



OFFICE MANUAL

(VOLUME – I)

OFFICE OF THE PRINCIPAL DIRECTOR OF AUDIT
RAILWAY PRODUCTION UNITS AND METRO RAILWAY
KOLKATA

2008

(For Official Use In the IA & AD Only)

This first diglot edition of the Office Manual of the Pr. D.A RPU & M. Railway has been prepared to facilitate the progress use of Hindi in office work. While bringing out this edition opportunity has been taken to update, revise and enlarge the existing office Manual to incorporate changes and developments that have taken place since the bringing out of its second edition in 1995.

The Manual has been issued for the guidance of the staff in accordance with paragraph 79 of the Railway Audit Manual, Fifth Edition, 2001 and the instructions for audit contained therein are supplemental to those in the Audit Code, Audit Manual, Railway Audit Manual and other codes and regulations. The Manual should not be quoted as an authority in any correspondence outside the office.

For convenience of indexing and of reference, the paragraphs have been numbered according to a code in which a dot has been placed in the figures, the figures on the left hand side of the dot representing the number of the chapter and those on the right hand side of the dot representing the number of the paragraph. Thus, paragraph 1.1 is paragraph 1 of chapter 1 and paragraph 11.25 is paragraph 25 of chapter 11.

The omissions or inaccuracies noticed in this Manual may kindly be brought to our notice so that necessary corrective action could be taken for future. Any suggestions for improvement of the Manual are also welcome.

Kolkata

Rudra Saha
Principal Director of Audit,
RPU & M. Railway.

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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 (Commercial).
W	-	Indian Railway Code for Mechanical Department.
P. D. A.	-	Principal Director of Audit.
D. D.	-	Deputy Director.
D	-	Director.
A. D.	-	Assistant Director.
Sr. A.O.	-	Senior Audit Officer.
A.O.	-	Audit Officer
A.A.O.	-	Assistant Audit Officer.
D.A.O.	-	Divisional Audit Officer.
C & A G	-	Comptroller & Auditor General of India.
D.A.I (R)	-	Deputy Comptroller & Auditor General of India (Railways).
B. O.	-	Branch Officer.
G. O.	-	Gazetted Officer.

S. O.	-	Section Officer.
Sr. Ar.	-	Senior Auditor.
Ar.	-	Auditor.
G. M.	-	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 (Railway Audit) issued by the D.A.I. (Railways).
MSO	-	Manual of Standing Orders issued by the C & A.G.
RAM	-	Railway Audit Manual (Fourth Edition), 1983.
MIR	-	Manual of Instructions for Restructuring of Cadres in the Indian Accounts & Audit Department.
DRA	-	Director of Railway Audit.

CHAPTER-1

1.1 **Formation of the office of the Principal Director of Audit, Railway Production Units & Metro Railway, Calcutta**

The office of the Principal Director of Audit (previously Chief Auditor, later on Director of Audit), Railway Production Units was formed at Calcutta on 1.10.1969 as per directive contained in Comptroller & Auditor General of India's letter No.3860-GEI/134-69 dated 5.9.1969 with three branch Audit offices, viz. C.L.W. Audit office, Chittaranjan, Diesel Locomotive Works, Varanasi and Integral Coach Factory Audit office, Madras. The first two branch offices were previously under the administrative control of the then Chief Auditor, Eastern Railway, Calcutta, while the last one was under the administrative control of the then Chief Auditor, Southern Railway, Madras. The Audit Office of Metro Railway, Calcutta which was under the Administrative charge of the then Chief Auditor, Eastern Railway, Calcutta was later on transferred to the charge of the Director of Audit, R.P.U. with effect from 1.10.1974. Consequently the Head of the office was redesignated as Director of Audit, Railway Production Units & Metro Railway, Calcutta. Later on, in terms of C & AG's letter No.1023-GE-I/104-89 dated 28.2.1990, the Head of the office was redesignated as Principal Director of Audit, RPU & MR, Calcutta, w.e.f. March, 1990.

Though the office of the Principal Director of Audit/ R.P.U. & M. Rly., Calcutta, together with its three branches has been separately entrusted for conducting the day to day audit of the transaction of the respective units, the Principal Director of Audit, Eastern Railway, Calcutta acts as the cadre controlling authority in respect of the staff-working in the Head Office, Calcutta including its branch offices at Chittaranjan Locomotive Works (CLW), Diesel Locomotive Works (DLW) & Metro Railway Audit Unit, Calcutta. The cadre controlling Authority for staff working in the office of the Deputy Director, Integral Coach Factory, Madras, is the Principal Director of Audit, Southern Railway, Madras.

The posting and transfer of staff (Group B, C & D) working in the Headquarters office of the Principal Director of Audit, Railway Production Units & Metro Railway, Calcutta, including the unit Audit offices for Metro Railway at Calcutta, Chittaranjan Locomotive Works at Chittaranjan, Diesel Locomotive Works at Varanasi are made by Principal Director of Audit, Eastern Railway, Calcutta, while those of the Unit office for Integral Coach Factory at Madras by the Principal Director of Audit, Southern Railway in consultation with the Principal Director of Audit, Railway Production Units & Metro Railway, Calcutta in each case. A separate gradation list of all staff is proposed every year by the Principal Director of Audit, Eastern Railway, Calcutta for staff posted as the Head office, Calcutta including unit offices of C.L.W., D.L.W. and by the Principal Director of Audit, Southern Railway for staff posted at ICF, Madras. The posts in the Head Quarter office of the Principal Director of Audit, Railway Production Units & Metro Railway, Calcutta are, however, filled up by the staff of the Principal Director of Audit, Eastern Railway on deputation without any deputation duty allowance in terms of Shri Vasudevan, Joint Director, Railway's D.O. letter No.2032-RAI/8-4/69 dated 31.5.1969. From 5.6.97, ICF, Madras ceased to under the control of PDA/RPU & M.Rly./Kolkata and transfer to the charge of PDA/Southern Railway, Madras.

The Financial Adviser & Chief Accounts Officer, Eastern Railway is the Accounting officer for the Railway Production Unit Audit Office/Hd. Qr. The disbursement of salary and other claims of the staff is made by the FA & CAO/Eastern Railway for those posted at Calcutta and by the Financial Advisor & Chief Accounts Officers of the respective units at Chittaranjan & Varanasi for staff posted at those places. After the disbursement of salary etc., the relevant paid vouchers are passed on by the Financial Adviser & Chief Accounts Officers of the respective units to the Financial Adviser & Chief Accounts officer, Eastern Railway, Calcutta who transmits all such vouchers to the Principal Director of Audit, Northern Railway, New Delhi for conducting post and audit thereof.

The entire cost of the Audit establishment under the Principal Director of Audit, Railway Production Units including the Production Unit offices of Chittaranjan Locomotive Works & Diesel Locomotive Works is debited to the civil head "345-A-Policy Formulation, Director Research & other Miscellaneous Organisations-Audit R.P.U. in the books of the FA & CAO, Eastern Railway. The expenditure on Metro Railway is later on transferred by the Financial Adviser & Chief Accounts officer, Eastern Railway to the Metro Railway Project Administration, where it is booked under; the head "Misc. Adv. (Capital)" by minus debit to the above civil head. The entire expenditure on the audit establishment appears in the Appropriation Accounts of Grant No.37 Audit (Civil) corresponding to Grant No.2 of the Railways. However, the expenditure relating to Metro Railway is shown in the foot note to the Appropriation Accounts to enable the Financial Adviser & Chief Accounts officer, Eastern Railway to identify the same for the purpose of exhibition in the Appropriation Accounts for Grant No.2 and also in the Annexure 'F' to Appropriation Accounts statement of credits recoveries.

(Authority : C &AG's U.O.I. No.1507/RAI/23-1/78 dt. 28.11.79 to Railway Board and the letter's No.79/MTP/0/3 dated 11.12.79 to FA & CAO/E. Rly).

CHAPTER-II

OFFICE ORGANISATION

2.0 The Comptroller & Auditor General of India (C&AG) is the head of the Indian Audit & Accounts Department and is the final audit authority in India. The Principal Director of Audit, Railway Production Units & Metro Railway, Calcutta is responsible for a detailed test audit of the accounts of Metro Railway, Calcutta and the two Production Units viz. Chittaranjan Locomotive Works, Chittaranjan & Diesel Locomotive Works, Varanasi. This test audit is to be conducted in a manner and to the extent laid down in the "Secret Memorandum of Instructions Regarding the Extent of Audit (Railway Audit)" and in accordance with orders issued from time to time by the Additional Deputy Comptroller & Auditor General of India (Railways) and ex-officio Principal Director of Railway Audit. His responsibilities in this matter have been detailed in Paras 3,4,7 to 10 of the Railway Audit Manual.

The Principal Director of Audit is responsible to the Deputy Comptroller & Auditor General of India (Railways) & ex-officio Principal Director of Railway Audit for the audit of all receipts and expenditure of the various units under his control. As regards the administrative functions of the office, he is directly responsible to the Comptroller & Auditor General of India.

The powers of the Principal Director of Audit relating to technical matters are derived from the Manual of standing orders (Technical) and those relating to the scope and extent of audit are detailed in the "Secret Memorandum of Instructions Regarding Extent of Audit (Railway Audit)". He has been authorized to exercise all powers as "Head of the Department" under Fundamental Rules & Supplementary Rules and compilation of the delegation of Financial Power Rules, 1958. The administrative and financial powers of the Principal Director of Audit are given in Appendix-VI.

The two Deputy Directors have been declared as "Heads of Offices" in respect of two Production Units of CLW & DLW. They exercise the administrative and financial powers as heads of offices delegated by the Comptroller & Auditor General of India and the Principal Director of Audit, Railway Production Units. The powers delegated to them are shown in Appendix-VII.

The powers of the Audit Officers of the production Units and of the Metro Railway Audit Office, Calcutta are shown in Appendix-VIII, while those delegated to Assistant Audit Officers and Section Officers (Audit) of these offices have been shown in Appendix-VIII.

2.1 OFFICE ORGANISATION

The Metro Railway, Calcutta has its Head Quarters at Calcutta under the overall charge of a General Manager to look after the construction of the underground Rapid Transit System. The Chittaranjan Locomotive Works has the Headquarters at Chittaranjan, with a General Manager as its administrative head while the Diesel Locomotive Works has its Head quarters at Varanasi with a General Manager similarly posted as its administrative head. Each of these two Production Units has a purchase wing including a Transit Stores Depot at Calcutta.

The two branches, viz. Railway Production Units Audit Office and the Metro Railway Audit Office at Headquarters, Calcutta function independently of each other in all matters except certain common administrative issues and for annual 'budget and staff' proposals which are consolidated by the Railway Production Units Office, Calcutta, based on the budget estimates and staff proposals submitted by the various unit offices including the Metro Railway Audit Office, Calcutta and the consolidated budget estimates and staff proposals with the periodical control statements are submitted by it to the Comptroller & Auditor General of India on behalf of all these units.

For the effective discharge of its day to day work, Head Office of the Railway Production Units Audit Office at Calcutta is divided into the following seven sections :-

- (I) Administrative Section dealing with administrative work.
- (II) Routine & Correspondence Section dealing with contingent expenditure, receipt & dispatch of letters & other Miscellaneous Work.
- (III) Central Report section concerned with processing of draft paragraphs for the Railway Audit Report etc.
- (IV) Central Correspondence Section concerned with co-ordination of technical work done by the branch offices of CLW, DLW and compilation work of the total activities of all the two RPU units & Metro Railway etc.
- (V) Books & Appropriation section concerned with overall correspondence on Books & Appropriation of the two Production Units & Metro Railway.
- (VI) E.D.P. Section dealing with computer matters relating to two RPU Units & Metro Railway, Calcutta.
- (VII) Welfare Section relating to all welfare activities, staff matters etc. of RPU & Metro Railway.

The Principal Director of Audit, Railway Production Units is assisted by three Audit Officers at the Headquarters office at Calcutta, who are directly responsible for the day to day work of the seven sections mentioned above. To assist them in the proper discharge of their work, the Audit Officers have under them the necessary supplement of staff comprising of Assistant Audit Officers (Audit), Section Officers (Audit), Senior Auditors, Auditors, Senior Personnel Secretary (G.O), Welfare Assistant, Junior Translator, Steno, Clerks, Record Keeper, Junior Gestener Operator, Group 'D' Peon.

For the proper and efficient discharge of work of the respective unit offices at Chittaranjan and Varanasi, the Principal Director of Audit is assisted by two Deputy Directors directly in charge of each of these unit offices. For assisting the Deputy Directors in their work there are two or more Audit Officers posted at these units offices with necessary supplement of staff comprising of Assistant Audit Officers (Audit), Section Officers (Audit), Senior Auditors, Auditors, Stenos, Typists, Clerks, Record Keepers, Duffry Group 'D' Peon etc. under them. The organization of these unit offices are briefly described below:-

2.1.1(a) Chittaranjan Locomotive Works Audit Office, Chittaranjan

This office has the following sections for dealing with work indicated against each.

- (i) Administration Section for dealing with all administration work.
- (ii) Routine & Correspondence Section for dealing with receipt & dispatch of letters, contingent expenditure and other miscellaneous work.
- (iii) Establishment Sections for dealing with audit of establishment transactions.
- (iv) Expenditure Audit Section for dealing with audit of all works transactions.
- (v) Workshop Audit Section for dealing with audit of all workshop transactions.
- (vi) Stores Section for dealing with audit of all stores transactions.
- (vii) Books and Budget including Appropriation section for audit of-compiled accounts all completed accounts, journals vouchers etc. and annual Appropriation Accounts.
- (viii) Costing Sections for conducting audit of all cost accounts, reports and other related documents.
- (ix) Efficiency-cum-Performance Audit Section.

Charge of these three Sections have been distributed amongst three Audit Officers posted at the station. However, the Dy. Director holds direct charge of one or two important sections, besides being in charge of overall supervision of all the other sections of the office.

2.1.2 (b) Diesel Locomotive Works, Varanasi

The Organisational set up of DLW Audit Office, Varanasi is similar to that of CLW Audit Office, Chittaranjan with the difference that all inspections are centralized and conduction by a section called Inspection Section. The direct charge of these sections has been entrusted to one Audit Officer posted at the station but the direct charge of one or two important sections is held by the Deputy Director himself.

2.1.3 (c) Metro Railway Audit Office, Calcutta

For the proper discharge of duties relating to Metro Railway Audit Office, Calcutta the Principal Director is assisted by three Audit Officers, who have under them necessary supplement of staff comprising of Assistant Audit officers (Audit), Section Officers (Audit), Senior Auditors, Auditors, Steno, Clerks & Group 'D' Peons. This office is divided into the following sections for conducting the day to day work.

- (i) Administration Section.

- (ii) Expenditure Section.
- (iii) Establishment Section.
- (iv) Stores Section.
- (v) Central Section.
- (vi) Routine & Correspondence Section.
- (vii) Inspection Section.
- (viii) Books & Budget including Appropriation Audit Section.
- (ix) Traffic Audit Section.

These sections function on the same lines as in the Railway Production Unit Offices.

The detailed working procedure of each of these sections has been given in Chapter III & VI.

The distribution of work amongst the Gazetted Officers is decided by the Principal Director of Audit from time to time as may be administratively convenient and necessary.

A return showing the distribution of Charges amongst the various Gazetted Officers as on 1st March is to be sent to the Comptroller & Auditor General of India by the 31st March every year.

ANNEXURE – II

Organizational setup of the office of the Principal Director of Audit, RPU & Metro Railway, Calcutta. Showing the sanctioned strength & actual staff strength as on 31.3.2008

PRINCIPAL DIRECTOR OF AUDIT							
RPU/CLW/CRJ	RPU/DLW/VARANASI				RPU/DD.QRS/CAL	RPU/MR/CAL	
DEPUTY DIRECTOR OF AUDIT/CLW/CRJ	DEPUTY DIRECTOR OF AUDIT/ DLW/VARANASI						
	Sanctioned strength/ actual strength		Sanctioned strength/ actual strength		Sanctioned strength/ actual strength		Sanctioned strength/ actual strength
Senior Audit officer	2/ 2	Senior Audit officer	1/ Nil	Senior Audit officer	3/ 3	Senior Audit officer	3/ 2
Audit officer	1/ 1	Audit officer	1/ 2	Audit officer	Nil/ Nil	Audit officer	Nil/ 1
Assistant Audit officer	6/ 5	Assistant Audit officer	6/ 8	Assistant Audit officer	5/ 4	Assistant Audit officer	4/ 4
Section officer	2/ 3	Section officer	2/ Nil	Section officer	Nil/ 1	Section officer	1/ 1
Senior auditor	19/ 23	Senior auditor	18/ 18	Senior Auditor	7/ 8	Senior auditor	15/ 17
				Senior PS to PDA (GO)	1/ 1		
				Welfare Ass	1/ 1		

Auditor	5/ 2	Auditor	5/ 3	Auditor	2/ 1	Auditor	3/ 1
		Junior Hindi Translator	1/ Nil	Junior Hindi Translator	2/ 1		
Steno	2/ Nil	Steno	1/ Nil	Steno	1/ Nil	Steno	1/ Nil
Clerk	2/ 1	Clerk	2/ 3	Clerk	4/ 1	Clerk	2/ 1
				*DEO	2/ -		
				Car Driver	1/1		
Record keeper	1/ Nil	Record keeper	1/ 1	Record keeper	1/ 2		
Gr. 'D'(Duftry; J.G.O., Sr. Peon, Peon)	4/ 3	Gr. 'D'	4/ 3	Gr. 'D'	5/ 6	Gr. 'D'	2/1
Total	44/ 40	Total	42/38	Total	33/ 31	Total	31/ 28

* 2 Posts of DEO has not been treated as separate posts as these have been created keeping 2 posts of Clerk in abeyance.

2.2 Gazetted Establishment.

The sanctioned strength of the Gazetted staff as on 1st March is given in the gradation list prepared every year. The scales of pay of Gazetted staff are as under:-

<u>Designation</u>	<u>Cadre</u>	<u>CCS Revised Pay Rules 1986</u>	<u>CCS Revised Pay Rules 1996</u>	<u>Creation of higher functional grade in the cadre of IA & AD</u>
(1) Principal Director of Audit	Class '1' IA&AS	Rs. 5900-200-6700	18400-500-22400	
(2) Director	Sr. Time scales of IA&AS	Rs.	12000-375-16500	
(3) Dy. Director	Sr. Time scales of IA&AS	Rs. 3000-100-3500-125-4500	10000-325-15200	
(4) Astd. Director of Audit	Jr. Time scales of IA&AS	Rs. 2200-75-2800-EB-100-4000		
<u>Group 'B'</u>				
(1) Senior Audit Officer (w.e.f.1.92)		2375-75-3200-EB-100-3500	8000-275-13500	2200-75-2800-EB-100-4000 (In terms of circular & AG's letter No. 3305-BRS) 361-92 Implementation w.e.f. 1.4.92

(2) Audit Officer	2375-75-3200-EB- 100-3500	7500-250-12000
Asst. Audit Officer (w.e.f. 1.3.84)	2000-60-2500-EB- 75-3200	7450-225-11500
(3) PS to PDA (w.e.f. 3.8.87)	2000-60-2500-EB- 75-3200	6500-200-10500

2.2.1 Non-Gazetted Establishment:-

The strength of the permanent and temporary non-gazetted Establishment as on 1st March is given in the gradation list. The following table shows the scales of pay of Non-gazetted staff:-

Designation (1)	Revised pay rules 1986 (2)	Revised pay rules 1996 (3)
Group- 'C'		
Selection Grade Section		
Officers (abolished w.e.f. 1.3.84 & redesigned as Asstt. Audit Officer)		
Section Officer	Rs. 1640-60-2600-EB-75-2900	6500-200-10500
Sr. PA to PDA (NGO)	Rs. 1640-60-2600-EB-75-2900	5500-175-9000
Welfare Assistant	Rs. 1640-60-2600-EB-75-2900	6500-200-10500
Supervisor (to be filled in by selection Sr. Auditors) (w.e.f. 1.4.1989)	Rs. 1640-60-2600-EB-75-2900	6500-200-10500
Auditor		
Selection Grade		
Sr. Auditor (w.e.f. 1.3.84)	Rs. 1400-40-1600-50-2300-EB- 60-2600	6500-200-10500 (ACP) 5500-175-9000
Junior Translator (w.e.f. 30.10.92)	Rs. 1400-40-1600-50-2300	5000-150-8000
PA to PDA (NGO)	Rs. 1400-40-1600-50-2300-EB- 60-2600	5500-175-9000
Auditor	Rs. 1200-30-1560-EB-40-2040	4500-125-7000
Stenographer	1200-30-1560-EB-40-2040	5000-150-8000
Clerk/typist	Rs. 950-20-1150-EB-25-1500	3050-75-3950-4590
Record keeper (w.e.f. 1.3.84)	Rs. 825-15-900-EB-20-1200	2750-70-3800-75-4400

Group 'D'

Junior Gestener Operator	Rs. 800-15-1010-EB-20-1150	2650-65-3300-70-4000
Duftry	Rs. 775-12-955-EB-14-1025	2610-60-3150-65-3540
Senior Peon	Rs. 775-12-955-EB-14-1025	2610-60-2910-65-3300-70-4000
Peon	Rs. 750-12-870-EB-14-950	2550-55-2660-3200

2.3 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

Section Officers(Audit) : Rs. 500-20-700-EB-25-900

Assistant Audit Officer : Rs. 650-30-740-30-800-EB-40-1040

(Group B Gazetted)

2.3.1 80% of the section officers (Audit) posts and 80% of the Auditors posts were made available in the higher Scales (Rs.650-1040) of A.A.O. and (Rs.425-800) of Sr. Auditor in the existing section officers (Audit) and Auditors Cadres in the total existing sanctioned strength. Supervisors posts at 8% of the Section Officers posts in the scale of Rs.1640-2900 are to operated w.e.f. 1.4.89 as per orders.

(Authority – C & AG's letter No.576-N. 4/51-84 dated 2.6.84 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 14.3.89).

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

(Authority :- C&AG's letter No.106-N.2/74-83 (i) dated 18.10.94 and Para No.3.13.1 of Manual of Instructions for restructuring of Cadres in IA & AD).

2.3.3 (c) In terms of C&AG's circular letter No.3305-BRS-361-92 dated 30.10.1992 regarding creation of higher functional grade in the cadre of Audit Officers in IA & AD, 80% of the posts of Audit Officers have been upgraded in the O/o the Principal Director of Audit, R.P. U & MR unit, from the scale of 2375-75-3200-EB-100-3500 to the scale of (Rs. 2200-75-2800-EB-100-4000)w.e.f. 1.4.92. After the upgradation of the posts, the strength of Audit officers in the scale of pay of Rs2375-75-3200-EB-100-3500 has become 3 w.e.f. 1.4.92 and that of Senior Audit Officers in the scale of pay of Rs2200-75-2800-EB-100-4000 becomes 10 only w.e.f.1.4.92.

2.4 Power of Principal Director of Audit and the Deputy Director of Audit.

The Principal Director of Audit is authorized to exercise all powers of Head of the Departments under F.R. & S. R. G.F.R. etc. (Authority : C&AG's letter No.1383-Admn.II/G-7 A-C-Ar. G (Admn.) 55 dt. 29.9.1955).

2) The itemized list of powers exercisable by the Principal Director is given in the M.S.O. In terms of the Rule 3 of the delegation of Financial Power Rules 1958 read with SR 2 (10). The Dy. Director (HQ) has been declared as the Head of

the Office for the purpose of Financial Rule of the Government. The delegated powers exercisable by the Dy. Director, Headquarters as Head of Office and the Audit Officer (Admn.) are given in Appendix-II.

3) The distribution of administrative work between Principal Director of Audit, Deputy Director & Audit Officer Admn. is as given in Annexure-I.

