit of 20 days/outstation delegates 10 days/local delegates 5 days in a calendar year, for participating in the activities of association. The grant of such Special Casual Leave is however, subject to exigencies of the public service.

Authority – C & AG's letter No. (1) 552 - NGEI /20-60/ 1 dated 17.03.1960 (2) 239/N-4/54-87 dated 29.04.1988)

(iii) The Government servants who appear in Hindi Examinations and Hindi Typewriting/Stenography Examinations may be granted Special Casual Leave on two occasions for same Examination for days on which they have to take these examinations.

(iv) Special Casual Leave Government employees under Family welfare programme can be granted in following cases:

**Vasectomy :** Special Casual Leave not exceeding six days is admissible to Central Government servants, who undergo sterilization operation. If an employee undergoes Vasectomy for second time, Special Casual Leave not exceeding 6 days is again admissible on production of medical certificate from prescribed medical authority, to the effect that second operation was actually performed due to failure of first operation.

( M. O.H. & Family welfare (Department of Family Welfare)'s No. A6000151/1/78 – Fly dated 29.09.1978).

**Tubectomy :-** (a) Special Casual leave not exceeding 14 working days is admissible to female Central Government Servants, who undergo non puerperal tubectomy operation. If an employee under goes tubectomy operation for second time, special casual leave for 14 working days is admissible on production of medical authority to the effect that first operation was a failure and second operation was actually performed.

b) Special casual leave up to 7 days is also admissible to a male Government servant whose wife undergoes non – puerperal tubectomy operation subject to production of a medical certificate from the doctor who performed the operation.

c) I.U.D.: One day's special casual leave is admissible to a regular non-Industrial female Government servant, who undergoes I.U.D. insertion.

d) Recanalisation : Special casual leave up to a period of 21 days or actual period of hospitalization whichever is less, is admissible to Central Government Servants who undergo recanalisation operation and are married or have less than two children, or undergo sterilization operation for substantial reasons.

V) Special casual leave due to dislocation of traffic, natural calamities, bandh etc.

If the competent authority is satisfied that the absence of individual concerned was entirely due to reasons beyond his control, e.g. due to failure of transport facilities, special casual leave may be granted to such persons who come from a distance of more than 3 miles, to their places of duty. Director of Audit has been delegated powers in such cases, which are to be reported to Comptroller & Auditor General of India, half yearly on 10<sup>th</sup> January/July.

( C&AG's No. 1747/ NGEI/ 56-78 dated 20.6.79)

(VI) Grant of special Casual Leave for participating in dancing and singing competitions organized at Regional, National & International level by Government of India/Govt. Sponsored bodies.

Special casual leave for participating in dancing and singing competitions organized at regional, national, international level may be granted nor exceeding 15 days in calendar year.

(M. of Personnel, PG & P's OM No. 28016/1/87 – Estt. (A) dated 09.09.1987).

### **5.33 Compensatory Leave**

(Para 83-Railway Audit Manual)

Whenever staff are required to work on Saturdays/Sundays or other Public Holidays at Headquarters or at outstations during Inspections, etc. such staff may be granted compensatory leave by authority competent to sanction casual leave. Such leave should be availed off within a month of its becoming due.

(M.O.F.O.M. No. F9 (17) EII (B) /65 dated 27.01.1965).

### **5.34 Permission to continue studies for acquiring higher qualification**

Permission to continue studies, outside office hours is granted to staff by the Director of Audit in deserving cases subject to the conditions:

- (i) That it may be withdrawn at any time without assigning any reason.
- (ii) It does not interfere with the efficient discharge of their official duties.
- (iii) Such permission does not in itself exempt the employees from transfer to another station during the course of the academic year.

### **5.35 Court cases filed before courts/ Central Administrative Tribunals**

5.35.1 Court cases filed by individuals/staff Associations etc. against Central Government/State Government etc. where Comptroller and Auditor General of India/ Accountant General/Director of Audit has been impleaded as one of the defendants/ respondents have to be pursued actively and intelligently and legal counsels must be briefed by the Accountant General/ Director of Audit himself or by an officer not below the rank of Dy. Accountant General. A senior Officer who is well acquainted with the case may be present before the Court/Tribunal to help the Government Advocate/Counsel at the time of hearing of the case. The name of the officer, who had briefed the Government Advocate/tribunal at the time of hearing of the case is to be indicated in the remarks column, in the quarterly statements of (1) Court cases filed by serving/ retired employees of Indian Audit and Accounts Department, and (2) Court cases filed by those not belonging to department.

5.35.2 The quarterly statements referred in sub para 5.35.1 above showing the position of court cases pending on 31<sup>st</sup> March/ 30<sup>th</sup> June /30<sup>th</sup> September/31<sup>st</sup> December have to be sent to HQrs Office by the 7<sup>th</sup> of the month following the quarter

Authority:- (1) C&AG's No. 730-LC/57 – 86 dated 28.11.1986.

(2) 405 – LC / 71 – 86 dated 18.07.1986.

(3) 765 – LC /119 – 87 dated 27.08.1987.

5.35.3 Under the provisions of the Central Administrative Tribunals Act, the Director of Audit is empowered to appoint one or more persons from the approved list of Govt. counsels to act as Presenting Officer and the Advocates so appointed and duly authorized in this behalf may present its case with respect to any application before the Bench of the Tribunal.

Draft written statements/ counter affidavits/appeals in respect of the application filed are to be got vetted by the Branch Secretariat of the Ministry of Law and Justice before filing the same in the Central Administrative Tribunal. In respect of matters relating to an individual employees, parawise comments are to be got vetted by the Branch Secretariat of the Ministry of Law & Justice. However, where the matter involved affects a number of employees, or where it has wide implications or clarification on some points involved is sought for, the same are to be referred to Hqrs. Office before vetting of draft written statements/counter affidavits/ appeals is got done from the Branch Secretariat of the Ministry of Law & Justice.

(Authority: GOI, Deptt. of Personnel & Training's OM No. A 11019/38/85-AT dtd. 09.12.85 circulated under CAG's letter No. 44-LC/49-85 dtd 21.02.86, 2. CAG's letter No. 754-LC/127-86 dtd. 3.12.1986.).

5.35.4 The court fees as per the rates prescribed by Ministry of Law as amended from time to time, are to be adopted while passing bills preferred by Government Counsel/ Advocate.

**5.36 Deputation**

5.36.1 Deputations, including those on foreign service terms, of officers and staff are governed by general conditions laid down in MOFOM No. F1 (11) E 111 (B) /75 dated 7.11.1975, as amended from time to time.

5.36.2 The rates of deputation (duty) allowance are as follows:

- i) 5% of basic pay subject to a ceiling of Rs. 250/- for transfer within the station and ii) 10% of basic pay subject to a ceiling of Rs. 500/- in the other cases.

5.36.3 The restrictions mentioned in para 4.4 of M.O.F.O.M. dated 07.11.1975 are as under:

i)

For employees in receipt of basic pay above Rs. 2200/-	12% of basic pay or Rs. 300/- whichever is more.
For employees in receipt of basic pay above Rs. 1000/- upto Rs. 2200/-	15% of basic pay or Rs. 200/- whichever is more.
For employees in receipt of basic pay of and below Rs. 1000/-	20% of basic pay

(Department of Personnel and Training Office Memorandum No. 6/30/86-Esst (Pay II) dated 08.12.1986).

5.36.4 While the initial selection for deputations/ foreign service of Audit Officers, Asstt. Audit Officers Section Officers, as other staff will be done by the Comptroller & Auditor General of India, the formal sanction to transfer on Foreign Service, as well as extension of tenure on foreign service, within limit of 5 years, to Central/State Government will be issued by the Director of Audit.

5.36.5 In respect of members of staff deputed on foreign service terms contributions towards pension and Leave Salary are to be received from foreign employer and are required to be watched; through register maintained for the purpose.



5.36.6 Demands for deputation, if received directly are not be circulated. Such deputation offers are to be sent to the Headquarters office for action as deemed necessary.  
(Director of staff's D.O. No. 86-GE II/1-89 dated 5.1.1989).

### **5.37 Training in Regional Training Institute**

Various courses for Auditors/Senior Auditors, Section Officers/ Asstt. Audit Officers/Audit Officers are arranged by Regional Training Institute at Bombay and the candidates are nominated as per the programmes received from them from time to time. Special orientation courses for Audit Officers/ Asstt. Audit Officers are arranged at Regional Training Institute at Madras/Bombay also. Orientation Courses for Section Officers and Initial Training courses for Auditors/Senior Auditors are also arranged at the Zonal Training School Udaipur and candidates are sponsored as per annual programme received.

### **5.38 Transfer from one office to another**

Consequent on restructuring of cadre, unilateral or mutual transfers from Accounts stream to Audit stream, has ceased. It has, however, been decided that Accountant General /Director of Audit may permit unilateral transfers of Accountants /Auditors who had qualified in Departmental Examination for Auditors (Departmental confirmatory Examination) in the pre-restructuring set up and were working as Auditors as on 31.12.1983 to any Audit office, irrespective of the fact, whether they are on the waiting list or not. Their names, if any, will be deleted from waiting lists and they will have no claim for reinclusion in the waiting lists. Specific undertaking to this effect may be obtained from them. Besides this, the transfers will be governed by existing terms and conditions for unilateral transfer, against direct recruitment vacancies in the vacancies of Auditors. Such transfer will not be allowed to an Audit Office which has a waiting list in the Accountants Cadre in corresponding A & E Office.

Authority : C &AG's No. 4444-N3/44/84/Zone 4 dated 12.12.1988).

### **5.39 Safe custody of Records**

Records of service including salary Bills, Personal Cases for each member of the office and all office documents of value should always be kept under lock and key.

### **5.40 Regulation of Pay and increments of a government servant whose promotion/ appointment to a post is decided to be erroneous**

The orders of the Ministry of Finance in the matter of regulation of pay and increments of a Government servant whose promotion or appointment in a substantive or officiating capacity to a post is later found to be erroneous on the basis of facts, are contained in the M.O.F.O.M. No. F1 (3) Estt III/59 dated 14.3.1963.

### **5.41 Officiating promotions in short term vacancies**

Short terms vacancies may be filled in the normal manner in cases where the duration of the vacancy exceeds 30 days. This limit will apply irrespective of whether it is a single vacancy or part of a chain of vacancies.

Officiating promotions in vacancies of 30 days duration or less may be made only in very exceptional circumstances with the prior personal approval of the Head of Department.

(Ministry of Finance O.M. No. F10(22) – E (Co-ord)/74 dated 18.6.1975).

## 5.42 Permanent Advance (Imprest):

5.42.1 An imprest of Rs. 1425/- has been sanctioned for this office for meeting petty contingent payments. This is distributed as follows:

1	Headquarters Office	Rs. 600.00
2.	Divl. Audit Officer, Bombay Central	Rs. 75.00
3.	Divl. Audit Officer, Vadodara/including RE, Vadodara	Rs. 75.00
4.	Divl. Audit Officer, jaipur	75.00
5.	Divl. Audit Officer, Kota (for S&C – Kota, W&S – Kota and RE – Kota).	75.00
6.	Divl. Audit Officer, Ratlam	75.00
7.	Divl. Audit Officer, Bhavnagar (W&S for Bhavnagar)	75.00
8.	Divl. Audit Officer, Rajkot [VO (C) ]	75.00
9.	Dy. Director of Audit, Ajmer for his office, TA, Ajmer and W&S Ajmer	100.00
10.	Audit Officer S&C, Ahmedabad for his office and VOP (c) Ahmedabad	50.00
11.	Audit Officer (W&S), Sabarmati	50.00
12.	Audit Officer (W&S), Dahod & Kota	50.00
13.	Audit Officer (W), Ajmer	50.00
	<b>Total</b>	<b>1425.00</b>

(P.O.O. No. 517 dated 10.1.1986, P.O.O. No. 523 dated 17.3.1986 & POO 539 dated 23.8.89)

5.42.2 The Director of Audit has authorised the Auo (Admn) to incur expenditure on office contingencies, to the extent of Rs. 100/- on each occasion.

5.42.3 Branch Officers who have been provided Imprest have been authorised to incur expenditure from their imprest to the extent specified below:

Nature of Expenditure

a)	Petty and Misc. Office Expenses	Rs. 50.00/-
b)	Washing charges for towels	Rs. 10.00/-
c)	Maintenance & Service charges/Typewrite	Rs. 10.00/-
d)	Recaning of chairs	Rs. 20.00/-
e)	Coolie charges	Rs. 10.00/-
f)	Conveyance charges for Group 'D' Staff	Rs. 5.00/-

(P.O.O. No. 527 dated 6.5.1986 & 539 dtd. 23.8.89)

5.42.4 No contingent expenditure exceeding the above limits will be incurred without the prior sanction of the Dy. Director of Audit, or the Director of Audit.

5.42.5 A separate register is to be maintained to record the datewise expenditure incurred with details thereof. All vouchers should be promptly receipted and should have specific orders of Branch Officer for payment through cash Imprest. Where no printed receipts are available for the payments made, the vouchers should be countersigned by the Branch officers. The imprest register should be closed on the 1<sup>st</sup> every month and the cash balances on hand should be verified and necessary certificate should be recorded in the Register by the Branch Officer. As soon as the accounts for the month are closed, a recoupment memo, if necessary, shall be prepared in triplicate in the 1<sup>st</sup> week of every

month and shall be sent to concerned Accounts Office, over the signature of the Branch Officer in charge for recoupment.

#### **5.43 Expenditure on light refreshments at formal inter departmental and other meeting and conference.**

The Heads of offices may incur expenditure on light refreshments including sancks, viz., biscuits, cashew nuts etc. at formal interdepartmental meetings and other meetings of staff committees and with representatives of recognized associations, convened by Heads of Departments subject to a maximum of Rs.2/- per head for any one meeting and Rs.500/- per year in each office.

(C&AG's 2664-NGE I/147-71 dt. 5.10/2971 and 2438 – Tech-Admn II/57-67 dtd. 9.10.1968).

#### **5.44 Scale of Furniture in the Audit Offices and other related matters**

5.44.1 The scale of furniture laid down by the Comptroller & Auditor General of India for the use of the officers and staff is given below:

5.44.2 Furniture required for general use in the office such as almirah, racks etc. may be purchased locally, subject to availability of funds. Powers to incur expenditure on the purchase and repairs of the furniture subject to budget provisions, so far as scale items are concerned have been delegated to the Director of Audit. The Director of Audit can incur expenditure on the purchase and repairs of non-scale items of furniture for officers under his control upto a limit of Rs. 10,000/-per year. For any expenditure beyond this limit, prior approvals of the Comptroller & Auditor General of India should be obtained. The purchase of such items which are considered essential and unavoidable may be sanctioned and purchase of costly articles like steel cupboards, steel racks etc. should be restricted to minimum. The expenditure required to be incurred should be subject to the availability of funds.

#### **5.44.3 Supply of furniture at the residence of officers**

The Director of Audit is competent to sanction issue of furniture free of rent at the residence of officers including himself for doing office work at home under clause (a) of Para 1 of M.O.F.O.M. No. F1(7) – EGI – 54 dated 15.06.1964. (DRA's No. E 844/55 dt. 10.2.1955).

5.44.4 The procedure to be observed in the matter of issue of furniture at the residence of an officer for doing office work is as follows:

- (1) The office will take a receipts from the allottee for the furniture allotted to him with an undertaking to the effect that he will be personally responsible for its safe custody and return in good condition (fair wear and tear exempted)
- (2) No non-essential item of furniture such as sofa sets, clocks, electric lamps, Carpets/Durries etc. should be supplied.
- (3) Cases in which the competent authority issues an order for the supply of furniture in his own favour, a copy of such orders should be sent to Audit Officer. In other cases, the order should not be sent to the Audit Officer, but should be preserved in the respective offices and shown to audit at the time of local inspections, if necessary.

- (4) All such furniture will be borne on the inventory of the office which should prominently be shown in Red Ink, as the items of furniture issued to officers for their residences.
- (5) A stock verification should be carried out annually in the month of January to ensure that the article of furniture issued are actually in existence and are correct according to the number borne on the inventory of the office.
- (6) The competent authority should review his orders at least once in two years to see that the number of article of furniture issued are essential in the interest of office work and no curtailment is possible.
- (7) Issue of an Almirah is not permissible.  
(Authority : C & AG's No. 1773NGE III/100-60 dated 06.07.1960).

#### **5.45 Typewriters**

a) Purchase: Typewriters should be obtained through the DGS & D. The sanction for the purchase should be forwarded alongwith the indent for supply of machine. The payment of the bills is to be made direct to the supplying firm or agents.

b) Dy. Director of Audit in his/her capacity of being the Head of the office is competent to sanction expenditure on the up-keep, service and maintenance of all office machines to the full extent in accordance with the rate contract concluded by the DGS&D. The repairs may be done without limit for spare parts, as is considered essential and economical.

(C&AG's No. 270-NGE I/4/134-68 dtd. 30.04.1969)

The administration Section will maintain a register containing full particulars of all machines including those in the Branch Offices. The register should contain particulars of all machines together with charges incurred from time to time on account of repairs and spare parts. For condemnation of typewriters, the Director of Audit's sanction is to be obtained subject to following conditions:

- (1) The total expenditure incurred on repairs and replacement of parts throughout the life of machine should have exceeded two third of the cost of a new machine of same make, size and type.
- (2) The machine has outlived the prescribed life of ten years.
- 3) Sale proceeds of condemned typewriters will be credited to the appropriate Head of Accounts of the office from whose Budget allotment the machine was purchased.

#### **5.46 Tools and Plant Register**

(Para 104 of Railway Audit Manual)

5.46.1 The inventory of tools and plants duly checked by actual verification should be sent by each section to Administration Section by end of December every year, through the respective Branch officer after recording necessary certificate of last check.

5.46.2 Sanction the competent authority should be taken for condemnation of articles of furniture as and when such occasion arises.

#### **5.47 Newspapers and periodicals**

a) Newspapers and periodicals should be received by Library clerk (Welfare Assistant) who after noting down their receipt in the register maintained for the purpose, shall stamp them and hand over to the Senior PA to Director of Audit. After the periodicals/New papers have been seen by the Director of Audit/Dy. Director of Audit, they will be circulated to all Branch Officers at Headquarters and then sent to ECPA for scrutiny and cutting out important and interesting matters for an examination. Thereafter the papers will be sent to the Administration Section for disposal.

b) Newspapers clippings appearing in the local newspapers (English and vernacular), relating to coverage of Audit Reports or which may be of importance from an Audit point of view, should be sent in the prescribed format as and when they appear by ECPA Section to the Comptroller & Auditor General of India.  
(C&AG's D. O. No. F 66/O&M/87 dtd. 7/8.7.1987).

#### **5.48 Telephones**

5.48.1 Calls on the P&T telephones should be kept to the minimum and the Railway Telephones should be used wherever available. Private calls should not be made on the P&T telephones except when urgently required. Audit Officers, Asstt. Audit Officers (Admn), Senior PA to Director of Audit and P.A. to Dy. Director of Audit, will be responsible to see that no unauthorized use of the P&T telephones is made.

5.48.2 The administration section will send once a year i.e. as on 1<sup>st</sup> January a report to Comptroller & Auditor General of India, regarding distribution of Gazetted posts and telephones list of Group 'A' officers in the prescribed proforma.  
(C&AG's letter No. 4633 – GEI/79 – 86 dated 09.09.1986).

5.48.3 Similarly every half year on 15<sup>th</sup> January and 15<sup>th</sup> July, information regarding telephone numbers of officers upto the level of Section Officers in the prescribed proforma should also be furnished to the Comptroller & Auditor General of India.  
(C&AG's No. 661 – RAI/17-50/83 dtd. 27.12.83).

#### **5.49 Write off of Priced/Unpriced Articles**

(Section A 9 (b) of M. S. O. (Admn). Vol. II).

The Director of Audit has got full powers to sanction write off of any unpriced article of office furniture and of any priced article of such furniture upto the value of Rs. 500/- in each case. He may also sanction the write off of petty losses upto the value of Rs. 50/- in case of stationery stores and Rs. 200/- in case of miscellaneous stores.

(Authority: C&AG's letter No. 1936 – NGE I/122- 67 dated 5.9.1967).

#### **5.50 Supply of Stationery and forms**

5.50.1 The instructions contained in para 102 of Railway Audit Manual should be carefully observed. The stationery and Railway forms should be obtained from the Controller Stores, Western Railway, and Civil forms from the Dy. Controller of Stationery, Calcutta. The Section Officer Administration Section will presently check the

indents minutely with due regard to the actual requirements and the stock in hand and should check the articles indented on their receipt with the help of stationery clerk.

5.50.2 Annual indents will be prepared by each Branch in quadruplicate and one copy sent to Headquarters office. According to fixed scale, Indent will be sent to the Stores Depot concerned directly, in duplicate. These indents should be prepared on the prescribed forms, with reference to stock in hand.