2.5 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 derived direct from an Act of Parliament (e.g. Income Tax Act) or Rules, Regulations and Bye-Laws made under the various articles of the Constitution (e.g. F. Rs. C.C. A. Rules, C.S. Rs., Delegation of Financial Power Rules etc.).

2.6 The following shall be the distribution of Supervisory and Administrative functions among Principal Director of Audit, Dy. Director (Head Quarters) and Audit Officer (Administration).

2.6.1. Principal Director of Audit.

1. Establishment matters relating to the Senior Audit Officers, Audit Officers, Asstt. Audit Officers and Section Officers.
2. Sanctioning of leave to Sr. A.Os. and Audit Officers.
3. Sanctioning of contingent expenditure in excess of Rs.1000/- subject to budget provision.
4. All correspondence and returns to the C & AG of India.
5. Countersigning/passing of traveling allowance bills, Conveyance bills, medical reimbursement bills for IA & AS officers.
6. Sanctioning of Casual Leave to Sr. Audit Officers & A.Os.
7. All work connected with staff proposals, budget control statements & Appropriation Accounts.
8. Temporary advances from General Provident Fund under Rules 12(3) for Sr. Audit Officers, Audit Officers & IA & AS Officers.
9. Allowing E.O.L. to count for Pension in circumstances mentioned in the Ministry of Finance's office Memorandum No. 6(2)-EV/68 of 18.4.68 in case of Audit Officers & Section officers.
10. Office accommodation, Sitting of offices, house Keeping etc.
11. Office Associations and Recreation Club.

2.6.2 Deputy Director

1. Establishment matters relating to Sr. Auditors, Auditors, Stenographers, Clerks/Typists, Junior Translator, Group 'D' staff.
2. Functioning as Welfare officers.
3. All work connected with examinations (except S.O.G. Exam.).
4. Passing/Countersigning of TA Bills, conveyance Bills, Medical reimbursement bills and reimbursement of Tuition fees bill of G.O. Group B.
5. Sanctioning of advance for the purchase of bicycles, fans etc.
6. Allowing E.O.L. to count for pension in certain circumstances mentioned in the M. F.'s Office Memorandum No.F6(2)-EV/68 of 18.4.1968 in Cases of Senior Auditors, Auditors, Steno., Clerks, Typists and Group 'D' staff.

7. Sanctioning of Leave to A.A.Os., Section Officers beyond 15 days and in respect of N.G.O. staff in excess of 30 days.

2.6.3 Audit Officer (Admn.)

1. Passing of Salary Bills, Travelling Allowance and Conveyance bills, Claims for Medical Reimbursement of N.G.O. and scrutiny of T.A. Bills of Gazetted Officers.
2. Pension cases of staff and custody of nomination of Deal cum Retirement Gratuity and Family Pension.
3. 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 Senior Auditors, Auditors, Stenographers, Clerks/Typists, Record Keepers and Group 'D' for periods not exceeding 30 days when no substitutes are required.
5. All work in connections with issue of Pass & P.T.Os.
6. Periodical verification of rent receipt from staff.
7. Sanctioning of Contingent expenditure upto Rs.1000/- in each case subject to budget provision.
8. All work in connection with purchase of stationery liveries, furniture etc.
9. All work in connection with Annual Establishment returns & other Routine Returns.
10. Routine Correspondence.

CHAPTER-III

3. Departmental regulations – General

Transfer of Charge of Principal Director of Audit.

(Para 21 of the Railway Audit Manual)

3.1. (a) On the occasion of each transfer, a certificate of making over and taking over charge should be prepared by the Administration Section for signatures by the relieved and the relieving officer and report be sent to C & AG of India (Rlys) and Addl. Dy. C&AG of India (Rlys). Advances are also to be sent to (1) PDA, Central Revenue (2) PAO, AG concerned (3) The General Manager of CLW, DLW & M. Rly. (4) The Financial Adviser & Chief Accounts officers of CLW, DLW & M. Rly. (5) PDA, E. Rly. (6) The Audit Officers in charge of unit offices.

3.2. (b) The Handing over memorandum should be prepared in five parts as under :

- (i) Matters relating to JA & As Officers (to be sent to Asstt. C&AG (P).
- (ii) Matters relating to Audit Officer (to be sent to Dy. Director (Rlys.) in the O/o the C&AG of India).
- (iii) Establishment matters relating to confidential issues (to be sent to Dy. Director (Rlys.) in the O/o the C&AG of India).
- (iv) Establishment matters not of confidential nature (to be sent to Dy. Director (Rlys.) in the O/o the C&AG of India).
- (v) Other matters to be sent to Dy. Director (Rlys.) in the Office of the C&AG of India.

3.3 (c) Documents to be handed over to the successor by the P & A in consequence of his/her transfer:-

A list of all keys, valuables of secret documents to be handed over by the relieved officer to his successor under Para 44 of the Manual of Standing Order, P.D.A. and the same should be attached to the memorandum to be prepared by Co-ordination section after obtaining necessary materials from Boi/sections (Para 43 of the MSO (Admn.) Vol.I).

3.4 Handing over notes of officers and staff.

When any officer is relieved of his charge a detailed handing over note 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 handing over note and personally handed over to the successor. The handing over note should be sent to the Co-ordination section. However, the Certificate of charge should be sent by all other to the Administration Section. The copy of the Secret MOI (Rly. Audit) I the possession of officers should be handed over to the successor and the fact mentioned in the handing over note.

Auditor/Sr. Auditor should also prepare a detailed handing 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).

3.5 Travelling 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 Railway 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.

3.6 Periodical Meetings of Gazetted Officers.

C & AG has desired that in order to improve efficiency and functioning of officers in the Department, the Principal Director of Audit should have close periodical interaction with their Group officers. The Group officers in turn should meet **Sr. A.Os/A.Os/A.A.Os** of their wings regularly and obtain first hand information on the state of work in their wings and also try to improve staff relations. These meetings would ensure accountability at all levels and also serve as a mechanism for monitoring and central activities. The meeting would also help in achieving close liason between different groups/wing. It would also be desirable that an authenticated record is available for reference during future meeting.

[Authority “- C&AGs Circular letter No. 106-O&M/1-93 dt. 26.2.93 regarding Periodical meetings with Group officers and Sr. A.Os/A.Os/A.A.Os].

3.7 Tour Programme of Gazetted Officers.

The Branch Officers should send their tour programmes in quadruplicate to the RPU, Head Quarter, Administration Section by 10th of the previous month. After scrutiny and approval of the Principal Director of Audit, the Administration Section will return one copy of the approved Tour Programme to the Branch Officers, forward one copy to concerned Group ‘A’ officers and one copy to the Administration Section of the concerned unit office for checking their T. A. bills.

3.8. Leaving of headquarters station.

Prior permission in writing should invariably, be obtained by all the Government Servants (including Group ‘D’ staff) to leave headquarters either on Casual Leave or during holidays (including Saturday & Sunday). Address during such absence from Head Quarters and Stations where they could be contacted should invariably be left with the office. An authority competent to sanction casual leave under the existing orders shall be competent to permit the staff to leave headquarters during Casual Leave and/or holidays.

3.9 Conduct & Discipline etc.

All staff of Railway Audit office are covered by the Central Civil Services (Conduct), Rules, 1964 and the Central Civil Services (Classification, Control and Appeal) Rules, 1965.

A declaration regarding immovable property required to be make under Rule 18(4) ibid by the officers of the Indian Audit and Accounts Service has to be submitted to the C&AG in the month of January every year (Paras 142 & 293 of the Manual of Standing Order (Admn..Vol.1).

Accordingly all Gazetted Officers and staff working under the Principal Director of Audit on deputation from the office of the Principal Director of Audit/E. Rly. shall submit such declaration in respect of self and dependants in the month of January each year.

(C&AG’s letter No. 1) 223-GE/565-54 dated 12.1.1956

2) 1386-GE/565-54 dated 1.3.1956

3.10 Giving information to outsiders.

No official information is to be furnished by any Railway 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 shall be supplied to outsiders.

- (1) C&AG's confidential 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 Confidential letter No.1831/Admn.1/131-54 dt. 27.9.84 & DRA's Endst No.E-8-58/54 dt. 30.12.54.

3.11 Free Passes & PTOs.

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 respective 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 leave (i.e. leaving exceeding four months) Passes & PTOs will be admissible provided they have completed not less than one year service in the Railway Audit Department and provided also that the C&AG declares in each case that the officers will return to Railway Audit Office on the expiry of leave (Para 15 of RAM).

The officers and staff of the Railway Audit including the officers of the IA&AS serving in the Railway Audit 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.

School Passes.

Transfer Passes.

Free Residential Card Passes/Concession Season Tickets over sections on which admissible.

Passes for transfer of motor cars.

Settlement Passes.

Past Retirement complimentary (except officers of the IA&AS in respect of whom each case will be dealt with on merit and should be referred to ADAI (Rlys.).

Misc. Passes over the home live only as admissible to Railway employees under Home Live Pass Rules (Rly. Board's letter No.E(G) 58 P55-20 dt. 8.6.61 received under C&AG's letter No.225k7-RA II/177-72/60KW dt. 3.7.61/

Special Passes on sports accounts for participating in sports organized by the Central Sports Committee of the IA&AD (Authority : Rly. Boards letter No.E(TRG)63-Ps 5-20/1 dt. 15.1.63.

Passes to widows/widowers of Railway Audit Staff.

Widow or widower of a Railway Audit employee is eligible for passes on limited scale in lieu of surrender of two sets of PTOs each 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 letter No.E(W) 85 PS5-8/2 dt. 23.2.89 received under ADAI (Rlys.) letter No.M-165-RA III/T/1261/87 dt. 6.4.89).

The Railway Audit Staff shall not be entitled to the following concession which are admissible to Railway employees only.

Passes on First appointment.

Passes to office bearers of unions of staff of the Railway Audit Department (Rly BD's letter No.E(G)-58PS-5-20/ dt. 6.6.61).

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 final retirement as per the extant Rules.

(ADAI (Rlys.) letter No.572-RA IV/1/17-12/35 dt. 17.7.1988.

Passes & P.T.Os. to the staff in headquarters office will be issued by the officer in charge of administrative section. Passes & P.T.Os. to staff outside the headquarters will be issued by the nominated branch officer. They shall send return of Passes/PTOs issued in each quarters for review and confirmation by P.D.A. The passes so issued will be audited by nominated section officer/Asstt. Audit Officer.

3.12. Residential Accommodation.

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 case, 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.

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 matters of recovery of rent, water, electricity charges etc. as fixed by the Railway Administration from time to time.

3.13. Complaints & Representatives:-

All Complaints & 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 G. O. I., Ministry of Home Affairs O.M. No.25/34/68-Ests. (n) dt. 20.12.68 received under C&AG's No.83-NGE III/6-69 dt. 8.1.69. No cognizance should be taken of a representation on service matters submitted by a relative of Govt. Servant unless it is due to death or physical disability of the Govt. Servant himself.

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 Govt. Servants by H.O.D., who bring pressure influence through Members of Parliament or prominent persons, politicians etc.

List of appeals, Memorandum, Petitions etc. addressed to the C&AG withheld by the P.D.A. for the Quarter ending March, June, September & December should be submitted to C&AG by 15th of April/July/Oct. & January respectively.

3.14 Staff Association:-

There is one Staff Association viz. E. Rly. R.P.U. & M. R. Staff Association in this office along with unit office and productions units of CLW & DLW.

Representation from staff association addressed to higher authorities may not be forwarded if:-

they contain disrespectful or improper language.

the representation is on matters of local interest on which PDA can take a decision.

The representations merely repeats old demands/ grievances rejected or not accepted or on which definite Policy decision exists.

2) Contents of telegraphic representation should be approved by the Head Office.

3) Recognised staff associations may be allowed to hold meetings within office premises.

4) Apart from routine notifications relating to:

a) Holding of meetings

b) Elections and result thereof.

c) Statement of accounts of associations and

d) Reminders to members about their dues the display of notice by the recognized associations in the office premises requires prior permission. Such notice shall be displayed on the notice board specified for the purpose.

3.15 Grants in aid for Recreation Club.

The rate of recurring grants in aid will be Rs.25 per person per annum and will be computed on the basis of the total strength including gazetted offices. In addition to the recurring grants other grants may also be obtained in respect of small units if it is considered that the recurring grant by itself is insufficient for provision of amenities. On receipt of grant from C&AG, the PDA/RPU & MR will distribute the same to the unit offices at CLW, DLW, Head Quarter & Metro Railway. The grants in aid are intended for recreational and welfare activities only. It must be ensured that audited accounts of expenditure incurred from the grant for the previous year are submitted by Recreation Club immediately after close of financial year and these should be accompanied by all vouchers.

[Authority : C&AG's letter NO.352-NGE V/23-89 dated 18/22.3.1988.

3.16 Indian Audit & Accounts Department Benevolent Fund:

To provide relief to the staff, their family members and dependents in cases of distress and real hardships and also to promote, wherever necessary welfare activities of staff the C&AG of India has set up a fund named "The Indian Audit & Accounts Departments Benevolent Fund". The affairs of the fund are administered by a Central Governing Committee located at Delhi and assisted by Regional Committee comprising of one or more Audit Offices in a region. Accordingly, the office of the Principal Director of Audit, RPU & M.R. falls under West Bengal, Eastern Region II of this fund. Any official serving in the IA & AD

or on deputation to any other Department is eligible for membership of this fund. The note of subscription for different groups of staff is given below:

Group 'A'- Rs.2/-, Group 'B'- 2/-, Group 'C'- Rs. 2/- and Group 'D'- Re. 1/-.

Any person who donates Rs. 150/- in lumpsum or in installments shall be enrolled as a life Member of the Fund.

CHAPTER-IV

Departmental Regulations – Staff Matters.

4.1.1 Recruitment Rules in Clerical Cadre:

The recruitment to the cadres of Auditors, Clerks, Stenographers, i.e. clerical Cadres in IA & AD is done through the Staff Selection Commission, under the Department of Personnel & 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 & reserve categories to the Commission which will in turn recommend the list of persons alongwith dossiers of each person, to whom calls are to be issued as per requirement. The office of the P.D.A. will finally issue offers of appointment to such candidates who are found fit for employment.

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

4.1.2. Recruitment Rules for the post of Auditors.

- a) 50% of the vacancies by Direct recruitment.
 - b) 40% of the vacancies in Auditor's Cadre are to be filled up by promotion of clerks with 5 year regular service in grade seniority basis, failing which by direct recruitment.
 - (c) 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.
- Direct recruits and clerks promoted on Seniority basis are required to pass a Departmental Examination of Auditors will in such time limited and within such chances as prescribed by C&AG of India, failing which the recruits shall be liable to be discharge from service and promotees reverted to Clerks Grade.

4.2 On passing the Departmental Examination the successful candidates will draw Qualification Pay (QP of Rs.60 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., C.C.A., Transport 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 senior Auditor.

4.3. Recruitment Rules for the post of Clerks/Typists.

- (i) Direct Recruitment – 85%

(ii) (a) 5% from amongst Group 'D' officials with 5 years regular service in the grade and who passes Matriculation or equivalent qualification on seniority basis, subject to rejection of unfit, failing which by direct recruitment.

(b) 10% amongst Matriculate Gr. 'D' official 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.

In offices where non matriculate Gr. 'D' officials 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 utilized for promotion of such staff and vacancies to be filled by direct recruitment correspondingly reduced.

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 increment, confirmation or promotion by seniority or through any Departmental Examination.

4.4 Recruitment rules for the posts of Stenographer

(i) 80% by direct recruitment.

(ii) 20% by promotion of Clerks, failing which by direct recruitment.

Promotion of Clerks is for those who have qualified in the limited Departmental Competitive Examination for promotion as Stenographer as specified by C&AG of India.

4.5 Recruitment of Group 'D' Staff (Paras 341 to 344 MSO (Admn./Vol.I))

The applications of the following categories should only be considered for appointments for Group 'D' posts.

Those sponsored by Employment Exchange.

Those who are already working as contingency paid labour in the office concerned provided they are registered with Employment Exchange and possess requisite qualification prescribed for appointment to Group 'D'.

The minimum age limit is 18 years and maximum 25 years. The minimum qualification for recruitment is VIII-th Std. pass from a recognized Board.

4.6 Extension of time limit for joining duty for new recruits.

Principal Director of Audit is empowered to grant extension of time for a maximum period of 2 months at the request of the candidates for joining duty either due to illness of self or other reasons. Extension beyond the above period requires the approval of C&AG of India. In cases where the delay is solely due to non-completion of medical formalities in respect of the candidate himself, P.D.A. 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.

4.7

Appointment on compassionate grounds:

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 die 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 relative of a Government Servant who dies in harness will be considered even when there is an earning members in the family of the deceased government servant if the Director of Audit is satisfied that the grant of the concession is justified having regard to the number of dependants left by the deceased Govt. Servant, assets & liabilities left by him, income of the earning members etc.

In exceptional cases, the benefit of compassionate appointment may be extended to the son/daughter/near relative of the Govt. Servant retired on medical grounds. This concession will not, however, be extended to cases, here the Govt. 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.

- (i) The appointment of son/daughter/near relative of the deceased employees may also 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 of 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.

In the case of appointment of widow of deceased Govt. Servant as Peon (Group 'D') on compassionate grounds, she may be exempted from the requirement of the educational qualification.

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

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

The number of posts to be for compassionate appointments should not exceed substantially on any particular occasion, after allowing for other

reservations like those for SC/ST Handicapped persons etc. in each cadre.

4.8 Recruitment against Sports Quota.

Appointment of meritorious sports person can be made by the Principal Director of Audit to any post in Group 'C' or Group 'D' as per extant orders of C&AG of India.

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. Application received from meritorious eligible sports persons in response to press advertisement are considered by the competent authority.

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

Annual report on sports quota appointments for a year should be sent Headquarters office by 15th of January of succeeding year.

4.9 Appointment of Welfare Assistant.

One post of Welfare Assistant in the scale of Rs.6500-10500 (revised) has been sanctioned for this office in March 1985 and created with effect from 18th June 1985 vide this office O.O. No.8 dated 21.6.85 to assist in the welfare activities of the O/o the PDA/RPU & M.R./Calcutta. The post is ex-cadre and is to be filled in by deputation from eligible staff of the O/o the PDA/ER/Calcutta to be operated at Calcutta. Those who have put in a minimum of 15 years of service as Auditors are eligible the post. The main consideration for the selection for the post will be the suitability and aptitude of persons for welfare activities and not seniority. The selection will be made from among Volunteers by the D.P.C. The person appointment 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 : C&AG's letter No.1252-BRS/339-84-I dt. 23.3.85)

2) MOF OM No.F1 (II) E III (B) 75 dt. 7.11.75.

4.10 Employment of members of family of Government Servant in foreign Organisation.

Every members of this office, whose spouse or other members 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 service etc.

- (ii) International organizations viz. U. N. and other related organization or any other similar body of which India is a member.
- (iii) Foreign Commercial Organisations.
- (iv) Employment in commission or agency basis will be deemed to be regular employment put this will be limited to contracts or dealing with Govt. Departments and Public Sector Undertakings.
(Authority : C&AG's letter No.697-Ne/74-88 dt. 26.8.88.
[Ref : Para 3.11 of Manual of d/o D. A./W.R Vol.I]

4.11 Promotion to Senior Audit Officer's Cadre.

At the time of restructuring of IA & AD, the cadres of the Audit Officers were not restructured and the matter regarding grant of an appropriate scale of pay to Audit Officers was under consideration of the Government. Keeping in view the duties & responsibilities & functional needs, a promotional Group 'B' grade in the scale of Rs.2200-75-2800-EB-100-4000 of A.Os/Accounts Officers in IA & AD & other organized Accounts Cadres, except Railways Accounts Cadre, have been provided by the Govt. the number of posts in the promotional scale of Rs. 2200-75-2800-EB-100-4000 will be 80% of the sanctioned strength of the respective cadres of Audit/Accounts Offices.

The Audit/Accounts officers in the scale of 2375-75-3200-EB-100-3500 with a maximum of three years regular service will be eligible for promotion to the scale of Rs. 2200-75-2800-EB-100-4000 . The promotion will be made after following the due process of promotion by adopting the principle of seniority-cum-fitness. As the posts in the scale of Rs. 2200-75-2800-EB-100-4000 are in functional promotional grade, benefit of FR 22 I (a) (i) (old FR 22-C) will be admissible on appointment to this scale. The panel for promotion will be prepared by the Department Promotion Committee to be constituted and instructed by Head Quarter office. This order has become effective w.e.f. 1.4.92.

(Authority : Ministry of Finance, Dept. of Expenditure's O.M. No.F-6(82)-IC/9, dt. 22.9.92)

4.12 Promotion to Audit Officer's Cadre

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

(Para 3.12 of Manual of Instructions for restructurations of cadres in IA & AD).

4.13 Promotion to the Cadre of Section Officers (Audit)

(Paras 48 to 52 of Railway Audit Manual and Paras 180 to 185 of MSO (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.

4.14 Promotion to the Cadre of Supervisor

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 1.3.89. The post (Group 'C') is on the standard scale of Rs. 6500-10500. The post is a selection post and order of Govt. of India, as applicable to SA &AD, issued from time to time on procedure for filling up selection posts will apply.

(a) Posts will be filled by promotion form

(i) Senior Auditor with 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 Auditors & 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 Offices in IA & AD, Supervisors, subject to satisfying above requirements. The period of deputation will not ordinarily extended beyond 3 years.

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

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 VIII th Ed.).

Supervisor would not be eligible for promotion as Asst. Audit Officer, which is to be mentioned specially in the appointed orders.

(Authority : C&AG's No.290 N2/154 88 dt. 14.3.89) Circular No.NGE/17/189).

4.15 Promotion of Auditors as Senior Auditors

Consequent on 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.5500-9000 is completion of 3 years regular service in the Grade of Auditors, i.e. Rs.4500-7000 on crucial date and those who passed Departmental Examination for Auditors. The crucial date for determining eligibility criteria would be 1st October proceeding for the preparation of panel for operation from 1st January.

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

4.16 Promotion of Clerks as Auditors

The promotion posts for Clerks as Auditors in the grade of Rs. 4500-7000 will be 40% on seniority cum fitness basis from Clerks with 5 years service in the grade. 10 percent of vacancies in Auditors cadre will be filled in by promotion of graduate Group 'D' official or graduate Clerks, with three years continuous service, on passing the Departmental Examination for Auditors or Clerks passing the Section Officers Grade Examination, Part-I failing which by direct recruitment.

Note

Clerks/Group 'D' appointed as Auditors on passing the Departmental Examination for Auditors Part-I of the Sections Officers Grade Examination will be eligible to Qualification Pay of Rs.60/- P.M. from date of appointment as Auditor on the analogy of the instructions contained in Para 3.8.1 of Manual of Instructions on Restructuring.

Unless exempted from passing type test by orders of C&AG, a Clerk who had not qualified the prescribed test will not be eligible for promotion by seniority or through any Departmental Examination vide Headquarters circular No.321-N2/46-87 dt. 1.4.87.

(Authority : C&AG's No.768-No2/47-88 dt. 26.8.88 and MOF OM No.7(8) E (III)/87 dt. 4.10.88 received under C&AG's No.987-Audit I/84-86/IV-88(192) dt. 13.10.88.

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

(a) Five percent amongst Group 'D' staff with 5 years regular service in the grade and who possesses Matriculation or equivalent qualification on seniority basis and ten percent from amongst Matriculate Group 'D' officials qualifying the Limited Departmental Competitive Examination prescribed by the C&AG 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 years continuous service on the 1st of the month in which examination is held.

(b) In offices where non Matriculate Group 'D' have qualified in the Departmental Examination held prior to commencement of these rules are awaiting promoting 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 C&AG a Clerk (except one aged 45 years or more) who has not qualified in the type test will not be entitled to increments, confirmation, promotion etc.

(Authority : C&AG's letter No.290 N.2/46-87 dt. **.3.1987).

[Reference Para 3-16 of W. Rly's D.M. Vol.I]

4.18**Promotion of Group 'D' staff as Record Keeper**

A new cadre of Record Keepers (2750-4400) limited to 15% of posts of Group 'D' has been introduced with effect from 1.3.84. This will be promotional post for all Group 'D' with 7 years service possessing VIII-th Std. pass qualification. Twenty per cent of the regular posts of Record Keeper will be in the functional Selection Grade (3050-4590).

The earlier qualifying test for Duftaries and departmental qualifying examination for non-Matriculate Group 'D' for promotion as Clerks, stand abolished with effect from 1.3.84.

(Authority : Para 3.13.1., 3.13.2., 3.13.3., & 4.4 of Manual of Instructions for restructuring of Cadres and C&AG's No.106-N2/74-83 (i) dated 10.10.84, CAG's No.536-N/2/1-88 dt. 12.6.89).

4.19 Promotion to the post of Personal Assistant/Sr. Personal Assistants.

Consequent upon the cadre review of Stenographers, Personal Assistants etc. in the field offices of IA & AD, one post of Personal Assistant in the grade of Rs.5000-8000 has been marked out by Headquarters office for operation in this office.

Stenographers in the grade of Rs.4000-6000 with three years regular service in the grade possessing a minimum speed of 100 works per minute in shorthand are eligible for promotion to the post of the Personal Assistant in the grade of Rs.5000-8000. The post shall be filled by promotion failing which by transfer or deputation.

The post of Senior Personal Assistant in the grade of Rs.6500-10500 (Group B Gazetted), is filled by promotion failing which by transfer or deputation. For promotion to this post eligibility is:

- (i) Senior Personal Assistant (Group 'C') in the grade of Rs.5500-9000 with two years regular service in the grade, failing which.
- (ii) Senior Personal Assistant (Group 'C') with seven year 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 Nos.
94.97 No. 2/104-84 dt. 30.4.87
1237. GE.II/83-87 dt. 28.3.89
2305-BRS/455-88-I dt. 23.6.89)

4.20 Promotion to Selection Grade

Consequent upon the restructuring of cadres in IA &AD with effect from 1.4.84, the posts of Selection Grade Auditor and Selection Grade Officer have been merged with the posts of Senior Auditor and Asst. Audit Officer respectively.

Promotion to selection Grade in Record Keeper cadre has been introduced with effect from 1.4.84 at 10% of the regular posts of Record Keepers. This has now been raised to 20%. Record Keepers with a minimum of 2 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 letter Nos.
1. 3945-N.2/74-83 dt. 16.12.38
2. 105-N.2/88 dt. 4.2.88
3. 536-N.2/1-88 dt. 12.6.89)
[Ref : W. Rlys. O. M. Para 3.19]

4.21 Scheme for filling of Hindi Posts

The question of adoption of the norms for creation of minimum of Hindi posts for the implementation of the official language policy of the Central

Government as prescribed in Govt. of India's O.M. No.13035/3/88. DL (C) dated 5.4.89, in the Indian Audit & Accounts department has been engaging attention of the C&AG office for some time. The matter also came up for discussion in the XXI ordinary meeting of the Departments Council of Indian Audit & Accounts Department on 3rd August 90 and it was decided to implement the scheme of the Govt. of India in this regard. In order to result for implementation of official language policy in IA & Ad., the same scheme as followed by Govt. of India, broadly patterned in model recruitment rules framed by Dept. of Personnel, Administrative Reforms has been ultimately prescribed for filling in all the Hindi posts that may be sanctioned by the Headquarters for the field offices.

4.22 Recruitment of Hindi Officers

The recruitment of Hindi Officer which is a Group 'B' Gazetted, Non Ministerial post is done in the following way:

4.22.1 An Indian person possessing the following educational qualification may apply in the post of Hindi Officer:-

(1) Essential:

Masters degree of a recognized University or equivalent in Hindi with English as a subject in degree level or master degree of a recognized University or equivalent in English with Hindi as a subject at the degree level or:-

Master degree of a recognized University or equivalent in any subject with Hindi and English as a subject at degree level or:-

Master degree of a recognized University or equivalent in any subject with Hindi medium and English as a subject at the degree level or:-

Master degree of a recognized University or equivalent in any subject with Hindi medium and English as a subject at the degree level or:-

Master degree of a recognized University or equivalent in any subject with English medium and Hindi as a subject at the degree level

iii) 5 years experience of terminological work in Hindi and/or translation work from English to Hindi or vice-versa preferably of technical or scientific literature and Finance, Budget administrative matters, or 5 years experience of teaching, Research, Writing as Journalism in Hindi. It is desired that the person should possess

i) Knowledge of Sanskrit and/or a modern Indian language.

ii) Administrative Experience

iii) Experience of organizing Hindi Classes workshops for noting & drafting.

4.22.2 Method of Recruitment

Promotion Selection from Senior Translators with three years service or Junior Translators with 8 years regular Service in the grade if available with the Department failing which by transfer on deputation or direct recruitment (through Union Public Service Commission) according to requirements.

Transfer on deputation :-

Officers from the Central/State Govt.

- i) Holding analogous posts, or
- ii) With 3 year's service in posts in the scale of Rs.5500-9000 or equivalent.
- iii) With 8 years services in post in the scale of Rs.5000-8000 or equivalent; and
- iv) Possessing the educational qualification and experience laid down for direct recruits.

4.22.3 Period of Probation

2 years in case of promotion or direct recruitment.

4.22.4 Composition of D.P.C.

The cadre controlling authority of the rank of Accountant General and two other officers in the rank of Accountant General to be nominated by the C & AG of India.

4.22.5 Age limit for direct recruits

Not exceeding 35 years (Relaxable for Government by 5 years in accordance with the instructions issued by the Central Govt.), other relaxations as per general orders of the Govt. of India on the subject.

4.23 Recruitment for the post of Senior Translator

The educational qualification for direct recruits method of recruitment and period of probation for the post of Senior Translator, a Group 'C' non-gazetted, non-ministerial post will be as under:-

4.23.1 Educational Qualification :

M.A. of a recognized University in Hindi/English with English/Hindi as a compulsory elective subject or as medium of examination of degree level,
or

Master's degree of a recognized University in any subject other than Hindi/English with Hindi/English Medium and English/Hindi as a compulsory elective subject or as a medium of examination of degree level

or

Master's degree of a recognized University in any subject other than Hindi/English with Hindi/English as a compulsory/elective subject or either of the two as medium of examination and the other as a compulsory/elective subject at degree level.

and

Recognized Diploma/Certificate course in translation from Hindi to English and vice versa or two year's experience of translation work of Hindi to English and vice versa in Central/State Government offices including Government of India undertaking.

4.23.2 Method of Recruitment :

Promotion in the basis of seniority subject to the fitness from junior translator with 5 year service in the Grade available in Department failing which by transfer on deputation, failing both by direct recruitment.

4.23.3 Transfer on deputation

From amongst Central Government Officers holding :-

(a) (i) Analogous posts or

(ii) Post in the pay scale of Rs. 5000-8000 equivalent with 5 years regular service in the grade and

(b) Possessing educational and other qualifications laid down for direct recruits.

4.23.4 Age limit for direct recruits:-

28 years relaxable upto 40 years of Govt. Servants in accordance with the instructions or order issued by the Central Government other relaxation as per general orders of the Government of India.

4.23.5 Period of Probation – 2 years

Composition of D. P. C.

As prescribed for promotion of Auditors/Senior Auditors as Section officers.

4.24 Recruitment for the post of Junior Translator

Junior Translator post is a Group 'C' non-gazetted non-ministerial post of pay scale of Rs.5000-8000 . Educational qualification for direct recruits, methods of recruitment and period of probation for this post will be as under:

4.24.1 Educational Qualifications

Master's degree of a recognized University in Hindi/English, with Hindi/English as compulsory/Elective subject or as a medium of examination at a degree level,

or

Master's degree of a recognized University in any subject other than Hindi/English, with Hindi/English as a Compulsory Elective subject or either of the two as medium of examination and either as a compulsory/elective subject at a degree level.

or

Bachelor's Degree of a recognized University with Hindi/English as compulsory/elective subject or either of the two as medium of examination and the other as Compulsory/elective subject, plus a recognized diploma/certificate course in translation from Hindi to English and vice – versa or two years experience of translation work from Hindi to English and vice versa Central/State Government offices including Govt. of India undertakings.

4.24.2 Method of Recruitments

By transfer on deputation/transfer or by direct recruitment.

4.24.3 Transfer of deputation/transfer from amongst Central Govt. offices holding

(a) (i) analogous posts, or

(ii) posts in the pay scale of Rs.4000-6000 as equivalent with 5 years regular service in the grade and

(c) Possessing educational and other qualifications as laid down for direct recruits.

4.24.4 **Period of Probation – 2 years**

Age limit for direct recruits – 28 years (Relaxable for Government servant upto 40 years in accordance with the instructions or orders issued by the Central Government). Others relaxations as per general orders of the Govt. of India.

Whenever the posts of Hindi Officers, Senior Translators, Junior Translators have to be filled in by direct recruitment necessary requisition for the purpose will be sent to Union Public Service Commission in the case of posts of Hindi officers and Staff Selection Commission in the case of posts of Senior Translator and Junior Translators.

[Authority C&AG's circular letter No.672-N. III/21-91-Vol II, dt. 6.3.91]

[Ref : Page Nos. 133 to 138 of File No.Pu/Admn/34-4/88]

4.25 **Departmental Examination for Auditors**

All those appointed to the Auditors Cadre should pass the Departmental Examination for Auditors which is prerequisite for confirmation and for promotion to the grade of Senior Auditor. The maximum number of chances for the Departmental Confirmatory Examination 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 1st February/August. Departmental Examination for Auditors is to be held every year in February/August for which following three question papers are to be set by respective office.

Paper I – Railway Audit –	2 ½ hours	100 marks
Paper II – General Rules & Procedure –	2 ½ hours	100 marks
Paper III – Revenue Audit (Rlys) -	3 hours	100 marks

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 & 4.33 of MIR)

2. C&AG's No. 167-Exam/160/86 (Exam 4 of 1987) dt. 30.3. 87 &

3. C&AG's No. 421 – Exama/160-88 dated 17.5.1988.

4.26 **Limited Departmental Competitive Examination for Matriculate Group 'D' Staff for promotion as Clerk/Typist.**

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

1. English/Hindi-	2 hours	100 marks
2. Arithmetic Tabulation –	2 hours	100 marks
3. General Knowledge & Office Procedure-	1 hr.	100 marks

The pass marks required is 40% in each of the paper. Candidates 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/Typist. 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 off 45 year.

(Authority :- C&AG's letter Nos.

1. 341-Exam/161-83 dt. 30.4.84
2. 692-Exam/161-83 dt. 5.7.84
3. 833-Exam/161-83 dt. 23.7.1986
4. 301 –N-2/46-87 dt. 1.4.87
5. 242-Exam/161-83 Vol II dt. 23.4.87

[Ref : W. Rlys. O. M. Para No.321]

4.27 Departmental Examination for promotion to Stenographers

Any permanent or temporary regularly appointed Clerk/Typist who has completed 2 years continuous service as Clerk/Typist and who has passed the matriculation examination will be eligible to appear in the Limited Departmental Competitive Examination for Clerk/Typist for promotion as Stenographers. The examination will held once in a year in the month of August. The examination consists of two parts, viz. Part A – Written test and Part B – Shorthand test.

Part - A

Paper I	General English	1 hour	75 marks
Paper II	Essay	1 hour	50 marks
Paper III	General Knowledge	1 hour	75 marks

Part B

Shorthand test in English

Hindi (80 words per minute) 10 minutes 200 mark, Passage

(Minimum qualifying marks will be 50%)

The crucial date to determine the eligibility 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 : C&AG's letter Nos.

1. 186-190/N-2/40-84 dt. 6.3.84
2. 1259-Exam/21-84 dt. September 1984)

[Reference Para 3.22 of W. Rly's O. M.]

4.28 Section Officer's Grade Examination

For detailed rules regarding Section officer Grade Examination, Chapter V of M.S.O. (Admn.) Volume-I may be referred to. To determine the suitability of candidates for Section Officers Grade Examination a preliminary test is held in the month of July/August every year which comprise of two papers.

1. General English/General Hindi and Constitution of India.
2. Railway Establishment, Expenditure and Books & Budget.
(Authority: C&AG's letter nos. 222/Exam/8-85 dated 1.4.85 & 527 Exam/8-85 dt. 1.6.85).

The lectures on each subject to be imparted to the candidates appearing for Section Officers Grade Examination can be distributed by the Principal Director of Audit among or 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 lecture is to be delivered being fixed at the direction of P.D.A. 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 " CAG's letter No.499-O & M/5-82 dt. 27.5.82
[Ref : Para No.3-23 of W. Rly's O. M.]

4.29 Revenue Audit Examination for Section Officers

Revenue Audit Examination for Section Officers has been introduced in Railway Audit Officers with effect from November, 1974. The Examination will consist of the following two papers each of three hours duration and carrying 150 marks.

Paper – I Income Tax
Paper – II Railway Revenue Receipts.

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

All Section Officers who desires to appear in the examination will have to undergo the prescribed period of training which will be arranged by respective Civil Audit Officers. Section Officer Grade Examination passed. D Auditors who have not been promoted to Section Officers and those officiating in purely temporary vacancies of Section Officers will not eligible for appearing in the Examination. Assistant Audit Officers will also be eligible to appear in the examination subject to completion of prescribed training.

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

[Authority : C&AG's letter nos.

92-2 Exam/102-72 dt. 31.10.73

266 Exam/102-72 dt. 3.6.74

372 Exam/102-72 (III) dt. 10.7.74

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

4.30 Incentive Examination for Senior Auditor

A Scheme of Incentive Examination for Senior Auditors of Finance, Accounts & has been introduced from April 1989. Accordingly, Senior

Auditors with three years continuous service in the grade on the 1st of the month, in which examination is scheduled to be held will be eligible to appear in the examination.

There will be one paper on 'Finance Accounts and Audit' of 2 ½ hours, duration with 100 marks. The examination is to be written without books. The examination is to be conducted by Heads of Department every year in April and exact date is to be fixed by the Head of the Departments.

Candidates securing 50 percent marks and above would be granted one advance increment in the Scale of Senior Auditor w.e.f. the 1st of the month in which the examination is held, which is to be sanctioned by respective of Departmental and ex facto approval obtained from Headquarters.

(Authority : C&AG's No.768-Exam/27-86 dt. 9.8.88)

Ref : Para 325 of W. Rly's O. M.]

4.31 Option to appear in Departmental Examination

Candidates appearing for Departmental Examinations have the option to answer the papers either in Hindi or English. The question papers have to be set in both the languages.

4.32 Training of Staff (Para 61 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. 18.8.80).

4.33 Incentive for acquiring higher qualification

Departmental 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 w.e.f. 7.9.87

(Authority : C&AG's letter No.178/PC (Cord) 1-8-7 dt. 7.9.87 & No.1383 NI/16-8 6-II dt. 19.6.89)

4.34 Reservation Roster

For recruitments, promotion & confirmation of SCs & STs. rules as laid down in Brochure of reservations of Scheduled Castes and Scheduled Tribes in Government Service –VII th Edition may be referred to. A Roster communal composition for direct recruitment as well as promotions for Audit Officers. Asstt. Audit Officers, Section Officers, Auditors, Clerks/Typists and Group 'D' is maintained in Administration Section. The Dy. Director of Audit (Admn) who is also liaison officer or will ensure that each entry of recruitment/promotions as made and attested by Audit officer/Admn.

The register will be submitted for inspection to ECPA Section for direct recruitment (January) and promotion (April) every year and the remarks offered by ECPA in prescribed proforma alongwith due explanation

accepted by ECPA forward to C&AG's office in February and April every year.

4.35 Confirmations

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 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.

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.

As no officer otherwise eligible will have to wait for confirmation pending availability of permanent vacancy, the need for following the procedures for declaring as person quasi permanent ceases to exist.

The benefit of having a lien in the grade will be enjoyed by all officers, who are confirmed the grade of entry or who have been promoted to a higher post declared as having complete 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.

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

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

4.36 Leave Reserve

As the Auditors is the main level of recruitment in this department and as a special tests are prescribed for the promotion of Clerk to the post of Auditors, the leave reserve for Audit Officers, Asstt. Audit Officers, Section Officers, Senior Auditors and Auditors in the Railways. Audit Offices will be in Cadre of Auditors. The leave reserves 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 71.2% of the staff.

4.37 Terms & Conditions to be offered to temporary staff

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

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 employee forthwith the latter should be required to continue on duty and suitable disciplinary action should be taken, if he absents himself from duty. The salary for

the period that the employee has actually worked, however, should not be withheld.

4.38 Transfer of staff from one station to another

As far as possible no members 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 Principal Director of Audit. These instructions would apply to Audit offices also.

By the due date prescribed, the section 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 (Co-ord)/3-87 dt. 17.11.1987).

4.39 Confidential Reports & Character Roll

Instructions in regard to the submission of Confidential Reports procedure for communications of adverse comments are contained in Paras 139, 191 and 295 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 Keepers will be Assistant Audit Officers/Section Officers and for Assistant Audit Officer/Section Officers will be respective Branch Officers. The reviewing officers will be respective Branch Officers/Dy. Director. The new appraisal system, requires certain attitudinal changes. The reporting and reviewing officers should not shy away from mentioning shortcomings in performances, attitudes and overall personality of the officer reported upon. The object of writing Confidential Report and further assessment by reporting and reviewing officers should not be a fault finding process but on developmental one. A record of punishment, imposed on government servant as also of awards granted, certificates given should be kept in his Confidential Report.

4.40 Pensionable Staff

All the staff appointed in this office after 31st March 1930 shall be pensionable staff vide Para 36 & 37 of RAM.

4.41 Nomination forms

The nomination forms in respect of Audit Officer and staff for family pension, G.P.F., C.G.E.I.S. & D.C.R.G. should be obtained and kept in the custody of Administration Section.

4.42 Grant of Leave

(*Para 39 of RAM*)

Leave to Group 'C' and 'D' staff will be sanctioned by the Branch Officers issue of a consolidated Leave office order, after necessary entries in Service Books, Audit Officers can sanction leave upto 15 days to Asstt. Audit Officers/Section Officers without substitute and leave beyond 15 days is to be sanctioned by Dy. Director after necessary recommendations from Branch Officers.

4.43 **Premature Retirement of Central Government Servants**

Premature retirement of Central Government is governed by Rule 48 of CCS (Pension) Rules.

4.44 **Gradation List**

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

The gradation lists as on 1st March each year which are seniority lists and basic documents for considering confirmation, promotion etc. are to be prepared accurately and brought out on 15th June each year as per revised format given in Headquarters letter No.427-No 2/3-89 dated 28.4.1989.

4.45 **Leave Intentions of IA & AS Officers**

(Para 132 of the M.S.O. (Admn.) Vol.I)

A statement of leave intentions of IA & AS Officers should be submitted half yearly to the C&AG of India by 1st June and 15th October of each for period between October and March and April and September respectively. Statement should be in prescribed form No.1 of M.S.O. (Admn.) Vol I, as given below:- "Report of intentions of IA&AS Officers to Proceed on Leave" Period

Name	Post held	Nature & period of leave required	Purpose	Date of last return from leave	Recommendations of Head of office	Remarks
1	2	3	4	5	6	7

4.46 **Farewell parties and acceptance Gifts**

As per CCS (Conduct) Rules 1964 the acceptance of gifts or entertainment at the time of retirement and 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.

4.47 **Plural Marriage**

As 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 marriage is void by reason of its taking place during the life time of 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 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.

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

4.48 **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.

4.49 Oath of allegiance

(Para 285 of MSO (Admn) Vol I

Each new entrant is required to take an Oath of allegiance to the Republic of India in prescribed form which is to be parted in the Service Book and taking to oath is as follow:-

“ I do swear that I will be faithful and bear true allegiance to India and to the Constitution of India as by law established and that I will loyally carry out the duties of my office, So help me God!”.

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

4.50 Medical Certificate on first entry into Government Service.

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.

On his/her reporting in the office on receipt of offer 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. & F.W.s O.M. No.170/10/84-MS dt. 17.6.86 received under C&AG's No.434-Audit I/56-86/III 86 (153) dt. 9.1.87).

4.51 Compensatory City and House Rent Allowance

The drawal of Compensatory City Allowance and House Rent Allowance in regulated in accordance with Govt. of India's order issued vide M.O.F. O.M. V.O.) F 15(I)/LC/86 dt. 13.9.86 as amended from time to time.

4.52 Washing allowance to Group 'D' staff:-

Washing allowance @ Rs.30/- P.M. shall be payable to 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)

4.53 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 provisions and at rates contained in Central Civil Services (Educational Assistance) Orders, 1988.

(Authority : MOP PG & Pensions OM No.2101/21/86 Estt. (Allowances) dt. 17.1088, received under C&AG's No.1022 Audit I/50-64/1988/157 dt.

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/1-89 (5) Dt. 31.1.89).

4.54

Leave Rules:-

The Staff of IA & AD are governed by CCS (Leave) Rules, 1972 as amended from time to time.



CHAPTER - V

Office Procedure

5.1. Hours of attendance: (See Para 82 of RAM)

- (i) Hours for work for the Head Office of the Principal Director of Audit, Railway Production Units & Metro Railway, Kolkata, are the same as observed by the office of the Principal Director of Audit, Eastern Railway, Kolkata, viz, from 10 a.m to 6:30 p.m with half an hour recess from 1:30 p.m to 2:00 p.m each day. The hours of work for the various unit offices, at Chittaranjan Locomotive Works and Diesel Locomotive Works are the same as prescribed by the respective Railway Administration at those places for their office.

The making hours of Group staff and Farrash will be:-

Group 'D' staff – 9:30 a.m to 7:00 p.m

- (ii) No clerical or Group 'D' staff should leave his seat during office hours without the permission of his Section Officer (Audit) nor should Section Officer (Audit) o/o so without the approval of the Gazetted Officer in charge except during lunch time. Any staff found absent from his seat without such permission will be liable to disciplinary action.
- (iii) Asst. Audit Officers/ Section Officers with the approval of their Branch/Officers may require the attendance of their subordinates before or after usual office hours in the exigencies of work, e.g., for avoidance of clearance of arrears, execution of urgent or time bound work etc.
- (iv) The Group 'D' staff should attend office half an hour before the prescribed hours of work unless in any special case their attendance is required earlier for opening office, dusting furniture etc: They will remain in attendance in the evening until the section to which they are attached is entirely closed and their duty to put of lights, fans and also securely closed the Doors, Windows before they leave the office. Those attached to Gazetted Officer will remain in office so long as their officers are in office in any case not leave before the usual closing hours of the office.

5.2. Punctual Attendance

All members of the staff should attend office punctually. Importance should be attached to the punctuality of attendance and persistent late attendance should not be condoned. The Section Officer entrusted with the work should close the attendance register 15 minutes after the opening of office and should promptly submit it to the Branch Officer. The latter should ensure that the attendances register is closed and submitted to him at the prescribed time. Such member of staff as attend office late should sign the attendance register and invariably note therein the time of his arrival in the presence of the Gazetted Officer in charge.

Branch Officer should submit it to Deputy Director/Principal Director of Audit daily.

5.3. Late Attendance.

Permission to attend office late or to leave office early, will not be granted. Half 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 up to two occasions in a month. Disciplinary action will be taken in course of habitual late attendance.

If an official who has no casual leave at his credit, comes late without sufficient justification, and the Administrative Authority concerned, is not prepared to condone the late coming, but does not at the same time propose to take disciplinary action, may inform the official concerned in writing that he will be treated as on unauthorized absence for the day on which he has come late and leave it to the official himself either to face the consequence of such unauthorized 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 the competent authority.