5.50.3 A stock register should be maintained to keep numerical account of all items of Stationery and separate page should be provided for each individual item. The issues in all cases should be against formal written requisitions and the total quantity issued during the month should be posted in the register from these requisitions. Balance for each item should be struck on the last day of the month and should be physically verified with quantity in hand, once in a year in January.

### **5.51 Local Printing of forms etc.**

5.51.1 In order to arrange for emergent and unforeseen printing, Director of Audit and Dy. Director of Audit have been empowered to incur expenditure to the limits of Rs. 1,000/- and Rs.500/- respectively per year. Mostly, the work of printing may be got done through the Railway Printing Press at Mahalakshmi.

### **5.52 Stamp Account**

5.52.1 This account will be maintained to show the receipt and expenditure of service stamps. The Service Postage stamps will be obtained as and when required by placing Indent on local Superintendent of Stamps, Bombay. A cheque will be obtained from the FA & CAO, Western Railway, in favour of superintendent of Stamps, for the value of Indent and this will be sent along with the Indent. On receipt of the stamps, the value thereof will be entered forth within the stamps account and entry initialed by Section Officer (Admn) 5.52.2. The account will have full particulars of letters dispatched by post. The stamp account should be checked daily and the balance of stamps at the end of the month verified and the fact of such verification recorded therein by Section Officer (Admn), on the 1<sup>st</sup> working day of every month. The stamp account register should be submitted to Audit Officer (Admn) on the first of each month after closing the account of previous month.

5.52.2 In case of letters sent by registered post or telegrams, the postal receipt should be pasted in the register in support of the entries.

### **5.53 Office accommodation and Electricity charges for Railway Audit Departmental**

The Audit Department is not to pay rent for the office accommodation or interest and maintenance charges on electrical installation in audit offices. The cost of electric energy is to be paid at the pooled rate at which the Railway pays these charges.

## 5.54 Uniforms to Group 'D' staff

(Paras 60,100 and 101 of Railway Audit Manual).

- 5.54.1 Supply of liveries is to be made according to the scale laid down by the Western Railway Administration for their own staff. Indents for supply of uniforms should be placed on the District Controller of Stores, Western Railway, annually as per the scale prescribed in the Dress regulations and a register of uniforms should be maintained in the Administration Section.
- 5.54.2 Group 'D' staff, on retirement may be allowed to retain their uniforms provided the uniform has outlived more than half the prescribed life.
- 5.54.3 The indent will be placed in January for summer uniforms and July for winter uniforms. Separate pages in the register maintained for the purpose, should be allotted to each member of Group 'D' and the entry of all articles given to him and for which he is responsible, should be made in the register, and his acknowledgement for receipt of articles obtained.

## 5.55 Group 'D' Staff – Duties and Supervision

- 5.55.1 The Group 'D' Staff at Bombay Office (Headquarter) will work generally under the supervision of Administration Section.
- 5.55.2 At Headquarters office, one post of Farash is operated. He is required to open and air office rooms on working days and clean office generally. In Branch Offices, the opening, cleaning and closing of office rooms should be done by Group 'D' staff nominated for the purpose. Where this work is done by the staff of Railway Administration, it should be ensured that a Group 'D' staff is present in the office.
- 5.55.3 The Farash in the Headquarters Office and person so nominated in Branch Offices should see that the various article of furniture, stationery etc. are intact and take charge of any personal property inadvertently left behind. He should also see that bolts of doors and windows are securely fixed and the rooms are locked up at the close of the day. The keys of the office will remain in the custody of the Janitor of the office premises to whom these should be handed over at the end of the day.
- The Group 'D' attached to sections should not have office, without permission of Section officers.

### Annexure For Director of Audit

	No.
Cotton Durry	: 1
Woollen Carpet	: 1
Officers' Table	: 1
Side Table	: 1
Armed Chairs	: 6
Armless Chair	: 1
Easy chair	: 1
Door mat	: 1
Side Rack	: 1
Hat Stand	: 1
Book case	: 1
(Revolving or Glazed)	:
Foot Rest	: 1

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**For Dy. Director of Audit**

	No.
Woollen Carpet (12' X9')	1
Officers' Table	1
Side Table	1
Armed Chairs	3
Armless Chair	1
Door mat	1
Cotton Durry	1
Side Rack	1
Hat Stand	1
Book case	1
(Revolving or Glazed)	1
Foot Rest	1

**For Audit Officers**

	No.
Officers' Table	1
Side Table	1
Side Rack	1
Armed Chairs	2
Armless Chair	1
Book case	1
Cotton Durry	1
(Revolving or Glazed)	1
Foot Rest	1

**For Asstt. Audit Officers/Section Officer**

Table	1
Side Rack	2
Armed Chairs	2
Armless Chair	1

**For Senior Auditors/Auditors/Stenos/Clerk/Typists/Record-keepers/Dartaries**

Clerk's Table	1
Clerk's Chair	1
Side Rack	1

(for senior Auditors/Auditors and Stenos only).

**For Typist**

Typist Table	1
Clerk's Chair	1

**For Group 'D'**

One stool each

(Authority: C&AG's Letter No. 80 – NGE 1/26 dated 15.01.1965.)

**Appendix – I  
(c.f. Para 4.19)  
Sectional Register**

Fly Leaf : Record of Inspection by the Branch Office (Monthly)

Month	Date of Submission	Initials of Ar.	Initials of S.O.	Initials of Branch Officer
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**INDEX**

PAGE NO.

PART – I – Sanctioned strength of the Section  
PART – II – Nominal Roll and so on.

**PART – I  
Sanctioned strength of the Section**

Date	Section Officers	Sr. Auditors/ Auditors	Clerk Typist	Stenographers	Group D	Authority
From	To					

**PART – II**

**Nominal Roll (Separate pages should be set apart for each post) Ar., Sr. Ar., S. O. and so on.**

Sr. No.	Name	Qualifications	Status		Attached Section to		Residential address	Specimen Signature	Specimen initials	Remarks
			Permanent	Officials	From	To				

**PART III**

**Prescribed duties of the Section as a whole**

Sl. No.	Item No. in the Memorandum of instructions regarding the extent of audit (Railway Audit)	Particulars of items	Remarks

**PART IV**

**Duties of the individual members of the Section (Separate page should be allotted to each member by designation)**

Sl. No.	Item No. in the Memorandum of instructions regarding the extent of audit (Railway Audit)	Particulars of items	Remarks

**PART V**

**List of books in the Sectional Library**

Sr. No.	No. of book	Name	Author, if any	Date of receipt	Initials of S.O. when recording receipt	Name of auditor responsible for maintenance of the books	Remarks

**PART VI**

Sl. No.	Brief summary of the orders	Authority and file number	Initials of S.O.	Initials of staff noting them	Remarks

**PART VII**

Sl. No.	Name of Register	Authority	Remarks

**PART VIII**

Sl. No.	Name of the member of the Section	Designation	Casual Leave taken on (Dates)	Restricted Holidays taken	Remarks
			123456789101112	1 2	Dated Initials of Branch Officer in each entry

**Appendix – II**  
**Calendar of Returns**  
**(Para 93 of R.A.M. and c.f. Para 4.20)**

Fly leaf	Item No. of return	Name of return	Period of return	Period of delay	Reasons for delay	Actual or probable date of submission	Initials of S.O.	Initials of B.O.	Remarks
Periodicity	Sr. No.	Name of Return	To whom due	When due	Authority	Actual date of submission April May June July etc. upto March			

1. Weekly
2. Fortnightly
3. Monthly
4. Quarterly
5. Half Yearly
6. Annual
7. Occasional

Sr. Nos. of items checked during the test check									
Month & date	Bi weekly	Fortnightly	Monthly	Quarterly	Half Yearly	Yearly	Occasional	Branch Officer	

Instructions for the maintenance of the Register: All returns in one group i.e. Weekly, Fortnightly, etc. should be entered in the order of due dates, some space being left at the end of each group for possible additions in course of year.

### APPENDIX III

#### (Para. 4.21.2 (i))

#### List of Major and Minor Heads by which files should be classified. Administration

<u>Major Head</u>	<u>Minor Head</u>
1. General orders & Circulars	1. Recruitment
	2. Acts and regulations affecting service conditions including terms and conditions relating to temporary service and Apprentices, changes in service records, i.e. name, date of birth etc
	3. Seniority, Confirmation, Promotion etc.
	4. Discipline & Appeal-Suspensions, Dismissals and other penalties, Attachment of pay and Allowances for debt
	5. Foreign service and deputations
	6. Re-employments and extensions
	7. Pay and allowances including special pay. personal pay, increment, E.B. etc. and allowances, D.A., C.A., Over time, washing allowance, educational assistance etc. expert T.A.
	8. Traveling allowance
	9. Advances-House building, conveyance, provident fund, pay, T.A. Festival etc.
	10. Fee and Honoraria
	11. Medical attendance and treatment
	12. Leave other than casual leave
	13. Casual leave and holidays
	14. Pension and gratuity
	15. Provident fund
	16. I.A. & A.D. benevolent fund
	17. Training of staff
	18. Hindi training
	19. Examinations-Departmental and S.O. grade

20. Territorial army, home guards and lok sahayak sena
  21. Service associations , staff welfare and grants-in-aid
  22. Budget and appropriation accounts
  23. Passes and PTOs
  24. Income Tax
  25. Residential accommodation, house rent and other service charges
  26. P.O.O.s by director of audit
  27. Bulletins containing important orders
  28. National defence fund
  29. Ion analysis
  30. Other miscellaneous orders
  31. Frauds, losses and embezzlements
- II Sanctions
1. Sanctions to the creations of post Gazetted
  2. Sanctions to the creations of posts-non-gazetted
  3. Other sanctions
- III. Delegation of power.
- IV. Results of test Audit
- V. Inspections
1. Inspection reports by director of audit, central railway
  2. Inspection reports on passes and PTOs issued to staff
- VI. Reviews
- VII. Appropriation accounts
1. Budget estimates, revised estimates, final estimates and allotments including control statements 216-Audit other than pensionery charges
  2. Budget estimates, Revised estimates, Final estimates and Allotment-Pensionary charges of Railway Audit Department.
  3. Budget estimates, Revised Estimates, Final Estimates and Allotment 7610

- Loans and Advances to Govt. servants.
4. Reconciliation of Register with Account Books
5. Estimates of staff requirements Gazetted.
6. Estimates of staff requirements-non gazetted
- 7 Review of expenditure of Railway Audit
- Note Rough papers and working sheets to be filed as a separate part of the file
- VIII Other Compiled Accounts
- IX Other Matters
1. Posting, transfers, promotions and leave -gazetted
  2. Recruitment-non-gazetted
  3. Communal composition of staff
  - 4 Seniority, gradation lists, confirmation, promotion etc.
  5. Transfers-non-gazetted
  - 6 Increments
  7. T.A. claims
  8. Applications and sanctions to Advances-Festival, conveyance, Pay T.A. etc.
  9. Medical expenses re-imburement
  10. HRA and educational assistance claim
  11. Contingent expenses
  12. Liveries
  13. Telephone connections and their charges
  14. Telephone Nos. and abbreviated addresses
  15. Training of staff
  16. Hindi training
  17. Privilege passes and PTOs, cheque passes and kit passes
  18. Return of passes and PTOs to Dy. CAO (TA)
  19. Examinations-S.O. Grade
  20. Examination-Departmental Exam for Auditors
  21. Service associations, grats-in-aid and staff welfare
  22. (a) Casual leave-Gazetted  
(b) casual leave and late attendance non-gazetted
  23. I.A. & A.D. Benevolent fund

24. National Defence
  25. Residential accommodation, house rent and service charges
  26. Papers connected with preparation of Salary bills, Absentee statements and unpaid wages lists
  27. History of service of staff
  28. Tour programmes
  29. Statements of Immovable property
  30. GO's Meeting
  31. Jon analysis
  32. Holidays –General and restricted
  33. Observance of ceremonies of National importance e.g. National Cleanliness week, Martyr's Day
  34. Subscriptions to journals and publications
  35. Weeding and Destructions of Records
  36. Office Accommodation and opening and closing of offices
  37. Duty lists, Charge Reports and Handling over notes.
  38. Contributory health scheme
  39. Periodical returns of the section
  40. Progress report of the section
  41. sports
  42. Cash imprest
  43. Postage
  44. Dak slip
  45. Misc. correspondence } Separate for  
     Personal files-Gos        } each member  
     Personal files-NGOs    }
- X. Library
1. Codes and Manuals and printed correction slips thereof receipt, distribution and verification
  2. Advance C.S. to M.S. O.
  3. Advance C.S. to F.R., S.R. & CSRs
  4. Advance C.S. to CTRs

- |      |                       |   |
|------|-----------------------|---|
| XI.  | Stationery & printing | 5. Advance C.S. to GFRs<br>6. Advance to C.S. to other civil Audit & Accounts publications<br>1. Indent for stationery<br>2. printing |
| XII. | Tools and plant       | 1. Furniture –purchase and repairs<br>2. Typewriters and other office appliances –purchase and repairs                                |
| XIII | Investigations        |   |
| XIV. | Audit Report          |   |

#### **Establishment Audit**

- |    |                              |  |
|----|------------------------------|--|
| I. | General orders and circulars | 1. Pay and allowances including special pay, personal pay, increments, efficiency bar and allowances like house rent allowances, dearness allowance, compensatory allowances, messing and uniform allowances etc. Other than travelling and running allowance.<br>2. Travelling allowance<br>3. Running allowance<br>4. Medical attendance<br>5. Educational assistance<br>6. Recovery of house rent and service charges<br>7. Advances-house rent and service charges<br>8. Pension and D.C.R.G.<br>9. State Railway Provident Fund and general Provident fund (Including SC to PF and Gratuity)<br>10. Leave and leave salary<br>11. Staff benefit fund<br>12. Fees and Honorarium<br>13. Acts and regulation affecting service conditions (W.C. Act, payment of Wages Act, H.E. Regulation, Terms and conditions of Temporary service)<br>14. Discipline and Appeal rules<br>15. Recommendation of Pay Commission and awards<br>16. Casual labour |
|----|------------------------------|--|

- 17. Cadre strength (creation of posts, fixation of percentages in various grades, upgradation etc. and policy orders in regard to recruitment)
- 18. Re-employment and extensions of service
- 19. Foreign service and deputation
- 20. Passes and PTOs
- 21. P.O.O. is issued by the Director of Audit
- 22. P.O.O.s issued by the Railway Administration
- 23. Bulletins containing important orders
- 24. Other Miscellaneous matters
- 25. Programme of audit and secret memorandum of instructions regarding the extent of audit.
- 26. Preparation of appropriation accounts etc.
- 27. Frauds, losses and embezzlements
- II. Sanctions
  - 1. Creation & abolition of posts GOS
  - 2. Creation & abolition of posts-NGOs
  - 3. Allotment of Rly. Qrs-Gos & NGOs
  - 4. Leave o GOs
  - 5. SRPF,SBF, SC to PF & Gratuity
  - 6. Foreign service
  - 7. Waiver of overpayments and write off of losses
  - 8. Other sanctions
    - (a) GOs
    - (b) NGOs.
- III. Delegation of powers
  - 1. General Manager
  - 2. Other Railway officers
- IV. Results of test audit
  - 1. Observation slips and R.A. Notes
  - 2. Part II. T.A. Notes
  - 3. Part I. T.A. Notes
  - 4. Special letters
  - 5. Other references
- V. Inspections
  - 1. Programme of inspections

- |       |                         |  |
|-------|-------------------------|--|
| VI.   |                         | 2. Inspection report for each inspection unit, a separate case file                        |
|       |                         | 1. Efficiency of internal check and review of accounts office work                         |
|       |                         | 2. Capital and Revenue Accounts of Residential buildings                                   |
|       |                         | 3. Last Pay Certificate and History of service of officers of the accounts departments     |
|       |                         | 4. Other service   |
| VII.  | Appropriation accounts  | One file for all grants and annexures  |
| VIII. | Other complied accounts | One file for all complied accounts   |
| IX    | Other matters           | 1. Selection and requisition for vouchers and their return                                 |
|       |                         | 2. Requisition for files and other record and their return                                 |
|       |                         | 3. Periodical returns of the section   |
|       |                         | 4. Progress report of the section  |
|       |                         | 5. Casual leave application and absentee statements  |
|       |                         | 6. Other staff matters   |
|       |                         | 7. Handling over notes   |
|       |                         | 8. Job analysis  |
|       |                         | 9. G.O.'s meeting  |
|       |                         | 10. Extracts from the Register of Audit activities (Railway Audit)                         |
|       |                         | 11. Digest of important results of audit received from the Comptroller and Auditor General |
|       |                         | 12. Weeding and destruction of records   |
|       |                         | 13. Tour-programme and tour notes  |
| X.    | Library                 | 1. Correction slips to codes and manuals   |
|       |                         | 2. Correction slips to other publications  |
| XI.   | Stationery and printing |  |
| XII   | Tools and plant         |  |
| XIII. | Investigations          |  |
| XIV.  | Audit Report            |  |

## Expenditure Audit

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|-----|------------------------------|-----|--|
| 1.  | General orders and circulars | 1.  | Allocation rules and orders  |
|     |                              | 2.  | Tenders and contracts  |
|     |                              | 3.  | Schedule of rates and charge   |
|     |                              | 4.  | Productivity test and reviews  |
|     |                              | 5.  | Hospitality fund and entertainment expenses  |
|     |                              | 6.  | P.O.O.s issued by Rly. Administration  |
|     |                              | 7.  | P.O.O.s issued by the Director of Audit  |
|     |                              | 8.  | Bulletins containing important orders  |
|     |                              | 9.  | Other miscellaneous matters  |
|     |                              | 10. | Programme of audit and secret memorandum of instructions regarding the extent of audit |
|     |                              | 11. | Preparation of Appropriation Accounts  |
|     |                              | 12. | Frauds, losses and embezzlements   |
| II  | Sanctions                    | 1.  | By president, Railway Board and General manager  |
|     |                              | 2.  | By subordinate authorities   |
|     |                              | 3.  | Write off of losses  |
| III | Delegation of powers         | 1.  | General manager  |
|     |                              | 2.  | Other railway Officers   |
| IV. | Results of test audit        | 1.  | Observation slips and R.A. notes   |
|     |                              | 2.  | Part II. T.A. notes  |
|     |                              | 3.  | Part I T.A. Notes  |
|     |                              | 4.  | Special letters  |
|     |                              | 5.  | Other references   |
| V.  | Inspections                  | 1.  | Programme of inspections   |
|     |                              | 2.  | Inspection reports-for each inspection unit, a separate case file                      |
| VI. | Reviews                      | 1.  | Efficiency of internal check and review of accounts office work                        |
|     |                              | 2.  | Productivity tests and reviews   |
|     |                              | 3.  | Tenders and agreements   |
|     |                              | 4.  | Pooled rate of electricity   |

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|------|-------------------------|--|
| VII  | Appropriation accounts  | 5. Review of major works-Separate case for each major work<br>6. Other reviews   |
| VIII | Other complied accounts | 1. One file for all grants and annexures   |
| IX   | Other matters           | 2. Investment of the Railway department<br>One file for all complied accounts<br>1. Selection and requisition for vouchers and their return<br>2. Requisition for files and other records and their return<br>3. Periodical returns of the section<br>4. Progress report of the section<br>5. Casual leave applications and absentee statements<br>6. Other staff matters<br>7. Handling over notes<br>8. Job analysis<br>9. G.O.'s meeting<br>10. Extracts from the Register of Audit activities (Railway Audit)<br>11. Digest of important results of audit received from the C.& A.G.<br>12. Weeding and destruction of records |
| X.   | Library                 | 1. Correction slips to codes and manuals<br>2. Correction slips to other publications  |
| XI.  | Stationery & Printing   |  |
| XII  | Tools and plants        |  |
| XIII | Investigations          |  |
| XIV  | Audit Reports           |  |

Books and Budget including Appropriation Accounts

- |    |                              |   |
|----|------------------------------|---|
| I. | General orders and circulars | 1. Orders and instructions on preparation of budget and appropriation account<br>2. Allocation rules<br>3. Preparation of Capital and Revenue Accounts, finance accounts and debt head report<br>4. Other accounting matters including consolidated fund, contingency fund and preparation accounts |
|----|------------------------------|---|