(Authority: M.D.H.A.O.M. No. 28034/3/82 Estt. (A) dt. 5-3-1982)

For this purpose, a section officer may condone the late attendance of the staff working under him up to a maximum of two days in a month. Section Officers should apply for condonation to Branch Officers who may condone such late attendance up to two occasions in a month after considering the circumstances of each case. Late attendance of staff owing to late running of train by which they travel to their place of duty can be condoned provided the competent authority is satisfied in such case that the late attendance was entirely due to late arrival of trains by which particular staff have to travel for attendance in office.

If such a course does not ensure punctual attendance, suitable disciplinary action may be taken against the defaulter in addition to debiting half a day's casual leave on each occasion of such late attendance. When casual leave has been exhausted, the Director of Audit will determine the penalty suitably.

The 'Attendance Register' should be closed at the end of each month and the number of late attendance of each employee during the month should be marked out in the attendance register itself.

The lunch hours must be very scrupulously by all including Branch Officers/Section Officer. The Branch Officer/Deputy Director/Principal Director & Audit should carry out surprise checks. The Branch Officers in the case of Assistant Audit Officer/Section Officers and Assistant Audit Officer/Section Officer in the case of clerical and Group 'D' staff may condone late attendance for good and sufficient reasons.

5.4. Absence from office.

All absences from office without proper permission or getting leave sanctioned will tantamount to unauthorized absence entailing inter alia disciplinary action, as contemplated under rules 12 & 32 of the CCS (leave) Rules 1972.

Absence on the grounds of sickness or unforeseen circumstances must invariably be reported by latter 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 CES Leave Rules.

5.5. Holidays (See Para 83 of RAM).

Railway Audit Offices should observe the same holidays as are observed by the office of the respective Railway Administrations and or Accounts offices but the total number in a year should not exceed the number fixed by the Govt. of India. Sectional should be allowed only to the extent actually allowed in the office of the respective Administration and on Accounts office.

The office of the P.D./R.P.U & M.R/ Calcutta observes the same holidays as are observed by the O/O the FA&CAO/Eastern Railway, Calcutta. The two unit Audit offices at CLW & DLW observes the holidays followed by the respective Accounts offices of the Chittranjan Locomotive Works, Chittranjan and Diesel Locomotive Works, Varanasi. The list of holidays (other than Saturdays & Sundays) to be observed by the O/O the PDA, RPU & MR should be sent in duplicate to the C&AG of India on or before 15th December of each year. Modification, if any, should be promptly intimated to C&AG. Lick wise two branch Audit units should also send by 15th December to C&AG and the Head Office of Calcutta the list of holidays to be observed by them the total number of holidays in a calendar year should not exceed the number fixed by the Government of India. Sectional holidays should be allowed only to the extent actually allowed in the office of the respective Administration & Accounts Office.

In addition to the closed holidays, each employee is permitted to avail of two restricted holidays to be chosen by him out of the list of holidays declared by the concerned Railway Administration. The restricted holidays availed of should be noted in the Casual Leave Register. The restricted holidays can be prefixed or suffixed to regular Leave or Casual Leave.

In attendance of staff during holidays is necessary, it may be arrear under the orders of the Principal Director of Audit in the case of staff working Head Quarter Office and in the case of unit offices at CLW & DLW under orders of the respective Dy. Directors.

5.6. Closing of office on the death of High Dignitaries.

As it may not be possible for the C&AG of India as the Head of the Indian Audit & Accounts Department to issue orders in time to all his subordinate offices located in different parts of the country, the announcement for the closing of office etc. made by the all India Radio on the death of high dignitaries should be treated as authentic.

(Authority: Ministry of Home Affairs O.M. No. 3/16/59 Rep II dt 12.05.1960 received under C&AG's endorsement No. 1474 Admn II/262-60 dt 19.08.1960)

5.7. Leaving Head Quarters. (See Para 44 of RAM)

When an employee wishes to leave Head Quarter during Casual Leave or holidays (including Saturday, Sunday) he or she should obtain prior approval of the competent authority for doing so. Address during such absence from Head Quarter should invariably be left with the office. During regular leave also the leave address should be left with the office. The Branch Officers and Section Officers are competent to accord such permission to the extent indicated separately in the Office Manual. In case where B.O.s/A.A.O.s/S.O.s are not competent to grant such permission, permission of competent authority should be taken. This permission should be specifically obtained. Application for leave or issue of Passes & PTOs will not ensure such permission.

(Authority: C&AG's latter No. 1958 NGE.I/280-59 dt. 15.09.1959 and No. 278-NG.I/3760 dt 13.02.1960).

5.8. Casual Leave (See Para 85 of RAM).

Casual Leave can be granted to a Government servant up to a maximum of 8 days in a calendar year. Not more than 5 days Casual Leave may be granted at a time except under special circumstances and with the prior approval of the Principal Director of Audit. Casual Leave can be combined with holidays and restricted Holidays. Only in special circumstances 8 days Casual Leave may be allowed at a time subject to the condition that the total period of absence at a time does not exceed 10 days. Casual Leave can not be combined with regular leave. The Assistant Audit Officer/ Section Officer competent to grant Casual Leave up to a maximum of 5 days to Senior Auditors, Auditors, Clerks, Typists and Group 'D' staff and Branch Officer up to a maximum of 8 days to Assistant Audit Officer, Section Officer, Senior Auditors, Auditors, Clerks, Typists and Group 'D' staff etc. Saturday, Sunday and Restricted Holidays including other holidays may also be sanctioned in continuation/prefix and/or affix of Casual Leave for 5/8 days by the Section Officer, Assistant Audit Officer, Audit Officer respectively and this will not count for computing the limit of 5/8 days. Permission to leave Head Quarters may be granted by the Section Officer, Assistant Audit Officer up to the period they are empowered to grant Casual Leave. Similarly permission to leave Head Quarters may be granted by Audit Officer to the extent they are empowered to sanction Casual Leave.

(Authority: C&AG's latter No. 3720-NGI/233-53 dt 3.11.53 and No. 1715-164-RAI/3-2/73 dt. 13.06.1973 and 4-OSD P/73 III dt. 31.01.1974).

Casual Leave can not be claimed as a matter of right and its grant, is subject to the exigencies of public service. Holidays intervening between for periods of Casual Leave should not be treated as a Casual Leave.

On the transfer of an individual from one section to another, the fact of the transfer should be recorded in his Casual Leave account and an extract there from showing the number of Casual Leave, restricted holiday, compensatory leave etc. availed or office be sent to the new section or office for record in the

Casual Leave register of the latter. In case an employee is transferred to an outside office, the above information should be sent to Administration Section for mentioning the details of Casual Leave, restricted holidays etc. in the 'Last Pay Certificate'.

The Casual Leave account will be kept in a register to be maintained by each Section/Branch in the prescribed form. While sanctioning the Casual Leave, the Section Officer/Assistant Audit Officer/Branch Officer should simultaneously attest the entire of the Casual Leave in the register.

Half a day's Casual Leave, if applied for, may be granted. For a granting half-a-day's Casual Leave, the lunch interval is to be the dividing line, i.e., a person who takes half-a-day's Casual Leave for forenoon session is required to come to office at 2.00 p.m.. Similarly, if a person takes leave for the afternoon session, he can be allowed to leave office at 1-30 p.m. In offices which follow different hours of work/lunch time the Head of Office may decide by office as to what should be the dividing line for grant of a half-a-day's Casual Leave. There is no objection to the grant of half-a-day's Casual Leave, in conjunction with full day or day's Casual Leave, if so applied for. Likewise, even when the Casual Leave at the credit of a Government servant is in terms of a full day or days, there is no objection to the grant of half-a-day's Casual Leave in conjunction with full day's or several days Casual Leave.

(Authority: G.O.I., Ministry of Finance O.M. No. 60/17/64-Est (A) dt. 4.8.65.)

5.9. Special Casual Leave.

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

- 5.9.1. (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 association in IA & AD may be allowed up to maximum limit of 20 days. Outstation delegates 10 days/local delegates 5 days in a Calendar Year, for participating of such Special Casual Leave is however, subject to exigencies of the public service

(Authorities: C&AG's latter Nos. : (1) 522-NGE/I 20-60/1 dt. 17.3.1960.
(2) 239/N-4/54-87 dt. 29.4.1988

- (iii) The Government Servants who appear in Hindi Examinations and Hindi Typewriting/Stenography Examination may be granted Special Casual

Leave on two occasions for same examination for days on which they have to take this examinations.

- (iv) Special Casual Leave to Central Government employees under Family Welfare Program 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 not exceeding six (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. A 600015/1/78 – Fly dated 29.9.78).

5.9.2. Tubectomy:

- (a) Special Casual Leave not exceeding 14 working days is admissible to female Central Government Servants who undergo non Puerperal Tubectomy operation. Special Casual Leave not admissible in case of puerperal Tubectomy operation. If an employee undergoes tuebectomy operation for second time, Special Casual Leave for 14 working days is admissible on production of medical certificate from prescribed medical authority to the effect that first operation was actually performed.
- (b) Special Casual Leave up to 7 days is also admissible to a male Government Servant who's wife undergoes non-puerperal tubectomy operation subject to production of a medical certificate from the Doctor who performed the operation.
- (c) L.U.D.: One day's Special Casual leave is admissible to a regular non-industrial female Government Servant, who undergoes L.U.D insertion.
- (d) Recanalisation: Special Casual Leave up to 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 then two children, or undergo sterilization operation for substantial reasons.

5.9.3. (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 more then 3 miles to their places of duty. Principal Director of Audit has been delegated powers in of such cases, which are to be reported to c & AG of India, half yearly on 10th January/July. (C7AG's No. 1747/NGEI/56-78 dt. 20.6.79)

- (vi) Grant of Special Casual Leave for Participating in dancing and singing competition organized at Regional, National & International level by Government of India/Government Sponsored bodies.

Special Casual Leave for participating in dancing and signing competitions organized at regional, national, international level may be granted not exceeding 15 days in calendar year.

(M. of personnel, PG & P's OM No. 28016/1/87-ESH. (A) Date 9.9.87)

5.9.4. (vii) Mountaineering Expedition – Special Casual Leave.

Government Servants participating in mountaineering expeditions may be granted Special Casual Leave not exceeding 30 days in any one calendar year subject to the following condition :-

- (a) That the expedition has the approval of the Mountaineering Foundation, or
- (b) There will be no change in the overall limit of 30 day's Special Casual Leave for one calendar year for participation in sporting event of National or International Importance.

The Period of absence in excess of 30 days should be treated as regular leave of kind admissible under the leave rules applicable to the person concerned. For this purpose Govt. Servant may be permitted as a special case, to combine a Special Casual Leave with regular leave.

(G.I. M.H.A. O.M. 27/4/68- Ests.(B) dt. 6th Nov. 1969)

5.9.5. (viii) Trekking Expedition:-

Central Govt. employees participating in trekking expeditions may be granted Special Casual Leave not exceeding 30 days in one Calendar year, subject to following conditions:-

- (a) that the expedition has the approval of the Indian Mountaineering Federation or is organized by Youth Hostels Association of India, and,
- (b) There will be no change in the overall limit of 30 days of Special Casual Leave for an individual Government Servant for one Calendar year of participating in sporting events of national or international importance.

The period of absence in excess of 30 days should be treated as regular leave of the kind admissible under the leave Rules applicable to the persons concerned. For this purpose, Govt. Servants may be permitted, as a special case, to combine Special Casual Leave with regular leave.

(G.I Deptt. Of Personnel & Training O.M. No. 28016/2/84 Estt. (A) dt. 11.4.85 and No. 28016/3/89-Estt. (A) dt. 25.10.89.)

5.10. Home Address of Staff.

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

5.11. Removal of papers. (See Para 115 of RAM)

Office files, vouchers, registers etc. should be taken home by the non-gezzetted staff in very special circumstances only with the permission of the Gazetted Officer or the Assistant Audit Officer or the Section Officer where no Gazetted office is stationed.

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.

5.12. Tidiness and inspection of Office rooms.

The following instruction 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 (voucher, 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 and cupboards and when this is not possible they should be placed neatly in racks. All files and other cases taken out for dealing should 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 be in the custody of the Section Officer/ A.A.O of the Section or any Senior Auditor nominated to keep the key.
- vi) The Section office of the section would be personally responsible to see that the racks shelves etc. have been regularly dusted and the section has neat and tidy appears. He should bring to the notice of the Branch Office 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.

5.13. Powers delegated to Assistant Audit Officers/Section Officers (including Supervisors).

The following powers are delegated to A.A.O.s./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 acknowledgement and reminders under their own designation (except to Head Quarters Office, i.e., C&AG of India).
- iii) Signing of Rough Audit Notes conveying routine remarks or calling for certification/wanting documents etc.
- iv) Scrutiny and acceptance of sanctioned issued by authorities subordinate to General Manager i.e. Head of Department etc.
- v) Filling of all circulars of routine nature.
- vi) Grant of permission of staff to leave headquarters up to the period they are empowered to grant casual leave.
- vii) In outstation Branch offices of Railway Audit, where an Audit Officer is not headquartered, to issue acknowledgements and send returns of routine nature to the Head Quarters Office of the Principal Director of Audit without waiting for the Branch Officers visit.

In addition to the powers at serial No. (i) 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 Book). However annual verification of service will be attested by Branch Officer.

5.14. Duties of Section Officers (Audit)/ Assistant Audit Officers

Consequent on restructuring of cadres in IA & AD, w.e.f. 1.3.84, the following duties have been allotted to the Section Officers (Audit) and Assistant Audit Officers.

5.14.1 (A) Central Audit.

Duties and functions allotted to the Section Officers (Audit) & Supervisors.

- (i) They will normally be entrusted with the charge of less important auditing section viz. Establishment Audit, Books section etc.
- (ii) They will perform their supervision work, original audit, current review, post review etc.
- (iii) In the absence of A.A.O.s the S.O.s/Supervisor will be entrusted with the inspection work.

In such cases the reports will issue over the signature of Audit Officer.

5.14.2 Duties and functions allotted to the Assistant Officers

- (i) The Assistant Audit Officers will perform original audit, current review, post review etc. to their portion under direct supervision of the Branch Officer concerned.
- (ii) Audit scrutiny of tender/contracts/purchase orders up to a limit of Rs. 50 lakhs each, will devolve on the Assistant Audit Officers. The result of such scrutiny will be put up to Principal Director of Audit through the Branch Officer concerned.
- (iii) They will do filled work (i.e. Collection of materials from Executive, records etc.) in connection with the review, investigation of schemes, entrusted to them.

5.14.3 (B) Inspections

- (a) The inspection of minor Executive offices such as hospitals, railway schools, assistant engineers will be done by an inspection party consisting of done by an inspection memo will issued by the Assistant Audit Officers are authorized to issue such inspection reports (after approval by the Audit Officers for Part II Inspection Reports and by the Principal Directors of Audit, through Audit Officers for Part I Inspection Reports.)
- (b) Inspection of Executive offices, and 'offices of the Head of the Department' which are to be inspected annually should be split up into two portions – one relating to inspection of personnel records and the other relating to non personnel matters, the Inspection is to be conducted by a party consisting of one Assistant Audit Officer and one Senior Auditor. The inspection report will be finalized by the Signature of the Audit Officers (Subject to approval of part I. Inspection Report by the Principal Director of Audit). as regards non personnel matters the inspection will be conducted by the Assistant Audit Officers with one or two Senior Auditors and supervised by the Audit Officers to the extent of 50% to 100% as may be considered necessary according to the importance of the office to be inspected.

5.14.4 (C) The Inspection parties will be composed of two Assistant Audit Officers and one Senior Auditor for important offices. These parties will work under supervision of the Assistant Audit Officers.

5.14.5 (D) The individual shops in a workshop will be inspected by a party consisting of one Assistant Audit Officer and two Senior Auditors.

5.14.6 (E) Station Inspections (Applicable to Metro Railway only).

The extent of Inspection and the composition/supervision of the inspection parties therefore will be as given below :-

1. For very big station:-

- (i) Extant of inspection 33 $\frac{1}{3}$ or in a cycle of 3 years.
- (ii) Inspection by Audit officer with Assistant Audit Officers and one Senior Auditor.
- (iii) Extent of Audit Officer's supervision 100%.

2. Minor stations:-

- (i) 18 stations in a year.
- (ii) Inspections to be conducted by a party consisting of one Assistant Audit Officer and one/two Senior Auditors.

5.14.7 (F) Stores Depot.

- (i) Receiving and Despatching Section.
- (ii) Depots in Charge of Asst. Controller of Stores, District Store Keepers; inspection to be done by one A.A.O. & two Senior Auditors.

In respect of other stores depots under the District Controller of Stores, the inspection will be conducted under the supervision of the Audit Officers. The party composition will be one A.A.O. and two Senior Auditors.

5.14.8 (G) Surprise Verification of Cash.

- (i) Surprise Verification of Cash with individual pay clerk may be conducted by one Assistant Audit Officer and one Senior Auditor.
- (ii) Surprise Verification of Cash with pay Master/Cashiers will be done by Audit Officers only.

5.14.9 (H) Distribution of items among the members of the inspection party.

In the matter of distribution of items/points to be looked into during inspection the more important items in each office such as bills & bill registers, adjustment memo, write off statements, Cash remittances, register of losses, Check of Cash value Books, register of agreement tenders/contracts, review of inspection notes of General Managers, Heads of the Departments, etc., scrutiny of previews inspection reports should normally be renewed by A.A.O.s. other items such as imprest accounts, miscellaneous pay orders, store accounts (pricing of issue notes) clothing and liveries accounts, repairs to office equipments, parts and plants accounts and so on will be reviewed by the Senior Auditors. The list is, however, illustrative only and not exhaustive.

(P.O.O. No. 325 dt. 30.3.84)

5.15 Demarcation of duties for Senior Auditors & Auditors in inspection parties.

Following in broad out line of responsibilities and duties of Senior Auditors and Auditors during inspection.

5.15.1. Senior Auditors

Normally the Senior Auditors will be entrusted with investigation work, special of routine nature job etc. and during inspection they will have to perform the duties as stated below :-

- i) Examination of service books, services rolls, broad sheets and lodgers in respect of P.F. accounts of Group 'D' staff etc.
- ii) Obtaining files containing important rules/orders issued by Government in respect of the institution under local audit and matters dealt with by it with a view to study them and also take notes from the list of cases files maintained.
- iii) Check of disposal of previous inspection reports.
- iv) Audit of Expenditure.
- v) Establishment pay bills.
- vii) Register of advances.
- viii) Property accounts, i.e., immovable property like land, buildings another assets etc.

5.15.2. Auditors

Normally the Auditors will be entrusted with routine nature and during inspection they will have to perform the duties as given below:-

- i) Check of dead stock register.
- ii) Register of empties.
- iii) Stamp account.
- iv) Register of deposits.
- v) Log books and diaries of Government Vehicles.
- vi) Register of Stationery.
- vii) Register of uniforms.
- viii) Register of books and periodicals.

- ix) P.F. account of Group 'D' employees.

5.16 Section Officer's/Assistant Audit Officer's Registers :-

A register should be maintained in each section for recording brief particulars of all important cases where any point or developments of an important nature or implementation of any important order, are required to be watched. The register should be divided into the following parts:-

- (a) Appropriation Accounts and Audit Reports containing points to be watched during the check of Appropriation Accounts.
- (b) Inspections :- Containing points to be watched and examined at local inspections.
- (c) Test Audits :- Containing points to be watched in the course of continuous test Audit.

The Audits :- Containing points to be watched in the course of continuous test Audit.

The entries in each part should be made in the following form :-

Reference to orders	Brief notes describing the points to be watched	A brief note of the final disposal with dated initials of Section Officer/ Assistant Audit Office
1	2	3

The register should be put up to B.O. for his review on 10th of every month. On a change of incumbency, the register should be handed over to successor and a mention should be made in the charge report.

5.17 Register of points to be watched.

In order to avoid mistake in audit resulting from changes of staff, a register of points to be watched should also be maintained by each auditor. This will be handed over to the successor whenever there is a change and a mention should be made by the reliving Auditor in his handing over note. So long as the scarcity of paper exists, a combined register for both Assistant Audit Officer/Section Officer(Audit) and the Auditors may be maintained, separate pages being earmarked for S.O. (Ad) and each Auditor.

5.18 Sectional Register. (See Para 110 of RAM)

Each section including Administration section will maintain a sectional Register in the form given in appendix- VI indicating the following details, which would serve as a permanent record.

- (i) Sanctioned strength.

- (ii) Nominal roll in the prescribed proforma including residential address.
- (iii) Duties of each individual members.
- (iv) Duties of section as a whole.
- (v) List of books in Sectional Library.
- (vi) Summery of important order affecting the work of section.
- (vii) List of registers kept in the section.
- (viii) CL & RH account.
- (ix) Residential address of the individuals.

The specimen signature and initials of each individuals member should also be recorded against the entry indicating duties in the register. Duty list of Auditors/senior Auditors and Assistant Audit Officer should be got approved by the Dy. Director.

Subsequent changes, if any, should have to prior approval of the Dy. Director.

(Authority : Para 4, 19 of W. Rly's O.M. Vol I)

5.19 Office Manual. (See Para 81 of RAM)

Every Principal Director should maintain, for the guidance of the staff, manual containing instruction subsidiary to those in the C&AG's publications and this manual or on subjects not touched upon therein. The manual should also contain such special deviations regarding audit procedure as the peculiarities in the internal check procedure of the accounts office or as local rules and orders may render necessary. The manual should be kept up to date. The section receiving the original letters which require any change in the office manual are responsible for submission of Branch Officer/Dy. Director to the report and co-ordination section at Head Quarters office for obtaining the approval of the Principal Director of Audit for its incorporation in the office manual.

5.20 Issue of correction slips to the Office Manual. (See Para 4.28 of W.Rly's O.M., Vol- I).

In order that the O.M. may be real utility, it has to be kept up to date by the issue of correction slips from time to time. The under mentioned section will be responsible for issue of correction slips to the O.M. in respect of subject matters indicated against each. The section should therefore ensure that immediately on receipt of an order affecting the procedure prescribed in the office manual or recurring its incorporation therein suitable draft correction slips are submitted through Branch Officers concerned to the Principal Director of Audit for his approval. The approval correction slips should then be sent to co-ordination section for numbering and issue. The co-ordination 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 section and officers for updating their copies of the manual.

1. Constitution of office, Department Regulations office Procedure administration. (Administration Section)
2. General instruction regarding procedure of audit and method of work (Co-ordination section).
3. Establishment & P.F. Audit.
4. Expenditure Audit.
5. Books and Budget Audit.
6. Stores Audit.
7. Workshop Audit.
8. Traffic Audit.
9. Compensation Claim Audit.
10. Inspection.
11. Co-ordination.
12. E.C.P.A

5.21 Maintenance of Procedure Office Order files :

Instruction which are to maintain in force for a limited time or are not important enough for inclusion in the office Manual may be issued in the form of procedure office orders.

Each section will maintain a Procedure Office Orders file of its own. The file should be kept up to date and the procedure office order issued from time to time should field in it. Each procedure office order should be treated as a receipt and the action on it should be shown on the note side of the file.

5.22 Issue of Staff Office Order.

Staff office orders regarding sanction of leave, increments etc. are by the Administration Section and copies serially numbered are pasted in a separate register maintained for the purpose.

5.23 Calendar of Returns. (Para 97 of RAM)

Each section of 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.

1. Receipt of returns from other office.
2. Dispatch of returns etc. from the section or office to other sections or office respectively and
3. Submission of register etc. to the Gazetted officer will remain with the Section officer (A)/AAO (Audit) in charge of each section who should watch their regular and timely submission. The returns should be classified as weekly, fortnightly, monthly, quarterly, half yearly, annually and casual and entered in separate sections of the calendar chronologically under each heading. Each member of the staff shall be personally responsible to see that the returns etc. pertaining to his seat are submitted in time. Explanation should be recorded in each case of delay in submission of the returns etc. Section Officer/A.A.O. will be responsible for seeing that the Calendar of Returns is at all times complete and up-to-date. The actual date of completion of an item of work or actual date of passing a return should be noted against the item concerned in the Calendar of Returns. Great care should be taken to see that the time table for all returns and for other items works is carefully observed. This register should be submitted on every Monday to Branch Officer. In branch officer at DLW & CLW it is also required to be submitted to Deputy Director of Audit every week. In Head office this returns is submitted to Principal Director of Audit by 10th of each month.

Audit officer, Metro Railway is required to submit this return to Principal Director of Audit by 10th of each month. The branch offices of CLW & DLW should submit the Calendar of Returns to the Principal Director of Audit during his visit to those branches. These office, may, however, send every month by 15th a statement showing outstanding returns and returns submitted late to Head Quarters. The Branch Officer should also test check the dates of the date of submission of the Calendar of Returns and also indicate the items checked by him.

- b) An inspection sheet should be attached of the beginning of each register and the name of the section/office maintaining it should be written on the cover in bold letters.
- c) When a new Calendar of Returns is brought into use, it should contain a certificate on the first page by the Section Officer/Assistant Audit Officer that all the items from the old register have been carried forward excepting those which are no longer necessary.

5.24 Monthly Arrear Report (Para 101 of RAM and Paras, 21, 22, & 23 C&AG's MOS [Admn. Vol.I])

To enable to Principal Director of Audit of review monthly the state of work in the various of branches and sections of the office, an arrear report for each section will be submitted in the form given in Annexure to the Chapter so as to reach the Main Office R.C. Section not later than the 5th of the following month without fail. The R.C. Section will Consolidate these reports and submit the consolidated report to the Principal Director of Audit by 10th of the same month.

The monthly arrear report need not be submitted in the month in which the Quarterly Arrear Report is due to be submitted.

5.25 Quarterly Arrear Report.

The R.C. Section will be prepare the Quarterly Arrear Report from the reports received from the branches and sections and send it over the signature of the Principal Director of Audit to the Dy. C&AG of India (Rlys) in the prescribed forms showing the State of work as on 31st March, 30th June, 30th September and 31st December so as to reach the office of the D.A.I. (Rlys) by 15th April, July, October and January respectively. The arrears should be detailed separately by each class of work e.g. continuous state audit, local inspection correspondence etc. and items which have been in arrears for more than a month and pending items should be distinguished from the rest. A summary should accompany which reports showing arrears owing to arrears in Accounts office, non availability of vouchers and arrears in Audit office proper, as compared with the position reported during previous quarter. The state of work in connection with original audit and reviews by the Gazetted officer and the subordinate supervising staff also be shown in the report.

A brief resume of the more important items of arrears the period which they relate, the reasons for such arrears, the stapes taken or proposed to be taken for their clearance and the date by which they are likely to be cleared should be indicated.

The Quarterly arrear report will comprise the following:-

- | | | |
|-----------------------|---|--|
| Proforma 'A' | : | Statistics of external of Internal Arrears. |
| Section I (Details) | : | From I – Statement showing details of arrears in man-days in Railway Audit offices.

From II – Brief resume of more important items of arrears. |
| Section II (Details) | : | Inspections

Form III – List of important objections noticed during inspection and having Draft Para potential.

Form IV – Statement showing Inspection Reports not issued within one month. |
| Section III (Details) | : | Audit of Tenders and contracts including completed contracts.

Form V – Brief particulars of case having Draft Para potential in audit of Tender & Contracts. |
| Section IV | : | Audit of Railway Board's sanction. |

Section V	:	Contractor's Bills and Stores Bills.
Section VI	:	Progress of Reviews.
Section VII	:	Other Matters.
Section VIII	:	Recoveries effected at the instance of Audit.
Details: Form VI	:	Brief details of case with amount recovered agreed to be recovered.
Proforma 'B'	:	Statement Showing outstanding letters received from C&AG/ADA.
Proforma 'C'	:	Statement showing the position of weeding and destruction of records.
Proforma 'D'	:	Statement of outstanding audit objection as on 30 th September/31 st March.

The R.C. Section will consolidate the reports received from the branches and sections in prescribed form with a comparative statement showing arrears in man-days for the quarter under report. The arrears in hours should be converted into Man-days on the basis of 8 hours a day. EDP will arrange to send the floppy of Quarterly Arrear Report to the CAG office.

While sending the quarterly arrear report for the quarter ending March and September of every year a statement of outstanding audit objections shall be enclosed with the quarterly arrear report to be sent to the DAI (RIys.)

5.26 Information to outsiders.

Information connected with office matters should not be given to outsiders and no staff or member of another office should be allowed to have access to any to the office records unless permission to that effect has been obtained from the Gazetted Officer concerned. This files or books which an outsider permitted to examined in the presence of the official responsible for those records. On no account should any record or document be removed from the office.

5.27 Taking work home. (See Para 115 of RAM)

No files or documents should ordinarily be taken home by non gazetted staff. If under very pressing circumstances any files or documents have to be taken home, prior permission of Branch Officer must be obtained in writing and kept on record. In respect of confidential files, such permission should be obtained from the Principal Director of Audit/Deputy Director concerned. When the files/documents are brought back to office a remark about the return should be given by Branch Officer over his dated initials on the permission slip itself.

5.28 Smoking in Office.

Smoking in the office room is absolutely prohibited.

5.29 Officers Meeting.

C & AG has desired that in order to improve efficiency and functioning of offices in the Department, the Director General of Audit/Principal Accountant General/Principal Directors of Audit should have close periodical interactions with their group officers. The group officers in turn should meet Senior Audit Officers/Audit Officers/Assistant Audit Officers of their wings regularly and obtain first hand information on the state of mark in their wings and also strive to improve staff relation. These meeting would ensure accountability at all levels and also serve as a mechanism for monitoring and control of activities the meeting would also help in achieving close liaison between groups/wings. It would also be desirable that the meetings are duly minuted so that an authenticated record is available for reference during future meetings.
(Authority:- C&AG office letter No. 106-O & M/1-93 Dt. 26.2.93)

5.30 Labeling of Registers. :-

All the register in use should have a label on the outer cover showing the name of the section, the authority for its submission and the date on which it is to be submitted, as well as the number allotted to it in the Calendar of Returns. On the inner side of the top of the cover, a copy of the order, instructions or office orders in accordance with which to register in maintained should also be pasted.

5.31 Opening & upkeep of files :-

Files should be maintained according to subject and their numbering by allotting different major and minor heads subject wise as shown in Appendix may be followed. General order being kept separately from correspondence relating to individual cases governed by those orders. The numbers of each file will indicate the code initial of the section to which it relates. Each branch will keep on index register of files in which will be entered all files opened in a year. When a file is closed and transferred to the list of recorded cases, a remark to that effect should invariably be given against the file concerned in the index register. The correspondence should be placed in the file on the right hand side and notes on the left hand side. Both sides should be separately page number. The index register of cases should be submitted to Branch officer for inspection on the 15th April, 15th October each year. In writing office notes or draft both sides of the paper should be used. In cases, where the paper is thin and both sides can not be used there is no objection to the notes or draft being written in one side only.

5.32 Correspondence:(See Para 2.17 of CAG's MSO(Admn.)Vol.I & Para 90 of RAM).

Ordinarily no communication on any important matter addressed to the C&AG of India or higher authorities may be issued unless signed by the Principal Director of Audit. when the Deputy Director or other Officers issues an important communications to the C&AG's office with the concurrence of the Principal Director of Audit, the fact should be indicate on the letter itself. All letters to the C&AG except those of a routine nature should be issued over the signature over P.D.A. The Deputy Director may sign letters during the absence of P.D.A from

Headquarters as 'for PDA'. All such papers should be put up to the P.D.A. for approval later on either in camp or after his return to Head Quarters.

All onward communications embodying audit objections should invariably be drafted in polite and inoffensive language. The bonafides of the officers concerned should not be questioned, even by implication. Signature on letters, documents etc. should be legible and in all cases the name of the officer signing them should always be typed below the written signatures.

(Para 2.17 of the C&AG's manual of standing Orders [Admn. Volume I])

5.33 Telegrams and Express letter :- (See Para 91 of RAM).

Telegram should not be issued except in very rare cases. Disposal of urgent matters, reply to Head Quarters on priority basis should be arranged by way of issue of Telex or Speed Post or FAX with the approval of Principal Director of Audit.

All Telegrams and telex messages addressed to the Principal Director of Audit will be opened by the Sr.PA to PDA important ones shown to Principal Director of Audit and then given to officers responsible for taking action thereon. This procedure will be observed mutatis mutandis by the PA to Deputy Directors of all the units CLW & DLW and by the Audit Officer (Admn.) in Metro Railway Audit Office. All telegrams and telex messages will be diarized in a separate dairy and disposed off on priority & disposal watched in the same manner as letters.

5.34 Registration and Distribution of inward correspondence.

The dak covers received from the Office of the C&AG of India and Ministry of Railways (Rly. Board) should be received and opened by the receipt & dispatch clerk and submit it along with letters received from Accounts Department, other Departments of the Railways, other railways offices Audit units etc. and submit it to the Principal Director of Audit/Deputy Director for perusal on the same of the receipt of these letters along with the circular slip. After seen by the PDA/Dy. Director the mail received should be seen by the Audit Officers and all the Assistant Audit Officers and Section Officers expeditiously and should not hold it with them. The Officers who takes out any letter from the dak pad at the time of perusal of the dak for taking immediate action where so warranted, should get it registered in the Central Diary and note the fact of removal of the particular letter on the circulation slip. The dak pad after circulation will be received by the receipt and despatch clerk for registration of all these communications in separate diaries. Separate diaries are kept for registration of letters received from the office of the C&AG of India and Railway Board. The diarizing of other letters is done in other diaries. After such registration in Central Diaries they should be distributed to the Auditors/Sr. Auditors/Section Officers/Assistant Audit Officers and their acknowledgement taken in the register. The Section Officer/A.A.O. concerned would be responsible for any letter left undistributed at the end of the day on which they are received. The letters marked for an auditor who is absent should be kept by to S.O./A.A.O. himself and their disposal arranged within the prescribed period.

Demi Official letters addressed to the PDA/Dy. Director would be opened by their Personal Assistant (Stenographer) and put up to him. Confidential and secret letters addressed to the PDA by name shall invariably be opened by him. When he is not in office, such letter shall be sent to PDA whenever possible or await his return and till then remain in the custody of the next officer.

Secret and confidential letters in the name of the PDA/Dy. Director will be entered in a separate register maintained for the purpose by the Personal Assistant (Stenographer) to the PDA/Dy. Director and handed over by him to the Branch Officer/Assistant Audit Officer/Section Officer concerned, where necessary. P.A. (Steno) to the PDA/Dy. Director will be responsible to ascertain the final disposal of each letter from the Branch Officer/A.A.O./S.O. concerned.

No letter or official note application file or any other document received in the office should remain unregistered. All such documents should be entered in the sectional receipt register and disposal watched.

Separate Sectional Receipt Register to be kept for:-

- (a) Communication from C&AG of India/DAI (Rlys.)
- (b) Communication received from Railway Board.
- (c) Communication other than those at (a) and (b) above.
- (d) Reminders.

The Central Diary No. (C.D. No.) and Sectional Receipt Register No. (R.R.No.) on letter entered in (a) above may be distinguished by prefixing the letter "O" (for priority) and "R" (for reminder).

When the inward dak is submitted to Branch Officer they should give proper guidance and indication for suitable disposal on the letter themselves wherever possible, before passing them on to the sections.

5.35 Disposal of inward Correspondence.

Letter should be disposed of in proper files. Where there is a direction by the Principal Director of Audits or a Gazetted Officer on the letter. The same should be attended to immediately. Queries raised by a Gazetted Officer should as far as possible be personally dealt with by the Section Officer concerned. The maximum time taken for disposal of communication received from the O/O C & AG of India and the Railway Board should be Seven days. The disposal of other letters should not take more than 10 days. No communication shall be treated as filed without obtaining the specific orders of Gazetted Officer or Section Officer, cases of the following nature on which no action is necessary may be filed under the orders of the Section Officer in charge.

- (a) Copies of the G.O. India's and Railway Board letters received from the General Managers which no action is to be taken.

- (b) Miscellaneous circular etc. received from the Govt. of India which do not relate to the Rly. Deptt.
- (c) Acknowledgement of Audit Notes.
- (d) Correction slips to list of telephones.
- (e) Other miscellaneous routine matters including all interim replies. Nil statement replies received from units in response to a circular letter till all replies are received unless there is something special to be brought to the notice of the Gazetted Officer in charge.

Copies of letters of general nature will be supplied to all the Gazetted Officers by the Assistant Audit Officer entrusted with work or the section concerned. All communications on which final action has to pend for sometime and consequently can not be disposed of final within the prescribed time, should be entered in a register of pending cases. When the pending communication is finally disposed off a note should be taken in the register of pending cases against the communication to that effect. The entering of a letter in the register of pending cases will require the approval Branch Officer.

The disposal of letters will be recorded in the inward dairies from the note sides of the files, outward diary (issue diary) indicates the number and date under which the reply has been sent to the letter.

- (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 précis of its contents may occasionally be necessary. A précis may also sometimes be required when several letters under consideration are dealt with simultaneously.

All office notes should be written on half margin, the margin 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./A.A.O. on each case requiring decision or orders. This note need not necessarily be written by the S.O./A.A.O himself but it will be passed by him and he should express his views on the subject. S.O./A.A.O should not make marginal comments on the notes submitted to the G.O. through them.

An office note should make full reference to the 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 which it is a reply or to which it quotes a reference. All cases from a section should be submitted to the G.O. through the S.O/A.A.O. except when order exist varying this rule.

When cases are put up for disposal, all relevant correspondence and office notes should be flogged in the office notes, however, reference should be given to the page and file number containing the correspondence or note referred to and the

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 flags are removed from the files.

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 paragraph being commenced for every new statement and argument.

The reply to an unofficial reference should invariably to be in the same forms.

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 necessarily strong language. Neither any reference which are not reasonable nor any assumption which can not be substantiated should be made.

Interim replies to all references from higher authorities, viz, C&AG of India, the ADAI (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./A.A.O.s are personally responsible for the expeditions disposal of all letters from the office of the Comptroller and Auditor General of India.

In replying to letters of the Additional Comptroller and Auditor General of India (Rlys.) a reference to the original letter should only be quoted and not to the subsequent reminders there to. Also a single date should be shown on the letter issued from this office. viz. the date of issue and not a double date.

(Authority: Para 4. 10. of W. Rly's O.M., Vol-I and Para 3.33 of O.M. of the PDA/RPY & MR/Cal, 1982).

5.36 Arrears in correspondence.

A weekly report of outstanding inward letter should be prepared in the Central Diary and submitted to Branch Officer once on every fortnight showing the position of letters received during the previous week but not disposed of up to the date of preparation of the report. Separate weekly reports should be prepared for letters received from the office of the C&AG, Railway Board and other letters. The weekly reports are prepared in various diaries under.

- i) Last Balance outstanding.
- ii) Number received during the week
- iii) Total
- iv) Number disposed of up to the date of preparation of the report.
- v) Balance outstanding

5.37 Register of reminders : (see Para 102 of RAM)

All the reminders received from the C&AG/DAI (R), other audit office etc., after perusal by the Principal Director of Audit, Deputy Director should immediately to entered in the inward Reminder Register and given to the Section concerned for disposal. It will be the responsibility of the Section Officer/Assistant Audit Officer concerned to put up the disposal of the reminder expeditiously. The register is required to be put up to the Branch Officer twice a week on Monday & Thursday perusal. A third reminder should invariably submitted to the PDA/Dy. Director of Audit as the case may be with the Register and the original case within two days of its receipts for suitable action as may be deemed fit.

5.38.1 Reminder to and disposal of outward letters.

All reference made by a section to other offices/sections to which replies are required should be recorded in a separate register to be maintained for the purpose. The register should be termed as "Register of outward letter" and maintained in the following form. The references recorded in the "Register of Pending Cases" should not find place in this register.

Sl. NO.	Letter No. & Date	Subject	To whom issue	Date. of reminder	Date of receipt of reply
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When the outward reference recorded in the register is finally closed the relevant entry should be neatly scored out over the initial of Auditor. The register should be put up to Branch Officer on the 5th of every month with a summary in the following form and the certificate that the reminders have been issued where due.

Opening Balance	Item entered in the register during the month	Items closed during the month	Item outstanding	Initial of Auditor/ Section Officer	Remarks
1	2	3	4	5	6

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

5.38.2 Delay in replies from Accounts Office etc.

In order to speed the disposal of Inspection reports and specific reports etc. the following procedure should be followed.

If a reply should not received within six week from the date issue of such reports a reminder to the Accounts Office should be issued. If no reply is received within a fortnight of the issue of this reminders, a second reminder should go. In case a reply is still not received, a demy-official reference should be made by the officer in charge of the section of the branch to the Accounts Officer concerned. Delay should also be brought to the notice of the Accounts Officer concerned personally, if possible. If still no reply is received, the case should be put up to Principal Director to speaking personally to FA&CAO or sending D.O. letter by

name to him, if issue of D.O. letter to the FA&CAO does not expedite the disposal of the above report the case should be put up to the Principal Director for orders in case of delay of more than two years, weather special letter may be made to the DAI(Rlys.). The case submitted to the PDA should invariable contain the following information.

- (a) When the report was sent.
- (b) Where the first reminder was issued.
- (c) When the second and subsequent reminder were issued and,
- (d) When the D.O. was sent.

5.39. Maintenance of Records & Files and numbers of Correspondence.

A complete list of registers 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 accordance with extent 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 color to indicate that they are not current. In Administration section the list of personal records such as Service Books, Character Rolls, personal files, etc. should be maintained in separate register.

- (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 VIII. Any addition or alteration in the list of Major and Minor Heads will require the approval of the Principal Director of Audit. Branch Officer may, however, maintain more than one file under a Minor Head if circumstances may 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-1, Vol-2, Vol-3, etc. or Railways, Civil or 'a', 'b', etc. after the Minor Head in the number of the file. No new files should be opened without the approval of the Branch Officer. The files 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 the routine Correspondence on the subject.
- (ii) Each files should begin with an index on blank sheets on important orders and reference contained in file.
- (iii) On the cover of each file, the file number, subject, year of opening and the year on which due for destruction should be recorded in bold letters.
- (iv) All files should be neatly arranged in the order of Major 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) Station of issuing

office, (2) Section, (3) Major Head, (4) Minor Head, (5) the year of opening the file in the same order. Thus a reference issued by Admn. Section of CLW will bear the file number CLW/Admn./31/2/93 and that issued by Rly. Production Unit Head Qrs. On the same subject will bear the number Pu/Admn.31/2/93. a file bearing no Pu/Admn.31/2/93 will indicate (i) P.U. for R.PU/Hd. Qrs. (ii) 'C' for Central Section (iii) '2-1' while '2' indicates Class No. 2 of Major heading 'Audit inspection' and '1' for Minor Heading General instructions and 93 indicates that the files has been opened in the year 1993.

The following abbreviation will be adopted for sections and stations of issue office to be indicated in file number in the outward correspondence.

Sections:-

E	:	Establishment Audit Section.
X	:	Expenditure Audit Section.
W	:	Workshop Audit Section
S	:	Store Audit Section.
CL	:	Compensation Claims Section.
TA	:	Traffic Audit Section.
B	:	Books & Budget Audit Section.
Admn	:	Administration Section.
I	:	Inspection Section.
C	:	Central Section.
ECPA	:	Efficiency cum Performance Audit Section.
IC	:	Investigation Cell/Review Cell.
II	:	Intensified Inspections.
COR/R	:	Co-ordination/Report Section.
EDP	:	Computer Section.
COST	:	Cost Audit Section.
RPU, HQ	:	Head Quarter Office- PU.
CLW	:	Chitranja Locomotive Works/Chitranjan Audit Unit Office.

DLW : Diesel Locomotive Works/Varanasi Audit Unit Office.

MR : Metro Railway Audit Office/ Calcutta.

- (vi) Letters issued with reference to pending cases will bear numbers, as described above, followed by Serial Numbers of the Register of Pending cases, letters other than those relating to pending cases issued to other offices from when 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.
- (vii) Besides the sectional files, confidential files are maintained by Branch Officer and Section Officer/Assistant Officer. These files should be classified by three Major Heads, Viz. (a) Administrative matters, (b) Audit & Accounts matters, (c) other matters. Minor Heads under those Major Heads, for the purpose of maintenance of confidential files may be provided by the Branch Officers and Section Officer/Assistant Audit Officers concerned, according to the needs.
- (viii) As prescribed in Para 98 of Rly. Audit Manual classified guard files of important orders should be maintained by Co-ordination section in Head Quarters Office for consultation by Officer & Staff whenever required. These files should be broadly classified subject wise in keeping with requirements of different auditing Sections.

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 VII. The proforma in which important register are to be maintained are given in Appendix VIII.

5.40. Upkeep, Weeding & Destruction of records.

A review of records for the purpose of destruction should be conducted by all sections quarterly in March, June, September & December. The instruction contained in Para 96 and Appendix-1 of RAM 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-1 of Railway Audit Manual should be recorded on each of the record such record should be listed up in Section at Register category wise 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 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-1 of Rly. Audit Manual.

5.41. Communication from members of Legislature.

The following procedure should be observed in communicating with the members of the Legislature on matters concerning the work of the office:-

- (a) If a member of the Legislature mainly asks for information on a point of work or organization, the same will be supplied if the P.D.A. considers that there is no objection. In important matters, however the C&AG of India will, as a rule, be consulted beforehand.
- (b) If, however, a member of the Legislature intends to criticize executive or administrative arrangements, he should be told that he is not a liberty to discuss those arrangements as he is responsible for them to C&AG to whom any correspondence should be addressed.

5.42. Communication from Special Organizations.

The Government of India has decided that the following instructions should be observed in dealing with special organization.

- (a) No notice should be taken by the Government and its officers, local bodies, state-aided institution etc. of petitions of representations from Special Organization on political matters.
- (b) Interviews should be devied to leaders of Special Organizations who wish to make representation of political matters. Deputations of such Special Organizations should not be received by any officer and
- (c) No. Govt. grant-in-aid or patronage in any form should be given to any Organizations which indulge in political activities.

For the purpose of the above instructions all activities not concerned with the bonafied religious, cultural, social & educational needs of a society are regarded as political.

(Authority: Ministry of Home Affairs No. 24/2/48-Pol. dt. 11.8.48 forwarded under the Director, Rly, Audit's endorsement No. 3-55/48 dt. 8.10.48.).

5.43. Rectification of mis-statement of fact relating to office activities published to news papers.

In the event of publications in the Press of any articles containing incorrect or unfair accounts on the office activities the question of rectifications should not be directly taken up with the editor of the news paper concerned but the principal information officer may be consulted through the Auditor General of India.

(Authority: Director of Rly. Audit No. G.I. 4/40 dt. 6.5.41 and 6.8.41).

5.44.1 Petitions and Memorials.

The instructions on the subject are contained in Para 152 of Manual of Standing Orders (Administrative) with a view to watch over the disposal of representation received from the Staff. A register should be maintained by the Administration Section.

5.44.2 Advance copies of representations.

All representations etc. from the Staff should be sent through the proper channel and no advance copies should be sent. Any breach of these orders will invite disciplinary action against the person concerned.

5.45. Procedure of putting up letters and papers in cases.

'Note and 'Correspondence' portion should be kept separate in each file with separate series of page numbers of each. The paging of 'Notes' should be seen from the left to right and 'Correspondence' from right to left, i.e, from bottom to top. Thus, the 'paper under' consideration will always be on the top of the correspondence portion of the file. If a draft for approval is put up, it should, in the first instance, be placed below the P.U.C and should be brought on the top on it and page number offered it (the draft) is approved and issued. Both 'Notes' & 'Correspondence' should be tagged separately. A letter with continuation sheets, enclosures, etc. should be files as received or issued without disturbing the arrangements of the pages thereof, Pages numbering of such letters will, however, be from the bottom to the top. These instructions apply to the Audit Notes and Inspection Reports also.