- 5. P.O.O.s issued by Railway Administration
- 6. P.O.O.s issued by the Director of Audit.
- 7. Bulletins containing important orders
- 8. Other miscellaneous matters
- 9. Programme of Audit and secret memorandum of instructions regarding the extent of audit
- 10. Frauds, losses and exbezzlements
  - One file for all sanctions
- II. Sanctions
- III Delegation of powers
  - 1. General Manager
  - 2. Other Railway Officers
- IV. Results of test audit
  - 1. Observation slips and R.A. notes
  - 2. Part II.T.A. notes
  - 3. Part I. T.A. notes
  - 4. Special letters
  - 5. Other references
- V Inspections
  - 1. Programme of inspections
  - 2. Inspection Reports/for each inspection unit, a separate file
- VI Reviews
  - 1. Efficiency of internal check and review of Accounts office work
  - 2. Tracing of J.V.s into Journal
  - 3. Other reviews
- VII Appropriation Accounts
  - 1. Budget orders and re-appropriation statements
  - 2. Separate file for each grant grant account and Annexure thereto for Railway grants and civil grants
  - 3. Control over expenditure
  - 4. Audit Certificates
- VIII Other complied accounts
  - 1. Capital and revenue accounts
  - 2. Finance accounts
  - 3. Debt Head report
  - 4. Final Account current
  - 5. Statement of transfers without financial adjustment
  - 6. Contingency fund exhibition of transactions

- IX. Other matters
  - 7. Guarantees given by the Central government under article 292
  - 1. Selection and requisition for vouchers and their return
  - 2. Requisition for files and other records and their return
  - 3. Periodical returns of there section
  - 4. Progress report of the section
  - 5. Casual leave applications and absentee statements
  - 6. Other staff matters
  - 7. Handling over notes
  - 8. Jib analysis
  - 9. G.O.'s meeting
  - 10. Extracts from the Register of audit activities (railway Audit)
  - 11. Digest of important results of Audit received from the comptroller and Audit general
  - 12. Weeding and destruction of records
    - 1. Correction slips to codes and manuals
- X Library
- XI Stationery & Printing
- XII Tools and plants
- XIII Investigations
- XIV Audit Report

### Stores Audit

- 1. General orders and Circulars
  - 1. Purchase policy and accountal a) Direct purchase b)Purchases through D.G. S. & D. (c) Purchases through the Controller of printing and stationery
  - 2. Tender and contracts
  - 3. Rates-purchase rate for a) coal (b) Cement (C ) Iron and steel
  - 4. Sales and duties
  - 5. Overstocks and surplus stocks
  - 6. Taxes and duties
  - 7. Establishment matters
  - 8. P.O.O.s issued by Railway Administration

- |      |                         |     |   |
|------|-------------------------|-----|---|
|      |                         | 9.  | P.O.O.s issued by the Director of Audit                         |
|      |                         | 10. | Bulletins containing important orders                           |
|      |                         | 11. | Other miscellaneous matters                                     |
|      |                         | 12. | Programme of audit and secret memorandum of instructions        |
|      |                         | 13. | Preparation of Appropriation Accounts                           |
|      |                         | 14. | Frauds, Losses and Embezzlements                                |
| II   | Sanctions               | 1.  | Purchase  |
|      |                         | 2.  | Sales   |
|      |                         | 3.  | Write off of losses   |
| III  | Delegation of power     | 1.  | General manager   |
|      |                         | 2.  | Other Railway Offices   |
| IV.  | Results of test Audit   | 1.  | Observations slips and R.A. notes                               |
|      |                         | 2.  | Part II. T.A. notes   |
|      |                         | 3.  | Part I T.A. notes   |
|      |                         | 4.  | Special letters   |
|      |                         | 5.  | Other references  |
| V    | Inspection              | 1.  | Programme of inspections  |
|      |                         | 2.  | Inspection reports- for each inspection unit, a separate file   |
| VI   | Reviews                 | 1.  | Efficiency of internal check and review of accounts office work |
|      |                         | 2.  | Tenders and contracts   |
|      |                         | 3.  | Other reviews   |
| VII  | Appropriation Accounts  |     | One file for all grants and annexures                           |
| VIII | Other complied accounts |     | One file for all complied accounts                              |
| IX   | Other matters           | 1.  | Selection and requisition for vouchers and their return         |
|      |                         | 2.  | Requisition for files and their returns                         |
|      |                         | 3.  | Periodical returns of the section                               |
|      |                         | 4.  | Progress report of the section                                  |
|      |                         | 5.  | Casual leave application and absentee statements                |
|      |                         | 6.  | Other staff matters   |
|      |                         | 7.  | Handling over notes   |
|      |                         | 8.  | Jon analysis  |

- 9. G.O.'s meeting
- 10. Extracts from the register or audit activities (Railway Audit)
- 11. Digest of important results of audit received from the comptroller & Auditor General
- 12. Weeding and destruction of records
- 13. Survey reports
- X Library
  - 1. Correction slips to codes and manuals
  - 2. Correction slips to other publications
- XI Stationery & printing
- XII Tools & Plant
- XIII Investigation
- XIV Audit Report

### **Workshop Audit**

- I. General orders and circulars
  - 1. Pay and allowances, including special pay, personal pay, increments, E.B. and allowances like H.R.A., C.A., O.T. allowances, washing allowance, messings & uniform allowances etc. other than T.A.
  - 2. Traveling allowance
  - 3. Medical attendance and educational assistance
  - 4. Recovery of H.R. & service charges
  - 5. Advances-houses building, conveyance, P.F., Pay T.A. and Festivals etc.
  - 6. Pension &DCRG
  - 7. S.P.R.F. and G.P.F. including SC to PF and Gratuity
  - 8. Leave and leave salary
  - 9. Staff benefit fund
  - 10. Fee and Honoraria
  - 11. Acts and regulations affecting service conditions (W.C. Act, Payment of Wages Act, H.E. Regulations, factory Act, Terms and conditions of temporary service including those of apprentices etc.
  - 12. Discipline and appeal rules
  - 13. Casual labour

14. Cadre strength (creation of posts, fixation of percentage in various grades, upgradation etc. and policy orders in regard to recruitment.
  15. Re-employment and extensions of service
  16. Foreign service and deputations
  17. Passes and PTOs
  18. P.O.O.s issued by Railway Administration
  19. P.O.O.s issued by the Director of Audit
  20. Bulletins containing important orders
  21. Other miscellaneous matters
  22. Programme of Audit and secret Memorandum of instructions regarding the extent of Audit
  23. Allocation rules and orders
  24. Tenders and contracts
  25. Productivity tests and reviews
  26. Orders and instructions on preparation of budget and Appropriation Accounts, Capital & Revenue Account, Finance Accounts and debt head report
  27. Orders on rolling stock
  28. Bulk purchase of rolling stock
  29. Unit cost of repairs and target of performance
  30. On cost and proforma on-cost charges
  31. Incentive scheme
  32. Training of workshop staff including apprentices
  33. Frauds, losses and embezzlements
- II. Sanctions
1. Creation and abolition of posts
  2. Other establishment sanction
  3. Work- a) by president, Railway Board & general manager (b) by subordinate authorities.
  4. Write off of losses
- III. Delegation of powers
1. General manager
  2. Other railway offices

IV.	Results of test audit	<ol style="list-style-type: none"> <li>1. Observation slips and R.A. notes</li> <li>2. Part II T.A. notes</li> <li>3. Part I T.A. notes</li> <li>4. Special letters</li> <li>5. Other references</li> </ol>
V	Inspections	<ol style="list-style-type: none"> <li>1. Programme of inspections</li> <li>2. Inspection reports for each inspection unit, a separate case for each major work</li> </ol>
VI	Reviews	<ol style="list-style-type: none"> <li>1. Efficiency of internal check and review of accounts office work</li> <li>2. Tenders and contracts</li> <li>3. Productivity tests and reviews</li> <li>4. Review of major works – separate case for major work</li> <li>5. Other reviews</li> </ol>
VII	Appropriation accounts	One file for all grants and annexure
VIII	Other complied accounts	One file for all complied accounts
IX	Other matters	<ol style="list-style-type: none"> <li>1. Selection and requisition for vouchers and their returns</li> <li>2. Requisition for files and other records and their return</li> <li>3. Periodical returns of the section</li> <li>4. Progress report of the section</li> <li>5. Casual leave application and absentee statements</li> <li>6. Other staff matters</li> <li>7. Handling over notes</li> <li>8. Job analysis</li> <li>9. G.O.s meeting</li> <li>10. Extracts from the Register of Audit activities (Railway Audit)</li> <li>11. Digest of important results of audit received from the Comptroller and Auditor general of India</li> <li>12. Weeding and destruction of records</li> <li>13. Tour programme and tour notes</li> <li>14. Manufacturing cost in Railway workshop</li> </ol>
X	Library	<ol style="list-style-type: none"> <li>1. Correction slips to codes and manuals</li> </ol>

- XI Stationery & Printing
  - XII Tools & Plants
  - XIII Investigations
  - XIV Audit Report
2. Correction slips to other publications

**Revenue Audit (Traffic)**

- I. General orders and circulars
  - 1. Rates and circulars ... LRAs
  - 2. Rates and circulars,,FRCs
  - 3. Contracts and agreements
  - 4. Printing and supply of tickets
  - 5. Out agency and tourist agency
  - 6. Preparation of appropriation accounts, capital and revenue accounts, capital and revenue accounts, fiancé accounts and Debt Head report
  - 7. Bulletins containing important orders
  - 8. P.O.O.s issued by Railway Administration
  - 9. P.O.Os issued by Director of Audit
  - 10. Withdrawals from station earnings
  - 11. Programme of audit and secret memorandum of instructions regarding the extent of audit.
  - 12. Taxes-Passenger, Terminal etc.
  - 13. Other miscellaneous matters
  - 14. Frauds, losses and embezzlements
- II Sanctions
  - 1. Refunds of earnings
  - 2. Refunds of wharfage and demurrage
  - 3. Other sanctions
  - 4. Write off of losses
- III Delegation of power
  - 1. General Manager
  - 2. Other Railway Officers
- IV Results of test audit
  - 1. Observation slips and R.A. notes
  - 2. Part II T.A.notes

		3.	Part I T.A. notes
		4.	Special letters
		5.	Other references
V	Inspections	1.	Programme of inspections
		2.	Inspection, Reports for each inspection a separate file
VI	Reviews	1.	Efficiency of internal check and review of accounts office work
		2.	Contracts and agreements
		3.	Figures of earnings adopted in productivity test
		4.	Capital and revenue accounts of saloons
		5.	Remuneativeness of sidings
		6.	Other reviews
VII	Appropriation accounts		One file for all grants and annexure
VIII	Other complied accounts		One file for all complied accounts
IX	Other matters	1.	Selection and requisition for vouchers and their return
		2.	Requisition for files and other records
		3.	Periodical returns of the section
		4.	Progress report of the section
		5.	Casual leave applications and absentee statements
		6.	Other staff matters
		7.	Handling over notes
		8.	Job analysis
		9.	G.O.'s meeting
		10.	Extracts from the Register of audit activities (Railway Audit)
		11.	Digest of important results of audit received from the comptroller and auditor general of audit
		12.	Weeding and destruction of records
		13.	Tour programme
X	Library	1.	Correction slips to codes and manuals
		2.	Correction slips to other publications
XI	Stationery & Printing		
XII	Tools & Plants		