As soon as a letter is diarized and handed over to the dealing Auditor, it should be placed on the respective files, page numbered and flagged with the printed or hand made slip "Paper under consideration" (P.U.C). Copies of circular letter etc. and Procedure Office Orders received from other sections should also be treated as receipts and delete with in a ordinary way.

The particulars of the letters should be entered on the note side in red ink in the following manner.

"R.R. No. Dt. Page....."

Then the noting should be stated. For every receipt there should be a brief note, but the contents of the 'P.U.C.' should not be repeated. If there are more then one 'P.U.C.' for a file, on such occasion, they should be distinguished as "P.U.C. No. 1", "P.U.C. No. 2" and so on, the R. R. Notes of all the P.U.C. should be entered on the note side one after another and then the noting should begin.

If any draft is put up for approval it should be flagged "for approval". Ample margin (Say one Third) should always be left while putting up notes and drafts, and all reference in the P.U.C. notes or D.F.A. should be neatly indicated in the respective margin. The page number and if necessary the files also being mentioned. Flags should not ordinarily be used for the purpose. The letter 'N' or

'C' should be written with page number to indicate whether the reference quoted is on the 'Notes' or 'Correspondence' side of the file respectively. For instance page 30N will denote that the reference is available at page 30 of the notes side of the file and page 30c will mean that the required document is at page 30 of the correspondence side of the files, when other files are put up for reference flag may be used in addition to the page numbers and the file number.

"Urgent" and "Immediate" slips should be used, wherever necessary, and that the Auditors do not use them unnecessarily.

No paper should be filed except under the order of the Section Officer/Assistant Audit Officer of a section. The Section receiving letters containing sanction to expenditure as also circular letters in original are originally responsible for their final disposal under the orders of the Branch to other sections or branches for information and guidance only, the S.O/A.A.Os are empowered to file such copies.

All communications on which final action has to pend for some time and consequently cannot be disposed of finally within the prescribed time should be entered in a Register of Pending Cases which is distinct from the Register of outward letters.

5.46. Disposal of references made by Deputy Comptroller & Auditor General of India (Rlys.) and Head Office.

Reference from A&AI (Railways) and Central Secretariat should be dealt with on immediate basis and the Branch Officer should personally see that such references are replied promptly. If the information is not readily available or will take a longer time than allowed, an interim reply should invariably be sent to the DAI (Rly.) or Central Secretariat as the case may be. In case of information required by DAI (Rly.) in connection with the Public Accounts Committee's Report, memo of tariff, Commission, etc. if there is any difficulty in collecting them, the fact should be intimated to the DAI (Rlys.) by telegram so that he may ask the Railway Board to issue necessary instructions to the Railway Administrations to afford necessary facilities to Audit. Such telegram should be put up for Principal Director of Audit's approval before issue.

(Authority: ADAI (Rlys.)'s confidential letter No. RR 2-10/56 (20) dt. 6.9.1957)

Similarly the unit offices like CLW & DLW will put up the letters received from Head Office on priority basis. Any information asked for by the Head Office should be supplied immediately.

5.47. Disposal of remarks made by the Principal Director of Audit and Dy. Directors on letters received in Dak or otherwise:-

All letters received on which the PDA or Dy. Director of Audit has made remarks, should be attended to within three days of their receipt in the section. The cases in which he has remarked 'immediate' should be submitted to him on the same day or at the latest the day after. It is not the intention that the disposal is required by the P.D.A. within a specific period after perusal of the letter with the

case put up to him in reply to his remarks. The letter should be put up with disposal within a week of receipt of the letter in the section.

5.48. Comparison of fair copies of letters typed general instructions.

Letter whether registered, insured or ordinary should be carefully compared by the person comparing fair copies of letter typed before submission to the Gazetted Officers for signature. He is also responsible to see whether in the fair copies the fact 'Registered' or 'Insured', if there be any, has been mentioned in the top of the letters typed and that enclosures, if there be any, mentioned in the left hand corner below the body of the letter typed, like DA 1 in 2 sheets or DA 2 in 5 sheets.

5.49. Register of Pending Cases.

All communications on which final action has to be kept pending for some time and consequently can not be disposed of finally within the prescribed time should be entered in a register named 'Register of Pending Cases' to be maintained in the form prescribed below:-

Sl. No.	Letter No. & Date	From whom received	Subject	Reference issued		Replies received		File No. which filed	Initial Of SO/AO
				Letter No. & date	To whom issued	Diary No. & date	From whom received		
1	2	3	4	5	6	7	8	9	10

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

Opening Balance	Items entered in the Register during the fortnight	Items closed during the Fortnight	Items Outstanding				Initials of		
			Upto 3m. old	More then 3m but less then 6m old	More then 6m old but less then one year old	One year over old.	Ar.	SO/ AAO	B.O
1	2	3	4	5	6	7	8	9	10

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

The items outstanding the end of each month of the register of Pending Cases should be categorized into cases (a) not more then three months, (b) more then three months but less then six months, (c) more then six months old but less the one year old, (d) one year over old. This position should be shown in the Monthly

Progress Report, as a separate annexure given briefly reasons for no-finalization of cases more than six months old.

Entering a letter in the above Register will require the Branch Officers approval, for entering a letter from the C&AG's India in the register, approval of the P.D.A will be necessary.

Letters 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 in red color. One register may be continued with the same service 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 numbers of the old register duly analyzed year wise, with the approval of the PDA.

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 right hand corner. This serial numbers should also be indicated in bracket after the usual file number in all the correspondence related to the pending case.

In respect of the communications disposed off finally, reference to the file in which they are filed should be recorded in the inward dairies against the inward diary number born by them. In respect of the communication entered in the 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. The record of file number and/or reference to the Register of Pending Cases in the inward dairies should been made only when necessary action has been taken on a communication and this should be done under the dated initials of the dealing Auditors.

All temporary files containing pending cases should be placed together in one bundle by each dealing auditor. The SO/AAO 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.

All communications remaining to the disposed off by 15th and by the end of the month other than those entered in the Register of Pending cases should be shown in the fortnights arrear list of outstanding letters to be submitted to the Branch Officer on the 17th and the 2nd of the following month. The SO/AAO in charge of the sections are responsible to see that the register is maintained properly and submitted to the B.O. by 2nd and 17th of each month indicating the previous month's position. While putting up the register a summary in the form given below should be prepared and a certificate recorded by the Auditor the remarks have been issued where necessary.

Balance of the previous month
No. of cases added during the month
Total
No. of cases removed during the month
Balance

(Authority: Para 3.48 of O.M. of PDA/RPU & MR, Calcutta, 1982 Publication and Para 4.10.1 (iii), to 4.10.1 (viii) of W.Rly's O.M., Vol.I of Feb' 1990 Publication).

5.50. Signing of letters. (See Para 70 of MSO (Admn.) Vol. I)

Communication of the following nature should be issued only with the prior approval of the Principal Director of Audit.

- i) Letters implying (dissatisfaction or censured).
- ii) letters to Government (either Union or State).
- iii) Letters to FA&CAO of Railways or any other state.
- iv) Challenging decisions or orders.
- v) Questioning validity of any sanctions, otherwise than on merely technical grounds
- vi) Writing off a waving of recovery of over payments.
- vii) Letters to General Manager of the Railways or out side offices except on purely routine matter.
- viii) Letters to the Comptroller & Auditor General of India, other than or routine matters.

All letters to the ADAI (Rlys) should, as a rule, issue under the signature of the P.D.A., or in case of routine letters, they should be signed by the Audit Officers of concerned section and shown to the PDA before issue and the fact of this indicated in the latter.

(Authority: Para 4.12 of W. Rly's. O.M. Vol I)

5.51. Typing work.

As soon as a draft is approved it will be forwarded by the section to the Typing section together with the enclosures. The typing sections will 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 left hand side

below the letters or statements. Items of work which are marked to typing section, as 'Urgent', 'Immediate', 'Out to day' should be typed immediately on receipt. Draft telegrams/telex messages sent to typing sections should 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, and submit the same to Assistant Audit Officer/Section Officer in charge on every Monday and to Branch Officer on 1st Monday every months. (C&AG's No. 100-ON M/39-86 dt. 30.1.87)

In addition to attending officers to whom they are attached, senior PA to DA/Stenographers deal with confidential files a documents with the Principal Director of Audit, Dy. Director, etc. and maintain inward dairies of confidential and demy official letters, including all enclosure thereto are typed by the Stenographers concerned. The typing work of important letters addressed to the DAI (Rly's) and other letters marked by P.D.A., Dy. Director, etc. should also be typed by the Sr. P.A. to P.D.A./P.A. to D.D. concerned. They may also be given other typing work as and when necessary.

When the fair copy is received in the section it will be compared. The person comparing the fair copy will initial the fair copy in Token of its correctness and ensure that all enclosures are complete for dispatch before the fair copies are submitted to the Gazetted Officer for signature. Fair copies of all letters and statements to the C&AG should be compared and initialed by the S.O./A.A.O also. When copies of letters are sent along with these, they should be certified as true copies by the section officers signing his name in full. Correction in fair copies, if necessary, must be neatly made. Incorrect figures must be scored out by drawing a line through them, leaving them still legible, and correct figures entered neatly above. Any correction in the figures in very important statements or letters must be attested. The approved drafts of letters must also accompany the fair copies submitted to the Gazetted Officer for signature but the relevant files need not be sent.

Whenever an audit objection in respect of a sanction of Railways Board or higher authority is communicated to the DAI (Rly) copy of the sanction objected to should also be forwarded with the letter.

(Authority: Direction of Rly Audit No. A. 8-6 dt. 8.4.63, Para 3.64 of O.M. of RPU & MR/Cal, 1982 edition and Para 4.13 of W.Rly O.M., Vol-I.)

5.52. Divulging Official Information.

Law relating to classifieds documents and responsibility of Govt. Servants in connection with such documents:-

- i) Rule 11 of the Central Civil Service (Conduct) Rules 1964, prohibits a Government servant from communicating without authority to any one including a fellow government servant any information acquired by him in 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 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 of which he comes in possession in other way. It is his duty to bring immediately to the notice of his superior officer, or the official responsible for security in this department, any breach of security regulation in general, and in particular, any disclosure of classified information either deliberately or inadvertent 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 is 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 Sections 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 security regulations by any member of the staff working under him or in that Department, if any members 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 to other superior officer to keep himself acquainted with the moral and conduct of the staff working under him and to see that each members of the staff fully understand and observes all security regulations, and that his behavior in no way raises doubts in 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.

5.53. 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 for 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 connection 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 injury to the interest or prestige of the nation or serious embarrassment to Government or would be of great advantage to a foreign nation.

This classification should be used for 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 would cause administrative embarrassment or difficulty or be of an advantage to a foreign nation.

(Most matter will, on proper analysis, be classified no higher than confidential.)

'Personal-not for publication' marking 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.

5.54. Treatment and custody of classified documents.

- i) 'Top Secret' 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 balanced in a 'Top Secret' office Box and locked or enclosed in a cover and sealed in the presence 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 typing work on the 'Top Secret' papers must be done in the presence of the officer concerned. Only such papers are to be given to Stenographer as are essential for typing work in hand. 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 to and off limited number of persons whose duty 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 Principal Director of Audit/Deputy Director/Branch officer who will be personally responsible for their safe custody. The receipt and issue work in Head office will be done by stenographer to the Principal Director of Audit. 'Secret' papers must before being sent for dispatch 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 dispatching office these letters and packets should be sent by registered post with acknowledgement due.

- iv) A 'Confidential' paper is intended for the perusal of a limited number of persons who have direct concern with the subject matter contained in that paper. A paper 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 deposit 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 sent for typing to the secret issue of the section where such a section exists, otherwise it will be taken personally to the typing section by an Assistant who will bring back draft typed copies and the used carbon papers to the section dealing with 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.

5.55. Use of economy level.

Economy level 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 : Departmental Security Instructions – 1957 issued by the Ministry of Home affairs.)

5.56. Write off priced/un-priced Articles. (See Section A 9(i) (b) of MSO(Admn.) Vol. II)

The Principal Director of Audit has got full powers to sanction write off of Rs.10,000 for stores; Rs.5,000 for public money.

5.57. Stationery, Records & Despatch Section.

5.57.1 Control of Group 'D' staff.

The Group 'D' staff attached to the Head Quarter office as well as the unit offices will remain under the supervision of the Section Officer (Audit)/Assistant Audit Officer of routine section, who should ensure that the Group 'D' Staff attached to their sections are properly dressed and carry out their duties efficiently.

At Head Quarters and Branch Offices, the opening, cleaning and closing of office rooms should be done by the Group 'D' state 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 on the office.

The persons so nominated in Head Quarter and Branch Offices should see that the various articles of furniture, stationery, etc. are intact and take charge of any

personal property inadvertently left behind. He should also see that bolts of doors & windows are securely fixed and the rooms 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 each day.

The Group 'D' attached to sections should not leave office, without permission of Section Officers/A.A.O.s

5.57.2 Contingent Expenditure.

The Principal Director of Audit, the Dy. Directors and Audit Officer are empowered to incur contingent expenditure to the extent indicated in Appendix VI, VII, & VIII of chapter II.

The Head Quarters as well as the unit officers including Metro Railways Auditing have their separate cash imprests. Out of the sanctioned imprest of Rs. 500/-, Rs. 50/- has been allotted to the o/o the PDA, Metro Railway and the remaining 300/- is meant for the office of PDA, RPU, Calcutta. The unit offices of Chittaranjan & Varanasi have been sanctioned imprest of Rs. 50/- each.

All payments of from the imprest should be noted in the cash imprest Account and the vouchers in support of each payment should be duly cancelled or defaced other payment. The imprest should be recouped once a month as so. An office copy of the cash imprest Account will be retained and the original forwarded to the Accounts Officer over the signature of the Gazetted officer in charge for recoupment. Recoupment of imprest will also be posted in this register. The monthly totals this in this register, for those amounts only, which have already been recouped within the month should be struck and posted in the register of expenditure of the office before reconciling the expenditure of a month booked in the Expenditure Register, with that recorded in the books of the Accounts office.

The imprest each balance in hand as on 31st March each year should be certified by actual count by the audit officer concerned and a certificate of such verification sent to the Accounts office/Expenditure. With the following details, a copy being sent to Head Quarters office.

1. Amount of sanctioned imprest.
2. Amount of expenditure met from imprest cash but awaiting recoupment.
3. Actual cash balance in hand as on 31st March.

This may be recorded in the Calendar of Returns under annual items.

5.57.3 Supply of Stationery and Forms.

The instructions contained in Para 106 of chapter VII of Railway Audit Manual should be carefully observed. The Stationery and the Railway Forms for the office of the Principal Director of Audit, RPU & Metro Railway and the unit office at Chittranjan and Varanasi and Metro Railway are obtained from the controllers

of Stores of CLW, DLW and Metro Railway respectively and the civil forms from the Dy. Controllers of Stationery, Calcutta. At Head Quarters Chittranjan and Varanasi annual indents are placed in October each year. For civil forms annual indents are placed by middle of April each year. For preparation and placement of indents formalities and pro forma are observed according to the Regional/Zonal procedure. In preparing the indent the section officer/A.A.O. (Audit) of R.C. section will personally check the indents minutely with due regard to the actual requirement, work out financial implication sanction obtained from the competent authority and should also check the articles, on receipt, by comparing with the indent. In this work the S.O./A.A.O/R.C. may take help from the routine clerk. As soon as supplies are received the same will be entered as receipts in the register on stationery and forms are issued according to the yard-stick prescribed to the section or requisitions sent by the section officers or concerned sections. Such issues will immediately be entered in the register. At the end of the month each year the actual stock of stationery and forms should be compared with the closing balance shown in the register and any discrepancy noticed should be reported to the higher authority and certificate to the effect that actual physical verification was carried out, recorded in the register under the signature of a Gazetted officer.

On receipts of debits from the controller of stores the should be compared with reference to the actual receipts of stationeries and forms. Then the debits will be accepted pointing out the discrepancy, if any, noticed during the verification and sent to the respective FA&CAO for adjustment. The debits received from the Dy. Controller of Stationery, Calcutta will be dealt with likewise.

5.57.4 Local printing of Forms, etc.

In order to arrange for emergent and unforeseen printing at short notice, the Principal Director of Audit and the Dy. Directors have been empowered to incur expenditure upto the limit of Rs. 1000/- and Rs. 500/- as per year respectively on printing (Including the cost of paper and other bindings materials). Such printing works may be got done locally through private agency and charged to the head "Contingencies" and no approval of the rates by the chief controller of printing and stationery would be necessary.

5.57.5 Stamp Account.

Whenever possible the letters will be sent by Rly. free service. In other cases service postage stamps will be used. Service stamps required by the O/o the Metro Railway Audit, CLW Audit & DLW Audit will be procured by the Record & Correspondence Section of the Office of the Principal Director of Audit/ RPU & MR. The office of the Metro Railway and CLW, DLW will collect their service stamps from the O/O PDA/RPU & MR on submitting requisition from time to time as required.

In each office a stamp account will be maintained to show the receipt & expenditure of service stamps full particulars of letters dispatched by post will be furnished therein. The stamp account should be checked daily and the balance of stamps in hand at the end of the month verified and the fact of such check and verification recorded therein. The stamp account register should be submitted to

the Audit officer on the 1st of each month after closing the account of the previous month for his perusal and signature. In the case of letters sent by registered post or telegrams the postal receipts should be posted in the register in support of the entries.

Indents for service stamps are require to be placed on local treasure office in whose favour a cheque for the value of the indent is to be obtained from the FA & CAO of the respective Railway and unit offices. The cheques is then sent to the Treasury Officer together with the indent show details (denomination) of stamps required. On receipts of the stamp the value thereof will be entered forthwith in the stamp account, and the entry initialed by the Audit officer of the RC Section.

5.57.6 Liveries (See Para 63, 104, & 105of RAM)

The scale of uniform is regulated under the respective Railway Dress Regulations. RC section of the office is responsible for timely placing of indent. Collection of liveries and their distribution amongst the Group 'D' staff.

Necessary indent for uniforms will be prepared by RC Section for submission to the controller of stores of respective unit/office. the indent will indicate the measurement and size of each uniform required. A register of uniforms should be maintained up-to-date by each unit office. Separate pages being allotted for different articles in hand. Signature of recipient of each article being obtained separately and kept on record. In addition to this, separate pages in the register should be allotted to each member of Group 'D' staff and the various articles given to him and for which he is responsible, should be entered against his name, reference being allotted to each page of the register where his acknowledgement for the receipt of articles in question has been obtained. The SO/AAO/Audit of RC section will be held personally responsible for keeping this register up-to-date and submitting it to the Gazetted officer in charge for his inspection half yearly at the begings of April and October each year.

Group 'D' staff on retirement may be allowed to retain their uniforms provided the uniform has out lined more then half the prescribed life.

5.58 Washing Allowance.

- (a) Washing allowance to Group 'D' staff is to be paid in accordance with the scales fixed for such allowance by the respective Railway Administration as per Ex DRA's letter No. G-6-5/51 dt, 17.3.1951. It will be the duty of the controlling officer to satisfy themselves that the allowance is actual spent for the purpose for which it is granted. No deduction of proportionate washing allowance need be made for period of regular leave, except where the total period of such leave taken during any calendar year exceeds 15 days. Where the total period of such leave exceeds 15 days in a calenderer year a proportionate deduction from the washing allowance would be made only in respect of period in excess of 15 days. Such a deduction should be made in a year from the pay for the month of

January of the year following the one to which the deduction relates, as per Rly. Bd's letter No. F. (I) I-68.

- (b) The drawal of the washing allowance is subject to the conditions that Group 'D' staff keep their uniforms neat and clean. If a Group 'D' staff does not wear a uniform and does not keep it neat and clean his allowance may be stopped under the order of the Branch Officer concerned, which would be communicated to Administration section for necessary action. Cases where Group 'D' are seen without uniform although supplied will also be treated as requiring disciplinary action.

5.59. Scale of Furniture.

The following are the scales of furniture laid down for the offices of the Indian Audit & Accounts Department.

For Principal Director of Audit.

Cotton Durry	1
Woolen Carpet	1
Table Officer's	1
Side Table	1
Armed Chair	6
Chair Armless	1
Easy Chair	1
Door mat	1
Side Rack	1
Hat stand	1
Book case (revolving or glazed)	1
Foot rest	1
For Deputy Director	
Woolen Carpet (12' X 9')	1
Table Officer's	1
Side Table	1

Side Rack	1
Armed Chair	3
Cotton Durry	1
Door mat	1
Hat Stand	1
Chair Armless	1
Book case (revolving or glazed)	1
Foot rest	1
For Service Audit Officer/ Audit Officers	
Officer's Table	1
Side Table	1
Side Rack	1
Chair Armed	2
Chair Armless	1
Cotton Durry	1
Book case	1
For Assistant Audit Officer/ Section Officer (Audit)	
Table (Supdt.)	1
Side Rack	2
Armed Chair	2
Armless Chair	1
For Sr. Auditors/ Auditors/ Stenographers/ LDC duftaries	
Clerk's Table	1
Clerk's Chair	1
Side Rack	1

For Typist

Table Typis 1

Chair Clerk 1

For group- 'D' Staff

One stool each

(Authority: C&AG's letter No. 80-NGE. I/26 dt. 15.1.1965)

5.60. Furniture required for general use in office.

The furniture required for general use of the office, such as almirahs, racks, iron safes, etc. may be provided with proper sanction according to the requirements of each office without reference to any particular scale.

5.61 Power of Purchase Furniture.

Power to incur expenditure on the purchase and repair furniture subject to budget provision have been delegated to the Principal Director of Audit.

For purchase of furniture etc. normal rules and procedures for purchase etc. inviting tenders, acceptance of lower quotation awaiting of Govt. rate contract, etc. should be followed. In case of any deviation from this normal rules and procedure of reason for such deviation should be recorded.

5.62. Scale of furniture in the Audit offices and other related matters.

The scale laid down by the Comptroller and Auditor General of India for the use of the officers and staff is given below.

Furniture required for general use in the office such as almirahs, racks, etc. may be purchased locally, subject to the availability of the funds. Full powers to incur expenditure on the purchase and repairs of the furniture subject to the budget provisions, so far as scale items are concerned have been delegated to the Principal Director of Audit. The PDA can incur expenditure on the purchase and repairs of non-scale item of furniture offices under his control up-to a limit of Rs. 50000/- per year. For any expenditure beyond this limit prior approval of the C&AG of India should obtained. The purchase of such items which are considered essential and unavoidable may be sanction and purchase of costly arteceles like still cupboards, steel racks, etc. should be restricted to minimum. The expenditure required to be incurred should be subject to the availability of funds.

5.63. Supply of furniture at the residence of IA&AS officers.

The Principal Director of Audit is competent to sanction issue of furniture free of rent at the residence of officers including himself for doing official work at home under clause (a) of Para 1 of M.O.F.O.M. No. F 1 (7)-EG I-54 dt. 16.6.1964.

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

- 1) The office will take receipt from the allottee for the furniture allotted to him with an undertaking to the effect that he will be personally responsible for safe custody and return in good condition (fair wear and tear exempted).
- 2) No non-essential item of furniture such as sofa seats, 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 favor, a copy of such orders should be sent to Audit officer. In cases of others, 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 in the inventory of the office which should prominently be shown in red ink, as the items of furniture issued to officer for their residence.
- 5) A stock verification should be carried out annually in the month of January to ensure that the articles of furniture issued are actually in existence and correct according to the number borne on the inventory of the office.
- 6) the competent Authority should review his orders at least one in two years to see that the number of articles 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. 1773 NGE III/100-60 dt, 6.7.1960).

5.64. Dead Stock Register.

A register should be maintained in each office recording the receipt and issue of all tools, plant and furniture in prescribed form. The inventory will be test checked annually by the Audit Officer/ RC Section in the Head Quarters office and by the Branch Officers in the unit offices. Every year by the month of March a certificate of such verification should be sent to the Head Quarters office. Excess or deficiency if any found during verification should be brought to the notice of the Principal Director of Audit for orders. The register should be kept up-to-date by incorporating all the changes transactions receipt, issue, writing off, etc. as and when take place.

5.65. Type-writer:

5.65.1 Purchase.

Typewriter should be obtained through the controller of stationery, Kolkata. The sanction for the purchase should be forwarded with the indent for supply of machine. The payment to the bill will be made by the indenting office direct to the supplying firm or agents.

5.65.2 Condemnation and disposal of Type writer.

Principal Director of Audit's sanction may be obtained for condemnation of unserviceable typewriters in case the following conditions are fulfilled. The total expenditure incurred on the repairs and replacement of parts throughout the life time of the machine should exceed two-thirds of the cost of a new machine of the same make, type and size as the machine to be condemned.

Note: it has been decided that in case a typewriter required to be condemned is not on the approved list of the Government of India, stationery office, at the time of its condemnation, the price of a new Remington typewriter or of any other typewriter of the corresponding size as covered by the rate contract entered into by the Government of India, stationery office may be taken into consideration for the purpose of item (i) above.

(Authority: G.O.I ministry of works, Housing and supply, O.M. No. 34/2/62-S & P II dt. 10.9.1962. received under C&AG's endorsement No. 1822 NGE I/149-60 dt. 1.11.62.)

(II) The machine has outlived its prescribed life of ten years. Cases not covered by (i) and (ii) above will continue to be referred to the Government of India, Stationery office, Calcutta for certification as regards their condemnation.

While condemning typewriters the following point should be kept in mind.

- (a) Age of typewriter.
- (b) Estimated cost of repairs.
- (c) Expenditure so far incurred on repairs and replacement of parts.
- (d) Firm's opinion on the general condition of the machine and the certificate as to the expected life of the machine after repairs.
- (e) The officers own opinion.
- (f) Whether the present condition of the machine is due to normal wear and tear (if parts are missing from the machine, enquiry is to be made and responsibility fixed where necessary before such condemnation).

Disposal of condemned typewriter belonging to offices under Principal Director of Audit will be done by the P.D.A himself under his own arrangement to the best advantage of the state, provided the book value of the machines does not exceed Rs. 5000/-.

(Authority: G.O.I DGS & D/New Delhi's letter No. DGS & D/CR- Disp/ Misc./ 71/Dy.523 dt. 17.4.71.)

Sale proceed of condemned typewriters will be credited to the appropriate Head of Account of the office from whose Budget allotment the machine was purchased.

(Authority: C&AG's letter No. 1074-NGE-I/149 dt. 24.5.60.)

5.66. Telephones.

The Railway Administration provides the facility of Railway telephones in the Audit offices free of charge. For installation of Railway telephones, signal and telecommunication department of Railway is required to be requested after obtaining Principal Director of Audit's administrative sanction in this regard. In addition to Railway telephone a few P & T telephone connections are also installed in the Audit offices. For installation of P & T telephones at residence sanction of the C&AG of India is required. The telephone directories supplied by the P & T Department should be maintained up-to-date by the stenographers attached to the Principal Director of Audit/Dy. Directors of Audit. One register for booking trunk call should also be maintained by the stenographers indicating therein each call with suitable remarks as to whether the call is official or private. On receipts of the bills from the P & T Department, the bill is required to be checked with this register in respect of trunk calls and sent to the respective FA&CAO for payment within the due dates.

5.67. Newspapers.

Some daily newspapers periodicals may be purchased for the office. These may be subscribed from the contingencies of the office so that all staff may keep themselves abreast of the day-to-day developments regarding Railways in particulars and other mater in general. RC section should arrange for the purchase and regular supply of the publication. The publication should be scrutinized with a view to seeing weather there are any news items reports, criticism or suggestions affecting the Railway Revenues and expenditure in which audit may feel interested. After circulation the details should be sent to ECPA section for scrutiny and taking out cuttings of news items as are required to be posted in the register for put up to the higher authorities or the section concerned as the case may be.

5.68. Sale of old newspapers.

Old newspapers and other periodicals which are subscribed at public expenses for perusal of officers and staff but are not intended for preservation should be made sold half-yearly in June and December, each year by the RC section. For this purpose market price should be first ascertained and the highest price that can be obtained, should be got approved from the competent authority and papers sold to the intending purchaser. The sale proceed should be sent to the Chief Cashier of the respective railways for affording necessary credit to the Head of Account "Misc. receipt".

5.69. Supply of Codes & Books. (See Para 65 & 66 of C&AG's MSO (Admn.) Vol.1).

The instruction for the supply of books and codes either for use in office or as personal copies of Gazetted officers and section officers (Audit) are laid down in Para 92 of the RAM. Subject to the limitations in the schedule of powers of the PDA and other rules and orders of the competent authority, the Principal Director of Audit is authorized to purchase from the allotment of contingencies books and periodicals recurred for the offices under him. All books and periodicals, gazette and other printed publications received in the office shall be kept in the custody of a responsible person to be decided by the officer concerned who will maintain an up-to-date catalogue of all such publications and post all correction slips therein. All issues should be made against receipt which will be returned or cancelled when the book is returned. The description to prescribe the list of publication to be issued as personal copies of officers and S.O/A.A.O. (Audit) is left to Principal Director of Audit. Individual officers/Section officers are responsible for their own copies of the Codes/Manuals.

(Authority: ADAI (Rlys.) letter No. 3966-R G-7-2/61 dated, 7.10.1962.)

5.70. Supply of codes at Concessional rates.

Price publications of Govt. of India (including railways) and the C&AG of India will be supplied to members of office at 50 percent of cost price. 25 percent will be met from the contingent grant of the office and 25 percent will represent the discount allowed by the Central Publication Branch. The above concession also includes the supply of correction slips and will apply to all Auditors in the office in respective of whether they may or may not be candidates for the Section Officer's Grade Examination. The sanction of the Principal Director of Audit should be obtained in each case.

(Authority: Para 88 of RAM (ii) C&AG's letter No. I/239- NGE/445- 29 dt. 2.9.1930 and No. 355 NGE II/245 codes dt. 4.11.1950.)

Price publication of the Central Government (including Railways) and the C&AG of India together with sets of correction slips there to may be supplied to the candidate preparing for SOG Examination at the rates applicable to the auditors, i.e. 50 percent of cost price.

A proper record of code books supplied at concessional rates to the prospective candidates for SOGE and Departmental Examination should maintained in the RC section to ensure that the books are not supplied more then once at concessional rates.

(Authority: C&AG's letter No. 107-Admn. II/188-58 dt. 1.9.1958.)

All Codes Books etc. will be supplied to the prospective candidates for the SOGE Examination. While placing demands for such books the Routine section also take into account the requirement of such candidates. In case of losses any of the books supplied earlier at concessional rates, double the price of the book lost should be charged from the person concerned.

(Authority: C&AG's letter No. 481-NGE II 452/51 dt. 13.2.1952.)

Procurement of Central Government including Railways and C&AG's publication may be made by the unit offices direct after obtaining approval from the Principal Director of Audit. The requirement of Head quarters office will be met similarly by direct procurement by the Head Quarters.

5.71. Office Library.

The Office Library should be maintained under the personal custody of the office-in-charge of RC Section. The books in the library should be verified annually in the month of March and the result of verification recorded over the dated initials of the Audit Officer. This may be watched through the calendar of returns maintained in the RC Section. Every new addition to the library should be entered then and there and the entry attested.

Besides, the library maintained in the RC Section, there may be separate library for Principal Director of Audit and Deputy Directors, content with various books of reference etc. Paper accounted of the books in this library and its maintenance will devolve on the Stenographer attached to the Principal Director of Audit and Deputy Directors.

Request for loan of books should be addressed to the office or section concerned for reference. In order to keep watch over the issue and return of books by the loaness an issue register should be maintained for each library by the person concerned.

5.72. Office Clock.

Office clock in the Audit office of CLW and DLW are wound and regulated weekly by the Agency engaged by the local Railway Administration. At Head Quarters office in Calcutta the job is done by a Group 'D' staff.

5.73. Register of Liability.

A liability register in the form given below should be maintained by order to keep systematic watch of the liabilities to be not which may be annual as in the case of electric and other charges or may be contractual when orders for supplies 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 on the supply should be watched.

The register should be revised every month and the outstanding items listed and put up to audit offices on 15th of each month for scrutiny. If any liabilities have been outstanding more then three months, necessary action should be taken to see whether the bills have been lost in transit, etc.

Sl. No.	Particulars of indents for supplies	Approximate cost.	When received.	Reference to debit voucher or bill.	When accepted.	Remarks.
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or other
items of
liabilities.

No./Dt./Amt.

5.74. Issue of Passes and Privilege Ticket Orders.

- (1) Passes and Privilege Ticket Orders including Card Passes monthly and furniture passes and week-end concession order required for the staff will be issued from RC Section according to rules and orders in force and a proper account will be kept there for the same.
- (2) Each member of the staff of the office should submit every year by 15th December to RS Section a declaration giving the member of his children with their date of birth and member of dependent relatives.
- (3) The blank cheque pass books, card passes and privilege ticket orders form are to be requisitioned from Chief Accounts Officer, Ticket supply Section. On receipt these should be checked at once in presence of the Audit Officer to see that progressive number are complete and then entered in the stock Register and kept together with the register under lock and key in the safe. The key of which will remain with the Audit Officer.
- (4) The Audit Officer shall verify the stock of passes and privilege ticket orders each month and record a certificate of verification in the stock register. At the time of conducting this check, the Audit Officer should also check all counterfoils of the forms issued from the pass books in use since the date of last check and record a certificate of this check in Stock Register.
- (5) Whenever any Group 'D' in possession of card pass, proceeds on leave, whether casual or regular, he should deposit the card pass with the Audit Officer on the line or the section officer as the cases may be.

5.75. Notice Board.

A notice board will be kept in the office in which all important circulars, orders and other communications of personal interest to the members of the office will be displayed under orders of the Principal Director of Audit/ Deputy Directors of Audit.

5.76. Staff Car.

So far staff car of PDA/RPU & MR/ Kolkata is concerned, it will be guided by the Staff Car Rules.

CHAPTER VI ADMINISTRATION

6.1 Duties and Responsibilities

The Administration Section is responsible for dealing with all establishment matters pertaining to the office including the preparation and punctual submission of Budget Estimates, Control Statements and all other connected returns. This section is also responsible for all works relating to activities, sports and matters relating to Benevolent Fund. All application from the staff should be dealt with expeditiously according to the urgency of each case. Under no circumstances shall an urgent case be left over for more than three days.

6.2 Service Records

Every step in the official life of an employee should be entered in the service record maintained according to S.R.S. 197 to 203. There should be no erasure or overwriting in the service book. All corrections should be neatly made and properly attested. A Note of any departmental examination passed by a Govt. servant should also be made in his/her service book.

It is the duty of each Government servant to see that his/her service book is properly maintained in order, that there may be no difficulty in verifying his/her service for pension. The members of the office staff may examine their service books in the presence of a Gazetted Officer.

If any member of the staff find that the service book is not written up-to-date or that any necessary entry has been omitted or wrongly made, he/she should report the matter to the Audit Officer (Admn.) and have the mistake rectified or the defects removed. As a token of scrutiny and acceptance of entry in the service book, each member of the staff should sign his/her name in the relevant column of the service book and the officer who supervises the scrutiny will also endorse his signatures in token of his having supervising the scrutiny.

All the Service Books should be kept in an almirah, the key of which should be in the custody of Section Officer/A.A.O./Administration. Service Records of Group 'C' and 'D' staff will be maintained in the unit offices and at Head Quarters office as the case may be but service record of Group 'B' staff will be maintained at Head Quarters office in respect of CLW & DLW. The service books of Metro Railway will be maintained by the Metro Railway Administration. A register of Service Books should be maintained in the Administration Section and it should be kept up to date.

A certificate regarding the verification of service should then be recorded and put up to the Principal Director of Audit by the 30th April of each year. A note to this effect should be kept I the calendar of Returns of the Administration Section.

When a non gazetted and gazetted Group 'B' Government Servant is transferred from this office to another, the Administration Section should record in the Service Book of the employee concerned under the signature of Audit Officer/Admn. the result of verification of service with reference to pay bills in respect of the whole period during which the Government servant was employed in this office before forwarding the Service Book to the new office where the services have been transferred.

The service books should be restored to the almirah as soon as possible and if any of them sent to unit offices, its return should be watched through a suitable register. It is also necessary that a periodical physical verification of the service books should be done by a responsible officer, preferably by one who is not connected with the office administration.

(Authority : C&AG's letter No.2387-TA. II/93-799 dt. 28.11.1979).

6.3 Leave

Leave is to be applied in prescribed form and will be considered only if it is recommended by the concerned Assistant Audit Officer/Section Officer and Branch Officer.

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

6.4 Leave Accounts

The entries regarding leave taken by an employee are made in a leave account. In writing up the leave accounts the instruction given in the forms should be carefully followed. As such service book is opened, a form of leave account should be appended thereto and the name of the Government servant, his date of birth date of commencement of service etc. should be recorded therein. On receipt of application for leave, the leave account of the applicant should be made up-to-date to the half year preceding the date from which he wishes to proceed or has proceeded on leave. After the columns "Leave earned" and "Leave at credit" have been written up, the certificate of title of leave will be recorded before the leave application is put up to the sanctioning authority. The entry regarding the period of leave availed should be made in the leave accounts after the receipt of the joining report from the unit concerned. All entries should be made under the initials of the Section Officer/Assistant Audit Officer/Admn. An entry should also be made simultaneously in the Service Record.

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

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 that effect recorded and put up to the P.D.A. by 30th September every year, by Head of office.
(Authority : C&AG's letter No.2873/NI/68-81 dt. 20.9.82).

6.5 Grant of Leave

The admissibility of leave will be verified by the Administration Section immediately on receipt of application from the staff and orders of the competent authority obtained for the grant of leave or otherwise.

Staff office order will be issued after the leave is sanctioned. A copy of staff office order should invariably be pasted filed in the staff office order register and personal file of employee concerned. Necessary entry regarding sanction of leave, should be made in the leave account and service record of employee concerned under the initials of Section Officer/Assistant Audit Officer/Admn.

If an employee after sanction of leave cancels it whole as part or extends the same, necessary action for cancellation of leave and for affording credit for it or further sanction of leave may be taken under the sanction of competent authority.

6.6 Prefixing and/or affixing holidays or Sundays to leave.

The instructions regarding the submission and acceptance of medical certificate are given in Para 41 of Railway Audit Manual. The following instruction/should be observed for combining holidays with leave or Medical certificate:-

- a) If the fitness certificate is of the date or which the Government servant resumes duty or the date just preceding the date of joining, the holiday may be treated as part of the leave and not allowed to be suffixed.
- b) When the fitness certificate is of the date just preceding the holidays, the holidays/may be allowed to be suffixed, provided the Government servant makes a request in this respect.
- c) When the fitness certificate is of a date intervening the holidays; the entire period of holidays may be treated as part of leave.

6.7 Budget and Revised Estimates

The instructions contained in Paras 74 to 80 of RAM and Chapter-IX of M.S.O. (Admn.) of Vol.I may be seen.

The Budget Estimates and Revised Estimates in respect of Group 'A', 'B', 'C' & '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 'T'

While formulating the monetary estimates, 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 category wise. Budget proposals for extra

posts are 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 members of staff, actual pay as on 1st 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 E.C.P.A. 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 award may be made under the sub-Head "Other charges".

(iii) Explanations for variations should invariably be furnished in the estimates.

(iv) The estimates of fund 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/1-80 dt. 11.6.80, 2903-BRS/315-86 dt. 4.8.86 3982-BRS/315-86-1 dt. 27.10.86. & 1036-ACI/171-86 dt. 26.9.86).

6.8 Revised and Budget Estimates of Pensionary charges and Appropriation Account 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 Retirement benefits.
D/RG	346 (i) (iv)	
Communication	346 (I) (i)	

The Revised and Budget Estimates for Pensionary charges of this office are, therefore, to be sent to the FA&CAO, Eastern Railway, Calcutta. The Revised Estimates are prepared on the basis of pension sanctioned during the year as well as in previous years. The Budget Estimates 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.

6.9 Control Statements

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

For the purpose of exercising proper control over expenditure, under Major Head 2016 Audit, a monthly review of expenditure as specified in Paras 367 to 369 of M.S.O. (Admn.), Vol.-I should be prepared commencing from the month of September and sent to the Comptroller & Auditor General of India. The monthly review of expenditure in respect of Group 'A' officers and Group

'B'/Non-Gazetted Establishment should be prepared separately. The monthly reviews of expenditure is to reach the office of the Comptroller & Auditor General of India bi middle of month succeeding to which they belong.

Only the amount of the bills which have been actually passed for payment in a particular month should shown in column 3 of the monthly service of expenditure.

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.

6.10 Appropriation Accounts

(Para 80 of Railway Audit Manual)

After the close of the account for the year, the Appropriation Accounts of the expenditure pertaining to the office booked to Civil Had '2016 Audit', will be prepared. A provision is also made under the Railway Demand No.2.

The Accounts will be compiled in the proforma, prescribed in Para 4 of M.S.O. (Tech.) Vol.II. The explanation of variations should be drawn up carefully and should conform to the explanations, given in the various control statements specially the last control statement.

The audit certificate in the prescribed form will be signed by the Principal Director of Audit and will accompany the Appropriation Accounts. The necessary certificate will be signed after obtaining necessary certificate of Audit from Principal Director of Audit, R.P.U. & Metro Railway, Calcutta.

The Appropriation Accounts in the civil form along with audit certificate should be forwarded to Principal Director of Audit, Central Revenues, New Delhi and one copy of the same endorsed to FA&CAO, Eastern Railway, Calcutta.

The Appropriation Accounts in Railway form for Grant No.2 under which a lump sum provision is made under Railway Estimates, should be prepared in quadruplicate and two copies thereof forwarded to the FA&CAO, Eastern Railway, Calcutta and a copy to Books and Budget Section of this office.

6.11 Estimates for Deposits & Loans

(Para 78 of Railway Audit Manual)

The Principal Director of Audit should submit the estimates for loans and advances pertaining to Audit Staff of this Railway, in prescribed form to Comptroller & Auditor General of India, as per instruction issued from time to time. Information in this respect is called for from Unit/Branch offices, for Budget estimates and the information on respect 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 for conveyances (Cycles, Scooter, Car etc.) House Building advances, Festival Advances. Necessary disbursement of the advances by issue pay order is arranged on receipt of sanction from Comptroller & Auditor General of India.

6.12 Increments

(Para 290-M.S.O. (Admn.) Vol. I & 103 of Railway Audit Manual).

All increments accrue as a matter of course in terms of F. R. 26, unless withheld as a disciplinary measure.

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

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.

6.13 Last Pay Certificate

Whenever a member of the office is transferred to any outside department or from any unit office to another a last pay certificate will be prepared by the Administration Section of the unit/office to which he was attached and sent to the department, unit/office where he is transferred. Simultaneously copies of such L.P.C. should be sent to respective Accounts Officer and Audit Officer who were entrusted with the job of disbursement of pay and allowances etc. and audit vouchers respectively.

The Rules for the preparation of last pay certificates are contained in Appendix-4 to compilation of the Treasury Rules, Volume-II as read with note (2) below Rules 230 of compilation of Treasury Rules, Vol.-I. The form of the L.P.C. is given Annexure to Appendix-4 to the compilation ibid.

6.14 Sanctions

All sanctions relating to gazetted posts are accorded by Comptroller & Auditor General of India. The Principal Director of Audit is empowered to accord sanction for creation of regular temporary post of Group 'C' which have been approved by the Comptroller & Auditor General of India for inclusion in the Budget for that year subject to other conditions as laid down in Headquarters office circular letter No.1267/BRS/60-69 dated 12.5.1970 being satisfied. The annual review for conversion for temporary posts into permanent ones is to be conducted in 1st week of July each year.
(C&AG's No.1224-NIII/64-82/iv dtd. 28.4.1983).

The Principal Director of Audit empowered to sanction continuance of temporary posts upto that of Sections Officers and the creation of such posts on a temporary basis, for season 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 continue to exist.
- 2) Funds have either been provided in the Budget/Revised Estimates or can be found by valid re-appropriation from sanctioned budget allotment, and
- 3) A report of having extended the posts will be sent to Comptroller & Auditor General of India.

6.15 Register of Establishment Sanctions (Secret)

A register of Establishment sanctions will be maintained in the Administration sanction in the following columns, separately for temporary and permanent sanctions:-

- (i) Serial No.
- (ii) Numbers and date of sanction
- (iii) Name of sanctions authority.
- (iv) Date of commencement of sanction.
- (v) Date of termination of sanction (for temporary establishment)

6.16 Detail of Establishment sanctions.

- (vi) Gazetted officers
- (vii) Section Officers (Audit).
- (viii) Senior Auditor/Auditors.
- (ix) Stenographers
- (x) Clerks
- (xi) Leave Reserves
 - a) Auditors
 - b) Clerk
 - c) Group 'D' staff
- (xii) Training Reserve
- (xiii) Group 'D' staff, S. G. Duftry, Duftry, Jamadar, Farash, S.G.Peon & Peon.
- (xiv) Remarks.

All sanctions for permanent and temporary posts should be recorded in a register, exhibiting therein permanent and temporary posts separately containing detailed information about the posts, date of sanction, purpose for which sanctioned etc.

An entry in this register should be made immediately on the receipt of sanction or issue of staff office order and should be attested by Audit officer/Admn. The register should be reviewed by the S.O. (Admn.), A.A.O. (Admn.) and put up to the Audit officer (Admn.) every half year in April and October.

6.17 Sanctioned Strength.

A statement showing the sanctioned strength and staff in position as on 1st of every month, another one showing additional regular posts sanctioned by Principal Director of Audit under his powers as on 1st 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 10th of every month.

6.18 Preparation and Payment of Bills of Gazetted Officers.

6.18.1 (a) Payment to Group 'A' officers.

The pay and allowances including T. A., Medical Re-imbusement, Honorarium etc. of Group 'A' officers of this office are drawn by the office and bills sent to pays and Accounts officer (Audit), Office of the Accountant General (Bengal), Calcutta in respect of Group 'A' officers at Calcutta. The service Registers and leave accounts of Group 'A' officers are maintained by this office. On transfer of an officer this office will issue Last Pay Certificate to the drawing and disbursing officer of the new office and also send service registers duly completed.

Pension papers of the retiring Group 'A' officers working in this office shall be prepared by this office and sent to the Pay & Accounts officer concerned for verification and issuing pension payment order/gratuity payment order.

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

(C&AG's No.363-TAI/197-82 dt. 23.3.82).

6.18.2 b) Payment of Group 'B' officers

The bills of all Group 'B' officers will be drawn by respective unit offices and sent to respective FA&CAO, so as to reach Account Officer 20th of the month for arranging payment. The FA&CAO will issue payment authorities in the name of Group 'B' officers (Audit officers & Assistant Audit Officers) posted at outstations 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.

6.19 Salary Bill of Non-Gazetted Officers

The non-gazetted strength of this office is distributed among the various Branch Officers/Unit Officers. However, payment of all claims, i.e. Pay, Allowances, T.A., Honorarium, Medical re-imbursment etc. is passed at Headquarters. The pay bills of all Branch Offices are prepared by themselves and sent to respective Accounts office for arranging payment. The bills in respect of Headquarters office, will be passed and payment arranged by FA&CAO (Eastern Railway). The office copy of the bill should be prepared in Pay Bill Register, which is to be preserved for 35 years. The original bill, prepared in Railways form in respect of Head Quarters/Unit offices, should be forwarded then to the respective Accounts Officers/FA&CAO, so as to reach them by 22nd /23rd of the month respectively.