- XIII Investigations
- XIV Audit Report

**Compensation claims audit**

- I. General order and circulars
  - 1. Policy orders
  - 2. Case laws in payment of compensation
  - 3. Preparation of Appropriation accounts
  - 4. Bulletins containing important orders
  - 5. P.O.O.s issued by Railway Administration
  - 6. P.O.Os issued by Director of Audit
  - 7. Programme of audit and secret memorandum of instructions regarding the extent of audit.
  - 8. Other miscellaneous matters
  - 9. Frauds, losses and embezzlements
- II Sanctions
  - One file for all sanctions
- III Delegation of power
  - 1. General Manager
  - 2. Other Railway Officers
- IV Results of test audit
  - 1. Observation slips and R.A. notes
  - 2. Part II T.A.notes
  - 3. Part I T.A. notes
  - 4. Special letters
  - 5. Other references
- VI Reviews
  - 1. Efficiency of internal check and review of accounts office work
  - 2. Statistics of payment of compensation claims
  - 3. Other reviews
- VII Appropriation accounts
  - One file for all grants and annexure
- VIII Other complied accounts
  - One file for all complied accounts
- IX Other matters
  - 1. Selection and requisition for vouchers and their return
  - 2. Requisition for files and other records
  - 3. Periodical returns of the section
  - 4. Progress report of the section

- 5. Casual leave applications and absentee statements
  - 6. Other staff matters
  - 7. Handling over notes
  - 8. Job analysis
  - 9. G.O.'s meeting
  - 10. Extracts from the Register of audit activities (Railway Audit)
  - 11. Digest of important results of audit received from the comptroller and auditor general of audit
  - 12. Weeding and destruction of records
    - 1. Correction slips to codes and manuals
    - 2. Correction slips to other publications
- X Library
- XI Stationery & Printing
- XII Tools & Plants
- XIII Investigations
- XIV Audit Report
- V Inspections

### Inspections

- I. General orders and circulars
- 1. Establishment matters
  - 2. Other than establishment matters
  - 3. Bulletins containing important orders
  - 4. P.O.O.s issued by Railway Administration
  - 5. P.O.O.s issued by Director of Audit
  - 6. Programme of audit and secret memorandum of instructions regarding the extent of audit.
  - 7. Other miscellaneous matters
- II Sanctions
- III Delegation of power
- 1. General Manager
  - 2. Other Railway Officers
- IV Results of Test Audit
- V Inspections
- 1. Programme of inspections

		2	Revision of list of items for inspections
		3	Advice of items of Original Audit
		4	Inspection Reports – For each inspection unit, a separate file
VI	Reviews		
VII	Appropriation accounts		
VIII	Other complied accounts		
IX	Other matters	1.	Selection and requisition for vouchers and their return
		2.	Requisition for files and other records
		3.	Periodical returns of the section
		4.	Progress report of the section
		5.	Casual leave applications and absentee statements
		6.	Other staff matters
		7.	Handling over notes
		8.	Job analysis
		9.	G.O.'s meeting
		10.	Extracts from the Register of audit activities (Railway Audit)
		11.	Digest of important results of audit received from the comptroller and auditor general of audit
		12.	Weeding and destruction of records
X	Library	1.	Correction slips to codes and manuals
		2.	Correction slips to other publications
XI	Stationery & Printing		
XII	Tools & Plants		
XIII	Investigations		
XIV	Audit Report		
<b>Coordination and Report</b>			
I.	General orders and circulars	1.	Guard files for Pay and allowances including special pay, personal pay, increment, E.B. and allowances like H.R.A , C.A., Overtime allowances, washing allowances, Messing allowances and uniform allowances etc. other than T.A.

2. Travelling allowances
3. Running allowance
4. Medical attendance and Educational assistance
5. Recovery of house rent and service charges
6. Advances-house building, conveyance, P.F. pay, T.A., Festivals etc.
7. Pension and DCRG
8. S.R.P.F., G.P.F., including SC to PF and Gratuity
9. Leave and leave salary
10. Staff benefit fund
11. Fee and Honoraria
12. Acts and regulations affecting service conditions (W.C. Act, Payment of wages conditions and temporary service
13. Discipline and appeal rules
14. Casual labour
15. Cadre strength (Creation of posts, fixation of percentages in various grades, upgradation etc. and policy orders in regard to recruitment)
16. Re-employment and extension of service
17. Foreign service and deputation
18. Passes and PTOs
19. Allocation rules and orders
20. Tenders and contracts
21. Purchase policy and accountal
22. Sales and overstocks and surplus stocks
23. Taxes and duties
24. Preparation of budget, Appropriation Accounts, Capital & Revenue Accounts. Finance Accounts and Debt Head Report
25. Programme of audit and secret memorandum of instructions regarding extent of audit.
26. P.O.Os issued by Railway Administration
27. P.O.O.s issued by Director of Audit
28. Bulletins containing important orders

- 29. Preparation and processing of draft paras
  - 30. Other miscellaneous matters
  - 31. Write off and exhibition of losses
  - 32. Recommendations of P.A.C. and Estimate committee
  - 33. Frauds, losses and embezzlements
  - 34. Productivity tests and reviews
  - 35. Order on rolling stock
  - 36. Unit cost of repairs and targets of performance
  - 37. One cost and Proforma on cost charges
  - 38. Incentive scheme
  - 39. Training of workshop staff including apprentices
  - 40. Purchase rates for coal, cement and iron and steel
  - 41. Rates and circulars-LRAs
  - 42. Rates and circulars-FRCs
  - 43. Printing and supply of tickets
  - 44. Out-Agency and tourist agency
  - 45. Withdrawals from station earnings
  - 46. Taxes-passengers, terminal etc.
- II Sanctions
  - III Delegation of power
    - 1. General Manager
    - 2. Other Railway Officers
  - IV Results of test audit
  - V Inspection
  - VI Reviews
  - VII Appropriation accounts
  - VIII Other complied accounts
  - IX Other matters
    - 1. Periodical returns (Separate sub-file for each return)
    - 2. Progress report of the section
    - 3. Casual leave applications and absentee statements
    - 4. Other staff matters
    - 5. Handling over notes

- 6. GO's meetings
  - 7. Extracts form the Register of audit activities (Railway Audit)
  - 8. Digest of important results of audit received from the Comptroller and Auditor General
  - 9. Weeding and destruction of records
  - 10. Tour programmes and tour notes
  - 11. Reporting of cases of losses
  - 12. Complaints
  - 13. Miscellaneous correspondence
    - 1. Correction slips to codes and manuals
    - 2. Correction slips to other publications
- X Library
- XI Stationery & Printing
- XII Tools & Plants
- XIII Investigations
- XIV Audit Report
- 1. Separate file for each investigation
  - 1. Draft Paras for Railway Audit Report (Separate file for each draft para)
  - 2. Review of published audit reports
- E.C.P.A.**
- I. General orders and circulars
- 1. Establishment matters
  - 2. Other than establishment matters
  - 3. Other miscellaneous matters
  - 4. Programme of audit and secret memorandum of instructions regarding the extent of audit
  - 5. P.O.O.s issued by Railway Administration
  - 6. P.O.O.s issued by the Director of Audit
  - 7. Bulletins containing important orders
- II Sanctions
- III Delegation of power
- 1. General Manager
  - 2. Other Railway Officers
- IV Results of test audit
- V Inspection

VI	Reviews	<ol style="list-style-type: none"> <li>1. Statistics</li> <li>2. Efficiency Audit</li> <li>3. Overall performance audit</li> <li>4. Vigilance cell reports and cases</li> <li>5. Economy committee reports</li> </ol>
VII	Appropriation accounts	
VIII	Other complied accounts	
IX	Other matters	<ol style="list-style-type: none"> <li>1. Periodical returns of the section</li> <li>2. Progress report of the section</li> <li>3. Casual leave applications and absentee statements</li> <li>4. Other staff matters</li> <li>5. Handling over notes</li> <li>6. GO's meetings</li> <li>7. Extracts form the Register of audit activities (Railway Audit)</li> <li>8. Digest of important results of audit received from the Comptroller and Auditor General</li> <li>9. Weeding and destruction of records</li> <li>10. Receipt, distribution and circulation of statistic</li> <li>11. Complaints</li> <li>12. Miscellaneous correspondence</li> </ol>
X	Library	<ol style="list-style-type: none"> <li>1. Correction slips to codes and manuals</li> <li>2. Correction slips to other publications</li> </ol>
XI	Stationery & Printing	
XII	Tools & Plants	
XIII	Investigations	Separate file for each investigation
XIV	Audit Report	<ol style="list-style-type: none"> <li>1. Draft Paras for Railway Audit Report (Separate file for each draft para)</li> <li>2. Review of published audit reports</li> </ol>

## Survey and construction Audit

- I General orders and circulars
1. Pay and allowances including special pay, personal pay, increments, efficiency bar and allowances like house rent allowances, Compensatory allowances, overtime allowances, washing allowances etc. other than traveling allowances
  2. Travelling allowance
  3. Medical attendance and educational assistance
  4. Recovery of house rent and service charges
  5. Advances-house building, conveyance, P.F. Pay , T.A., Festival etc.
  6. Pension and D.C.R.G.
  7. SRPF and GPF (including SC to PF and Gratuity)
  8. Leave and leave salary
  9. Staff benefit fund
  10. Fee and Honoraria
  11. Acts and regulations affecting service conditions (W.C. Act, Payment of wages Act, H.E. Regulations etc., terms and temporary service including those of apprentices)
  12. Discipline and appeal rules
  13. Casual labour
  14. Cadre strength (Creation of posts, fixation of percentages in various grades, up-gradation etc. and policy orders in regard to recruitment)
  15. Re-employment and extension of services
  16. Foreign service and deputation
  17. Passes and PTOs
  18. P.O.O.s issued by Railway Administration
  19. P.O.O.s issued by Director of Audit
  20. Bulletins containing important orders
  21. Other miscellaneous matters
  22. Programme of audit and secret memorandum of instructions regarding the extent of audit

- |      |                         |  |
|------|-------------------------|--|
|      |                         | 23. Allocation rules and orders  |
|      |                         | 24. Tenders and contracts  |
|      |                         | 25. Productivity tests and reviews   |
|      |                         | 26. Orders and instructions on preparation of budget, appropriation accounts, capital and Revenue Accounts, Finance Accounts and Debt Head Report. |
| II   | Sanctions               | 27. Frauds, Losses and Embezzlements   |
|      |                         | 1. Creation and abolition of posts-GOs   |
|      |                         | 2. Creation and abolition of posts-NGOs  |
|      |                         | 3. Other establishment sanctions   |
|      |                         | 4. Works   |
|      |                         | (a) By President, Railway Board and General Manager  |
|      |                         | (b) By subordinate authorities   |
| III  | Delegation of powers    | 1. General Manager   |
|      |                         | 2. Other Railway Officers  |
| IV   | Results of test audit   | 1. Observation slips and R.A. notes  |
|      |                         | 2. Part II T.A. notes  |
|      |                         | 3. Part I T.A. notes   |
|      |                         | 4. Special letters   |
|      |                         | 5. Other references  |
| V    | Inspections             | 1. Programme of inspections  |
|      |                         | 2. Inspection reports-for each inspection unit, a separate file  |
| VI   | Reviews                 | 1. Efficiency of internal check and review of accounts office work   |
|      |                         | 2. Tenders and contracts   |
|      |                         | 3. Productivity tests and reviews  |
|      |                         | 4. Other reviews   |
| VII  | Appropriation Accounts  | One file for all grants and annexure   |
| VIII | Other complied Accounts | One file for all complied Accounts   |
| IX   | Other matters           | 1. Selection and requisition for vouchers and their return   |
|      |                         | 2. Requisition for files and other records and their return  |
|      |                         | 3. Periodical returns of the section   |
|      |                         | 4. Progress report of the section  |

- 5. Casual leave applications and absentee statements
  - 6. Other staff matters
  - 7. Handling over notes
  - 8. Job analysis
  - 9. GO's meeting
  - 10. Extracts form the Register of audit activities (Railway Audit)
  - 11. Digest of important results of audit received from the Comptroller and Auditor General
  - 12. Weeding and destruction of records
  - 13. Tour programme and Tour notes
- X Library
    - 1. Correction slips to codes and manuals
    - 2. Correction slips to other publications
  - XI Stationery & Printing
  - XII Tools & Plants
  - XIII Investigations
  - XIV Audit Report

## APPENDIX – IV

### (Para 4.22)

#### List of Registers to be maintained in the office

Sl. No.	Name of Register	Authority	Section which to be maintained	by	When to be submitted to the B.O.	When to be submitted to the D.A.	When to be submitted to the ADAI (Rlys)
1	2	3	4	5	6	7	
1.	Attendance Register	Para. 80 RAM	All sections		At the commencement of each working day.	As and when called for	--
2.	Register of Dead stock	Para 104 RAM	Administration section of HQ Office, Divl. Audit Offices and other auditing units set up in dependently of HQ and Divl. Audit Offices		January each year for record of certificate of verification of actual count.		
3.	Register of stationery and forms	Para 102 RAM	Ditto				
4.	Register of liveries (on the fly leaf scales of issued should be given)	Para 100 RAM	Ditto		1 <sup>st</sup> April/October		
5.	Register of postage stamps account		Ditto				

- |     |   |              |   |  |
|-----|---|--------------|---|--|
| 6.  | Register of passes & PTOs (Stock)                         | }            | Administration  |  |
| 7.  | Register of passes and PTOs (Individual account of issue) |              | Section of HQ office and other units authorized to issue passes   |  |
| 8.  | Register of Inward letters (Receipt)                      |              | Administration section of HQ office, Divl. Audit Offices and other auditing units set up independently of Hqrs. and Divl. Audit Offices |  |
| 9.  | Register of outward letters (Issues)                      |              |   |  |
| 10. | Register of Advances                                      |              | Administration section of HQ office   |  |
| 11. | Register of Imprest cash account                          |              | Administration section of HQ office & Dy. Director of Audit Ajmer's office  |  |
| 12. | (a) Register of Selection and audit work                  |              | All auditing sections   | 5 <sup>th</sup> of each month with progress report |
|     | (b) Register of results of current review                 | Para 158 RAM | -do-  | -do-   |

13.	Register of selection of items for post review by Gazetted officers	Para 153 RAM	Co-ordination section at HQrs.	Last week of the month preceding the month of review	Same as in Co. 5 for selection of items for DDA
14.	Register of selection of items for original audit by Gazetted officers	Para 136 RAM	Co-ordination	Last week of the month preceding the month of audit	Same as in Co. 5 for selection of items for DDA
15.	Register of selections of items for original audit by S.O. and record of results of audit	Para 136 RAM	Ditto	5 <sup>th</sup> of each month	During tour
16.	Register of results of post review by G.O. and S.O.	Para 158 RAM	Auditing sections	5 <sup>th</sup> of April and October every year	Important results of audit to be submitted as and when audit is completed and also during tour
17.	Register of results of original audit by G.O. and S.O.	Para 136 RAM	Ditto	-do-	
18.	Sectional Register		All sections including Administration section	5 <sup>th</sup> of each month	
19.	Register of Audit objections	Para 460 RAM	All sections including Administration section	10 <sup>th</sup> of each month	

20.	Auditor's Register	Para 107 RAM	All sections including Administration section		
21.	Register of important results of audit (Audit Activity paras)	Para 474 RAM	All auditing sections & Consolidated register by Co-ord, section at HQrs	Quarterly (April, July, October & January)	During tours
22.	Register of recoveries made at the instance of audit		All auditing sections	1 <sup>st</sup> week of each month	During tours
23.	Register of fortnightly reports of disposal of inward letters		All including sections including Admn. Section	1 <sup>st</sup> and 15 <sup>th</sup> of each month	
24.	Progress register of inspections	Para 416 RAM	All auditing sections 5 <sup>th</sup> of each month	5 <sup>th</sup> of each month	Consolidated report to be submitted by Inspection section at headquarters.
25.	Register of pending cases		All sections including Admn. Section	Once in a month	
26.	Register of outward references		Ditto	Ditto	
27.	Register of books of references, gazettes and other printed publications and correction slips thereto	Para 88 RAM	Administration section at Hqrs. Office		

28.	Register of returns (Calendar of return)	Para 93 RAM	All sections including Administration section	Once a week		
29.	Register of Petty objections	Para 450 RAM	All auditing section	5 <sup>th</sup> of each month and when new entry is made	During tour	
30.	Register of draft paragraphs for Railway Audit Report	Para 486 RAM	Co-ordination section at HQrs	10 <sup>th</sup> of each month	10 <sup>th</sup> of each month	During tours
31.	Register of potential cases for draft paras for Railway Audit Report		All auditing sections & Co-ord. Section	15 <sup>th</sup> of each month	15 <sup>th</sup> of every month for Co-ord. and on tours for other sections	During tours
32.	Register of records due for destructions	App. II to RAM	Administration section at HQrs and all auditing units outside Headquarters.			
33.	Register of points to be looked into during local inspection regular audit		All auditing sections and inspection section at HQrs			
34.	Register of points to be seen during check of Apprn. Accounts		All auditing section including BB (Hqrs)	5 <sup>th</sup> of every month		

NOTE:- Registers at S.No. 1,2,5 to 9 and 11 should be maintained in the forms printed by the Railway department.  
Registers at S. No. 12 (a), 15 to 19, 23 to 26,28,29 & 33, should be maintained in the forms prescribed herein

The remaining registers in the list should be maintained in suitable forms to serve the designed purpose.

**Appendix – V**  
**(cf Para 4.22)**

**Proforma in which important Registers to be maintained.**

**1. Register of selection and audit work**

**Part I. Index**

(a) Monthly	(b) Quarterly	(C) half yearly	– (d) yearly
(1)	(1)	(1)	(1)
(2)	(2)	(2)	(2)
(3)	(3)	(3)	(3)
So on	So on	So on	So on

**Part II selection of units**

**Salary bills/T.A. bills/Labour Pay-Sheets etc.**

Sr. No.	Particulars of unit	April	May	June	etc
---------	---------------------	-------	-----	------	-----

NOTE:- The Officer making the selection may initial against the cage for the relevant month to indicate the unit for regular audit in ink, and by colour pencil to indicate the unit for surprise check.

**PART III Records of completion of Audit and Review**

Name of item:-

Sr. No. of Programme of Audit and extent of check

Month of Audit	Month of accounts to which vouchers relate	Particulars of vouchers selected for audit	Dated initials of Ar. In token of completion of Audit	Percent age fixed for current review	No. of vouchers/items required to be selected for current review	Initials of B.O. in token of having indicated vouchers in the Regr. Of results of current review	Particulars of audit reference issued if any.	Selection of vouchers/Items for post review by B.O.	Post review remarks	Particulars of Audit reference issued if any
1	2	3	4	5	6	7	8	9	10	11

NOTE:- the selection of vouchers for audit may be obtained in a separate register or on loose sheets, to be filed carefully in a separate file and the selected items only entered in Col. 3.

**Part IV – Audit items which are generally reviewed**

- 1) Name of items
- 3) Periodicity of check-quarterly/Half yearly/Annual

- 2) Sr. No. of Programme of Audit and extent of check
- 4) Months in which due for review

Month of review	Particulars of documents reviewed	Dated Auditor in token of completion review	initials of Auditor in token of completion review	Review remarks of the S.O. in brief with dated initials	Review remarks of B.O.	Particulars of audit references issued if any.
1	2	3	4	5	6	

Instructions for the maintenance of the Register:- The Index at the commencement of the register will indicate all the items included divided into the Parts II to IV mentioned above. Sufficient number of pages should be left for each part to record the work for the whole year. Part IV may be subdivided into Quarterly, Half yearly and yearly items.

2. Register of selection of items for original Audit by S.O. /AAuO and record of results of audit  
(Para 136 R.A.M.)

PART I

Selection of items for original audit by S.O./AAuO

Sr. No.	Particulars of items of audit	Percentage fixed for audit	Year and month in which last selected for original audit	Selection of item			
				April	May	June	July and so on
1	2	3	4	5	6	7	8

## PART II

### Results of original audit by S.O./AAuO

Month of audit	Unit No. selected	Particulars of vouchers/documents etc. audited	Remarks of S.O.	of the	Orders of the B.O.	Particulars of Audit reference issued, if any	Final disposal
1	2	3	4	5	6	7	8

### 3. Register of results of post-review by B.O. during the year (Para 158 RAM)

Month of review	Unit reviewed	Particulars of vouchers/documents etc. reviewed	Remarks of the reviewing officer	Orders of the D.A. on important objections	Particulars of Audit references issued, if any	Final disposal
1	2	3	4	5	6	7

4. Register of results of original audit by B.O. of section during the year  
(Para 136 RAM)

Month of audit	Unit selected	No.	Particulars of vouchers/documents etc. audited	Remarks of the reviewing officer	Orders of the D.A. if any	Particulars of Audit references issued, if any	Final disposal
1	2	3		4	5	6	7

5. Register of Audit Objections  
(Para 460 RAM)

	Opening balance	No. of issues	Number closed	Closing balance	Analysis			
					Over 1 year old	6 months but less than a year	3 months but less than 6 months	Less than 3 months old
Audit Notes Part I								
Audit Notes part II								
Inspection Reports part I								
Inspection Reports Part II								
Special letters								
Rough Audit Notes								
P.O. slips								
Initials of Auditor								
Section Officer								
Branch Officer								

Sr. No.	Number of date of issues of Audit Note/Inspection Report/Special letter	Department to which the objections relates	No. of items contained in the reference	Money value of objections	Date of receipt of replies or dated of review in case of Pt. II Audit reference	No. of dates of rejoinders	Dates of reminders	Final results			Order action	Initials of S.O. for final closure of the objection
								Date of filing	Amounts recovered	Saving effected		
1	2	3	4	5	6	7	8	9	10	11	12	13
Part I – Audit Notes Part I												
Part II – Audit Notes Part II												
Part III – Inspection Reports Part I												
Part IV - Inspection Reports part II												
Part V – Special letters												
Part VI – Rough Audit notes												
Part VII – Preliminary Observation slips												
NOTES:- The Register should be divided into seven parts setting apart adequate number of pages for each group.												

6. Register of fortnightly reports of disposal of inward letters

(To be submitted to the Branch Officer on the 16<sup>th</sup> of the current month and the first working day of the following month)

Previous balance	Letters received during the fortnight	Letters disposed off during the fortnight	Balance outstanding	Initials of S.O./B.O.

Details of the outstanding letters

Sr. No.	Ref. No. and date of the letter	From whom received	Inward diary No.	Subject matter of the letter in brief	Action taken for disposal and reasons for outstanding
Part I	Letters received from the C&AG of India, the A.D.A.I. (Rlys.), the Ministry of Rlys. (Railway Board) and other Ministries of Government of India.				
Part II	Letters received from the G.M., the F.A. & C.A.O. other Departments of the Rly. Divisional Officers, Headquarters Office of the D.A. Offices of the other Railways etc.				
NOTE:	The letters in respect of which any information is being collected or the Railway Administration's cases are awaited and the final disposal in respect of which has consequently to pend beyond the normal period allowed for their disposal i.e. seven days for letters from the C&AG., of India, the A.D.A.I. (Rlys), and the Ministries of Government of India including the Ministry of Railways (Rly. Board) and fifteen days for other letters, should be entered in the Register of pending cases under the orders of the B.O./D.D.A. as the case may be and should not be shown as in arrears for the purpose of this outstanding.				

**7. Progress Register of Inspections  
(Para 416 R.A.M.)**

Sr. no.	Particulars of office inspected Main/sub.	Date of last inspection by accounts staff/audit staff	Name of Audit officer who conducted the last inspection	Date of present inspection	Name of Audit officer conducting the audit inspection	Date of issue of the inspection Report	Date of receipt of replies or date of review in case of Part II report	No. & date of rejoinder	Date of reminder	Date of filing	Results in brief	Other action	Initials of S. O.

**Progress Report on Separate pages**

No. of offices due for inspection	No. of offices inspected upto the end of previous month	No. of inspections carried out during the month	Balance	Reasons for arrears in inspection	Initial of S.O./B.O.

NOTE:- The inspection section at Headquarters office will on separate page of the register, prepare a consolidated progress report for all inspecting units and submit it to the Director of Audit monthly.

**8. Register of Petty Objections**

(Para 450 of RAM)

Inspection sheets

Date of submission	References to vouchers	Date on which objection is	Particulars of objection to be	Initials of			Remarks
				Auditor	Section Officer	Branch Officer	
Sr. No.	References to vouchers	Date on which objection is	Particulars of objection to be	Reference to sanction of	Amount involved	Remarks by the Accounts	Remarks

	months accounts etc. in which objection is raised	taken	recorded under the initials of Audit Officer	competent authority and sanction for not raising the objection, if any		Department after scrutiny and review to be recorded under the initials of the Accounts Officer	
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### 9. Register of records due for destruction

(To be maintained by Admn. Section and all auditing units outside H.Qrs)

(Appendix 2 to the R.A.M. & c.f. Para 4.23)

#### Inspection Sheet

Date of submission				Initials of				
Fly leaf:				Auditor	S.O.	B.O.		
Year in which due for destruction				Page No.		Item No.		
Sr. No.	Name of register or file number to be destroyed	Section to which pertains	Reference to item number in the sectional list	Year in which due for destruction	Initials of S.O. (Admn.)	Year in which destroyed	Date on which D.A.'s orders obtained for destruction	Initials of Ar. Responsible for destruction of old records
1	2	3	4	5	6	7	8	9

**APPENDIX – VI**  
**(Para 4.23 (d))**

**Statement showing Periods of Preservation of certain records  
Not included in Appendix 2 to R.A.M.**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Period of preservation</b>
1.	Tour notes of A.D.A.I. (Rlys)	2 Years
2.	Correspondence/Papers regarding job analysis	3 years
3.	Material for monthly D.O. to the F.A & CAO and A.D. Al. (Rlys.) Returns regarding audit of Railway Board's sanctions	5 years
4.	Paras for register of audit activity	10 years for Co-ord section, 5 years for other sections
5.	Quarterly Progress Report	2Years
6.	Quarterly Reports of frauds and losses	2 years
7.	Papers regarding efficiency of internal check in accounts office	3 years
8.	Fortnightly arrear list of outstanding letters	1 year
9.	Monthly statements of clearance of outstanding audit objections	2 years
10.	Cases in which final replies were furnished to the A.D.A.I. (Rlys)	5 years
11.	Cases of outstanding vouchers and documents information supplied to co-ordination section	1 years
12.	Periodical reports of outstanding audit objections sent by accounts	2 years
13.	Monthly, Half—yearly and annual returns submitted to the coordination and Administration sections	2 years
14.	Files regarding requisition of voucher, documents etc.	2 years
15.	Register/files showing particulars of vouchers, documents etc, returned to accounts and executive offices	3 years
16.	Register of cases to be watched	2 years
17.	Register of outward letters	2 years
18.	Register of special letters, Part I and II Audit Notes and Inspection Reports	5 years

19.	Register of miscellaneous outward letters	2 years
20.	Register showing particulars of recoveries effected at the instance of audit	5 years
21.	Register of watching advice of audit	2 years
22.	Register of cases where financial concurrence was not taken by the executive	2 years
23.	Register for remarks of original audit and current review by S.O. and G.O.s	5 years
24.	Register/papers regarding indents for stationery	2 years
25.	Special letters	5 years
26.	Ordinary letters	2 years
27.	Observation slips	2 years
28.	Files containing sanctions issued by authorities subordinate to the General manager	5 years
29.	Papers regarding inter-dominion transactions	5 years
30.	Correspondence on cases received from accounts office for opinion	5 years
31.	Papers regarding inspection programme and test audit work at outstation for G.O.s and N.G.O.s	5 years
32.	P.O.Os and S.O.O.s issued by accounts office	If these P.O.O.s are codified 10 yrs. Otherwise 20 yrs.
33.	Papers regarding decimal system of coinage	20 years
34.	Files containing Western Railway Weekly Gazetted	5 years
35.	Dak slips	2 years
36.	Tour Programme of G.O.s	1 year
37.	Charge reports of G.O.s and staff	1 year after next charge report
38.	Staff matters-circulars and P.O.Os	2 years
39.	Papers regarding Departmental Confirmatory Examinations (Deptt. Exam for Ars.)	2 years
40.	Attendance statements sent to Headquarters	1 years
41.	Files containing casual leave applications of staff	3 years
42.	Register of movement of card passes	3 years
43.	Applications and requisitions for duty passes	3 years
44.	Personal files of audit staff maintained in division/units	2 years

45.	Papers regarding staff benevolent fund	
	i) Circulars	10 years
	ii) Correspondence	3 years
46.	Correspondence	
47.	Cases of employees held under suspension for a period of over two years	5 years
48.	Closed cases of under gradation of C.P.C. scales	3 years
49.	Statements of water-charges received from D.R.M., Bombay Central	2 years
50.	Summary of railway Board's dak	1 years
51.	Intimations-Estimate committee report	1 years
52.	Miscellaneous office order etc. received from DRM office regarding celebration of various functions etc.	1 years
53.	Miscellaneous office order received from DRM office etc. regarding promotions, transfers reversion etc. of Railway staff.	1 years
54.	Case file for works carried out by S. & C.	5 years
55.	Papers regarding G.O.s meeting	5 years
56.	Miscellaneous correspondence with the divisions and other Railways	3 years
57.	Papers regarding visit of AADAI (Rlys)etc.	2 years
58.	Papers in connection with efficiency of working of sections	5 years
59.	Internal audit report of ECPA section	5 years
60.	Extracts from register of audit activity	7 years
61.	Digest of important results of audit received from C&AG	7 years
62.	Papers in connection with inspection by director of inspection	5 years
63.	Periodical statistical publications received from Railway Board and Railway Administration	5 years
64.	Appropriation accounts, audit reports, PAC reports – other than railways	10 years
65.	Papers regarding efficiency and overall performance audit	10 years
66.	Register of Reminders	1 years



## CORRIGENDA

As a result of change in designations of IA & AS offices and posts vide comptroller and Auditor general of India's letter No. 1023 – GEI/104 – 89, dated 28.02.1990, the following changes in the name of this office and the designations of Group 'A' IA& AS Officers may be made, wherever occurring in this manual:

Existing	Revised
1. Name of office	
Office of Director of Audit	Office of Principal Director of Audit
2. Designations	
i) Director of Audit	Principal Director of Audit
ii) Joint Director of Audit	Director
iii) Deputy Director of Audit	Deputy Director
iv) Assistant Director of Audit	Assistant Director