6.20 Signing of pay bills

(Para 94 of Railway Audit Manual).

Pay Bills after check by Section Officer/A.A.O. (Admn.), should be submitted to it officer (Admn.) with enclosures and pay Bill Register (Office copy), for approval and signature. The specimen signatures of the officers authorized to sign the bill will be sent to Financial Advisor & 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, canceling and authority given to outgoing officer.

6.21 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).

6.22 Recovery Register

Separate Recovery Register 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 conveyances (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
- viii) Computer Advance

Entries in respect of 1,2,3,4,5,7 & 8 are made from office orders/sanctions whereas entries in respect of co-operative Credit Societies are made from the intimation or grant of advance received from various credit societies.

6.23 Travelling Allowance – check of claims

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 officer, Dy. Director (Admn.) for Gazetted officer for counter signature. The claims after verification of commencement completion of journey, number 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 A.O. (Admn.) alongwith claims of Non-gazetted officers staff. The amount of claim is to be entered and paid along with Salary Bill. T. A. Journal claims received in Administration upto 10th of the month will be included in pay bill.

Advance of 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. Register and attested by Audit Officer (Admn.) and necessary entry that the T. A. advance has been adjusted should be made for the Register. A temporary employee should furnish surety bond from a permanent employee along with his application for advance.

6.24 Medical Attendance Bills – Check of Claims

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

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.) along with each claim. The bills should be passed after careful scrutiny of the period of claims, admissibility of medicines, others charges claimed as per M. A. Rules and frequency of claim etc.

6.25 Check of claims for Children Educational Allowance Re-imburement of Tuition fees and Hostel Subsidy.

The claims of children Education allowance, re-imburement 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, re-imbusement of tuition fees and Hostel subsidy may be admitted 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 correctness of the certificates given by the staff is not completed with six months, the Drawing officer will have the discretion to stop payment of the claims if he feels such a step is necessary. The responsibilities for the correctness of the facts given in the certificates entirely devolves on the employee claiming the Children Educational Allowance/Re-imbusement 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.

6.26 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 that effect that they are incurring some expenditure on rent/contributing towards rent. H.R.A. 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. The drawal of H.R.A. is regulated in accordance with the orders contained in the G.O.I./Ministry of Finance & O.M. No.F2(31) –E II (B)/64 dated 27th November, 1965 as amended from time to time.

The rate of House Rent Allowance is given below:-

Amount of HRA in Rupees per month.

A-1 Cities	‘A’, ‘B-1’ & ‘B-2’ Cities	‘C’ class Cities	Unclassified place
30%	15%	7.5%	5%

6.27 Compensatory City Allowance

The drawal of Compensatory City Allowance is also regulated in accordance with the orders contained in the Government of India, Ministry of Finance Office Memorandum No.F2 (31) –E II (B)/64 dt. 27th November, 1965 as amended from time to time. The rate will be as follows:

Pay Range	Amount of C.C.A. in class of cities			
	‘A-1’	‘A’	‘B-1’	‘B-2’
Below Rs.3000	90	65	45	25
Rs.3000 to Rs.4499	125	95	65	35
Rs.4500 to Rs.5999	200	150	100	65
Rs.6000 and above	300	240	180	120

Drawal of Dearness Allowances

The above allowances are admissible as per the rates circulated by the Ministry of Finance, Government of India from time to time.

6.28 Supplementary Bills

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

6.29 Arrear Bill

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

6.30 Advances

A Competent authority may grant advances from public funds in accordance with the provisions under Rule 178 (1) and shall charge simple interest at such rates as may be specified by the Ministry of Finance from time to time for this purpose.

There are two type of advances:- (a) Interest bearing, e.g. Advance for purchase of Motor Car, Motor Cycles, Scooters, Bicycles, Table Fans, Advance for construction, extension, ready built House/flat etc., & (b) Interest free advance, e.g. Advance of leave salary, Advance on the eve of important festivals, advances to Government Servant affected by floods, cyclones etc. advance of pay on transfer, Advance Travelling Allowance on transfer/tour, Advance from the G. P.F. etc.

Interest bearing advances:-

6.30.1 Advance for purchase of Motor Car:-

The Principal Director of Audit may sanction an amount not exceeding Rs.1,80,000 or eight month's basic pay(plus DP plus stagnation increment) of the Government Servant, or the anticipated price of the motor car whichever is the least in the first occasion to an officer whose basic pay plus DP plus stagnation increment should be Rs.15,750 per month or more. For the second and subsequent occasions, restricted to Rs. 1,60,000 or eight month's basic pay plus DP plus stagnation increment of the Govt. servant, or the price of the motor car to be purchased, whichever is least is admissible. The advance is recoverable in equal monthly installments as the Govt. servant elects, not excluding 200 monthly installments. The Govt. servant may at his option repay more than one installment in a month. Interest is recovered there after. The officer drawing the advance should execute an agreement in form GFR 22, if the advance is granted to him under Rule 193, or in form GFR 23 the advance in granted to him under Rule 196. On completion the purchase of a motor car, he shall also execute a mortgage bond in form GFR 24 and/or GFR 25, as the case may be, hypothecating the motor car to the president of India as security for the advance.

6.30.2 Personal Computer

The Principal Director of Audit may sanction an amount not exceeding Rs.80,000 on the first occasion and Rs. 75,000 on second or subsequent occasions or the anticipated price of the computer (excluding customs duty, if any) whichever is less to a Govt. servant whose basic pay plus DP plus stagnation increment should be Rs 15,750 per month or more and who is otherwise eligible for the grant of motor car advance in terms of Rule 193 for purchase for purchase of a personal computer. However, a Government servant whose basic pay plus DP is

not less than Rs. 6,900 is eligible for the grant of an advance not exceeding Rs. 30,000 or the anticipated price of the computer, whichever is less. The personal computer will be required to be mortgaged in the name of the President of India and for this purpose GFR form 24 may be used by substituting the words 'Motor vehicle' with the words 'Personal Computer'. Similarly GFR forms of Agreement for drawing an advance for the purchase of motor car may be used by substituting the words 'Motor vehicle' by the words 'Personal Computer'. An application for the grant of advance for the purchase of a personal computer shall be required to be made in GFR Form 27. The advance sanctioned for the purchase of a personal computer shall be recovered in such number of equal monthly installments as the Govt. Servant may elect, but not exceeding 150.

Simple interest at such rates as may be fixed by the Govt. from time to time for motor car advance shall be charged on advance granted to Govt. servants for the purchase of a personal computer.

All other rules laid down in G.F.R. 1973, regulating the sanctioning of motor car advance will apply to the advance which may be sanctioned for the purchase of a personal computer.

6.30.3 Advance for the purchase of Motor Cycles and Scooters

A Govt. servant may be granted an advance for the purchase of motor cycle/scooter provided the basic pay plus DP plus stagnation increment of the Govt. servant is Rs.6,900 per month or more. This may be relaxed by the sanctioning authority in deserving cases. [Rule 17(iii)].

Subject to the provisions of Rule 193 of G.F.R., an authority competent to sanction an advance for the purchase of a motor car, i.e. the Principal Director of Audit, may sanction an advance for the purchase of a motor cycle/scooter. The quantum of such advance for the first occasion shall not exceed Rs. 30,000 or 4 month's basic pay plus DP plus stagnation increment or the anticipated price of the motor cycle/scooter whichever is least. The quantum of advance that may be granted on the second or subsequent occasions for the purchase of a motor cycle/scooter shall be restricted to Rs. 24,000 or 3 month's basic pay plus DP plus stagnation increment or the anticipated price of the motor cycle/scooter, whichever is the least, provided further that notwithstanding anything contained in Rule 201 of GFR, the amount of advance granted to a Govt. servant for the purchase of motor cycle/scooter shall be recovered from the Govt. servant in such number of equal monthly installments as he may elect but such number shall not be more than 70.

Officials having basic pay plus DP plus stagnation increment below Rs. 6,900 p.m. are eligible for an advance of Rs. 20,000 or the anticipated price, whichever is less for the purchase of Moped.

6.30.4 Advance for purchase of bicycles

A Non-Gazetted Govt. servant, who is in receipt of basic pay plus DP plus stagnation increment not exceeding Rs.7,500 per month, may be granted an advance for purchase of a bicycle, provided that the amount of such advance shall not exceed Rs. 1,500 or the anticipated price including of Sales Tax, whichever is less. The amount of bicycle advance shall be recovered in the

manner prescribed in Rules 201 and 202 in equal monthly installments not exceeding 30 .

The amount of interest calculated under Rule 198 of G.F.R. shall be recovered in the manner prescribed in Rules 203 & 204.

Second advance will not ordinarily be sanctioned within three years of the previous advance.

6.30.5 Advance for the purchase of table fans

A Gazetted Officer, subordinate to Head of office may specifically be delegated powers to sanction advances to Gr. 'D' staff for purchase of a table fan living in a house which is provided with electricity and has a plug point and who does not already have a fan in the house. The amount of advances shall not exceed Rs. 1,000 or the anticipated price of the table fan whichever is least. The amount of advance shall be recovered in such number of equal monthly installments as he may elect, but such number shall not be more than 10. The recovery shall commence with the first issue of pay after the advance is drawn. A second advance shall not ordinarily be granted to a Govt. servant within 10 years of the grant of the previous advance.

6.30.6 Advance for the construction, extension, ready build house/flat etc.

The Principal Director being Head of the Department is competent to Sanction this advance to a Govt. Servant subject to the conditions and limits laid down in Govt. of India, Ministry of Works, Housing & Rehabilitation Orders issued from time to time (C&AG's endorsements No.622-TA.II/98-78 dated 1.5.78, 946-TA.II/297/77 dated 3.7.1978 etc.)

6.31 Interest free advances

6.31.1 Advance of leave salary

An Advance restricted to the net amount of leave salary for the first month of leave that is clearly admissible to the Govt. Servant proceeding on leave when the duration of leave is not less than one month/30 days. The amount of advance in lieu of leave salary which maybe granted to a Govt. Servant proceeding on leave for not less than 30 days, shall be fixed in whole rupees and shall not be exceed the net amount of leave salary, including allowances, for the first 30 days of leave, that is clearly admissible to him after usual deductions on account of Income Tax, Provident Fund, House Rent, Recovery of advances etc.

6.31.2 Advance on the eve of important festivals

A Head of office may sanction a festival advance to a non-gazetted Govt. Servant under his administrative control, who is in receipt of basic pay plus DP plus stagnation increment not exceeding Rs.12,450 p.m. The amount of advance which may be grated to a Govt. servant shall not exceed Rs.1,500, provided that a Govt. servant who is granted an advance under Rule GFR-246 shall not be granted on advance under this Rule in the same financial year. The amount of advance granted under rules in this part shall be recovered is not more than 10 equal monthly installments.

6.31.3 Advance to Government servants affected by floods, cyclones etc.

The advance is admissible only to non-gazetted employees whose property movable or immovable, has been substantially affected or damaged by natural

calamity. The maximum amount of the advance is limited to Rs.2,500. It is recoverable not more than 25 equal monthly installments commencing from the second issue of pay after the drawal of advance. A second advance shall not normally be sanctioned if an earlier advance for the same purpose remaining unadjusted.

6.31.4 Advance of pay on transfer

This advance is admissible to Govt. servants who are (i) under orders of transfer, (ii) receive order of transfer during leave, (iii) proceed on foreign service in India or reversion from such foreign service. The amount of advance shall not exceed one month's pay of the Government Servant before his transfer or the pay to which he will be entitled to after the transfer, whichever is less. The recovery is made in 3 equal installments.

6.31.5 Advance off Traveling Allowance on transfer/tour

The advance is of an amount sufficient to cover his personal traveling expenses for a month/period of tour. This amount is to be adjusted in the Govt. Servant's claim on his return to Headquarters or 31st March whichever is earlier. The advance of traveling allowance on transfer will be equal to the amount of which the Govt. Servant shall be entitled to as Traveling Allowance consequent on his transfer.

6.31.6 Advance from the General Provident Fund

The rules on the subject are contained in Rule 15 & 16 of General Provident Fund (Central Service) Rules as amended from time to time.

6.32 Audit Bulletin

The material for incorporation in Audit Bulletin collected from Section/Divisions is to be finished to Comptroller & Auditor General of India on the 10th of month, following each quarter. The requirement of number of copies should be intimated by 15th April each year.

6.33 Control over Expenditure

The Principal 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 lumpsum 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 estimates of this office and other allied statements different registers are maintained in this office as explained below:-

6.34 Register of expenditure

(General Financial Rules-66)

A register should be maintained in the Administration section to record all expenditure as charged for in the pay, traveling allowance and other bills (excluding contingent charges) of each month classified under the detailed heads under the "Major Head 2016" Principal Director of Audit (Railway Production

Units & Metro Railway). Similar procedure should be observed in the case of adjustment on account of transfer etc. accounted for in the month's account which are open at time. The contingent expenditure and cash payment should first be posted in the contingency register and before putting up these bills to the Gazetted officer for signature, the expenditure relating thereto should be posted in the Expenditure Register duly attested by the S.O./A.A.O./Admn. The expenditure booked in the expenditure Register should be reconciled every month with the register maintained in the Accounts office and the result put up to the Gazetted Officer (Admn.).

6.34.1 Register of Contingent expenditure

This register is intended to watch the adjustments of debits pertaining to contingent expenditure such as telephone charges, electricity charges, stationary indents, Purchase of Books/Periodicals, Liveries, charges for purchase and repair office furniture and equipment and repair and maintenance of type writers and other miscellaneous contingent expenditure. The expenditure relating to these should be posted in the register, along with 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 stationary are placed. Total expenditure on contingencies, in a month should be posted in the expenditure register, under detailed head '2016-Audit' Principal Director of Audit, Railway Production Units & Metro Railway, A(4)-Miscellaneous Offices Expenses. The particular 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.

6.35 Preparation of Staff Proposals

As budget estimates 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 offices are to be forwarded to Comptroller & Auditor General of India by 25th July every year. These sanctions and branch offices should forward their proposals with detailed statistical data by 2nd 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.

The following general instructions should be strictly adhere to in formulating proposals

1. The prescribed standard time for each item of work has to be adopted.
2. Items for which no standards are fixed by the Comptroller & Auditor General of India should be exhibited in a separate statement adopting adhoc standards.
3. The standard man hour be, Auditor should be taken as 1900 man hours/272 days per annum.
4. The man hour statistics compiled by section officer/Assistant Audit Officers 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/A.A.O. (Internal Audit/Efficiency cum Performance Audit Section) and reviewed by Audit Officer (ECPA).

On receipt of proposals from sections and Branch offices, detailed note showing particulars of posts proposed for creation and continuance is to be put up to Principal Director of Audit for approval. Detailed staff proposals are not to be forwarded to Headquarters 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 the 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 Principal Director of Audit, should be included in the Staff proposals of Comptroller & Auditor General of India's office.

The staff proposals should be accompanied by

- (i) A summary of proposals
- (ii) A statement showing the group-wise distribution of regular sanctioned strength (both permanent & temporary), other than Casual posts.
- (iii) A statement of regular temporary posts for which provision is proposed to be made in Revised Estimates and Budget Estimates in prescribed form.
- (iv) A statement indicating clearly the additional posts proposed on work standard for the different groups/sections.
- (v) Full details of Supplementary/shadow/Deputation reserve posts and justification for their continued retention.
- (vi) Staff position statements in forms 14 & 15 of MSO (A) Vol.I.
- (vii) Details of existing permanent posts held in abeyance, together with the justification for continued retention.

6.36 Man Hour Statistics

Demand for creation continuance of all temporary posts as are required to be submitted along with Budget Proposals to the C&AG, annually should be justified on the basis of man hour statistics. The standard man hour for each man per month has been fixed at 160 hrs. The strength of the Section Officer (Audit) should be worked out on the basis of total number Auditors arrived at as per yardstick laid down vide C&AG's letter No.2484-RAI/8-3/64 dt. 26.8.64.

The instructions of the C & AG from time to time is to be followed in the preparation of the man hour statistics.

6.37 Pension

The Head of Office is responsible for preparing the pension paper. He will initiate the pension case 2 years before the date of retirement of the Govt. Servant, deficiencies, imperfections and omission 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 Govt. Servant. The actual work of preparation of pension papers should be taken up 8 months before date of retirement, being the cadre controlling authority each and every aspect of pension processing formalities is carried out by the Office of the Principal Director of Audit, Eastern Railway, Calcutta.

It shall be the responsibility of the officers maintaining the service Register to made annual verification and also to complete and certify the Service Book in respect of previous service on 25th year of service or 5 years before the retirement and communicate to Government Servants, the period of qualifying

service so determined in consultation with Principal Director of Audit, R.P.U. & Metro Railway, Calcutta & P.D.A, Eastern Railway, Calcutta. (M.O.E. O.M.F. 11(3) –EV(A)/76 dated 28.2.1976).

The progress of pension cases should be watched by means of monthly quarterly & half yearly returns as detailed below:-

- (1) Statement to be submitted to Principal Director of Audit by 5th of each month indicating progress of cases of all Govt. Servants due to retirement within succeeding 8 months.
- (2) Statement covering case of those who become due for retirement in the preceding month to be submitted to Principal Director of Audit by 3rd of month.
- (3) Quarterly statement to be submitted to Principal Director of Audit by 10th April/July/October/January for provisional pension and/or provisional D/RG cases to be made final after expiring of period of 6 months.
- (4) Quarterly statement indicating details of presumptions made in cases of retired Govt. Servants, due to in complete service books to be submitted by 15th April/July/October/January.
- (5) Six monthly statement showing cases of Govt. Servants, not finalized within 6 months to be submitted to Principal Director of Audit on 15th January/July.

The pension papers are to be prepared and particulars obtained from Govt. Servants 8 months before retirement. The papers with necessary documents are to be submitted to Principal Director of Audit, Eastern Railway, Calcutta being the Controlling authority.

In respect of Group 'A' Officers, the pension paper should be processed and sent to Pay & Accounts Officer concerned of the Office of the AG/CR for verification and arranging payment.

Family Pension is also to be verified along with superannuation pension and D/RG by the Principal Director of Audit, Eastern Railway, Calcutta.

The nominations for Family Pension & D/RG as executed by each employee is to be countersigned by Dy. Director (Admn.) after scrutiny with necessary remarks in the service book and is to be filed in the file kept by A.O. (Admn.), O/o the PDA/E. Rly./Calcutta.

6.38 Compulsory Retirement

The provisions of FR 56, regarding age of superannuation are applicable to the staff of this office.

For the purpose of application of the FR(56) (J) according to which appropriate authority has absolute right to retire any Govt. Servant by giving him notice in writing not less the 3 months, if it is in public interest, the case of employees attaining the age of 50 years in the case of Group 'B' staff and 55 years in the cases 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 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

- | | |
|------------------------|--------------------------------------|
| 2. April to June | October to December of the same year |
| 3. July to September | January to March of the next year |
| 4. October to December | April to June of the next year |

A report of the above review is required to be sent annually to Headquarters office by 14th August of each year.

All these work are being done by the Administration section of the O/o the PDA/ER/Calcutta on behalf of this office, being cadre controlling & appointing authority.

6.39 Passes & Privilege Ticket Orders

(i) Offices and staff of the Railway Audit Department including officers of the Indian Audit & Accounts service serving in Railway Audit Branch are entitled to the privilege of passes and P.T.Os. irrespective of their date of joining the Department. The scale of passes/PTOs and the rules governing their issue are the same as applicable to Railway Servants from time to time. (Railway Board's letter No.E(G) 58 PS 5-20/1 dt. 14.4.60 received with C &AG's endorsement No.564-RAII/T. 17-23/58 dt. 18.4.1960.

(ii) issue of passes for journeys on duty – Metal and Card Passes may be issued to the officers and staff of the Railway Audit Department in accordance with the Pass Rules of the Railway. It has been decided by Railway Board vide letter No.E(W)78 PS 5-1/6 dt. 26.5.78 forwarded with C.A.G's endorsement No.1048-RAII/T/17-12/77 dt. 25.7.78 that all gazetted officers should be issued with metal passes to enable to perform rail journey on duty. The metal passes that will be issued to officers appointed or promoted to gazetted rank on or after 1.8.69 should bar the inscription 'Post 1.8.69'. There will be, however, no change in the entitlements of the metal pass holders of those already in use and the new series with the inscription 'Post 1.8.69' to be introduced.

As a result of restructuring of the cadre of Indian Audit & Accounts Departments, a number of posts of Asstt. Audit Officers have been created in the scale of Rs7450-11500 and classified as Group 'B' post carrying a gazetted status, but the facility of enjoying metal pass was not allowed to them, where as the Audit officer in the scale of Rs.7500-12000 were allowed to enjoy to avail of the facilities as admissible to the Railway employees in identical scale of pay, i.e. Rs7500-12000 vide G.O.I., Ministry of Railways, Railway Board's letter No.E(vi) 87)55-1/3 dt. 27.7.89, which was modified in terms of G.O.I., Ministry of Railway's wireless issued on 11.9.1989 where in it was stated that the A.A.O.s given the gazetted status between 1st march 1984 and 31.12.86 shall continue to enjoy the facility of passes, PTOs, Quarters enjoyed by them as a result of conferring of the gazetted status or them during the period 1.3.84 to 31.12.86. (Authority : P/24 & 26 and 189 of file No.RPU/15-CAT/1/89)

(iii) In the case of officers of the IA &AS, when proceedings on leave exceeding 4 months passes and P.T.O.s will be admissible, provided they have completed not less than one year's service in the Railway Audit Department and provided also that the C&AG of India declares in each case that the officer is likely to return to a Railway Audit or Accounts Office on the expiry of his leave. When proceeding on leave not exceeding four months passes PTOs can be issued to them irrespective of their length of service in the Railway Audit & Accounts (Rly. Bd's

letter No.E(G) 58 Ps 5-20/1 14.4.60 and DAI (Rlys.)'s endorsement No.711-RAII/T 17-23/58 dt. 19.5.60).

(iv) In the case of Indian Audit and Accounts service officer serving in the Railway Audit Branch who proceed on leave not exceeding four months, passes and PTOs can be issued during or before leave period. While the passes and PTOs so issued already, can be availed of during the leave period and the joining time immediately following the leave can also be considered as part of the four month's limit for purposes of availability, fresh passes to be availed of during leave, cannot be issued either before or during the leave period, after it becomes known that, on expiry of the leave the officer is being posted to an office other than a Railway Audit or Account office.

(v) Officers of the IA & AS working in the Railway Audit Department will not be granted certificates to enable them to obtain travel concessions on Railways outside India (C&AG's endorsement No.564-RAII/T. 17-23/58 dt. 18.4.1960).

(vi) In the case of Civil Audit & Accounts staff on deputation to the Railway Audit Offices, Passes & PTOs on the scale admissible to Railways employees from time to time may be issued to them only when the period of deputation is expected to last one year or more.

(vii) The staff on deputation to non-Railway Department would be eligible for full benefits of privilege passes including school passes and PTOs for periods not exceeding four years as per instruction contained in the Railway Board's letter No. E(Trg.) I/66-Ps-5/15-2 dated 11.10.1966.

(viii) The Officers and staff of the Railway Audit Department including the officers of the IA & AS serving in the Railway Audit Department are also entitled to passes of the following nature to the extent and under the conditions governing their issue to Railway employees:-

(a) School passes (b) Transfer passes (c) Free residential Card Passes/Concessional season tickets over sections on which admissible (d) Passes for transport of motor cars, (e) Settlement Passes (f) Post retirement Complimentary passes (except to officers of the IA &AS in respect of whom each case will be dealt with by the Railway Board on merits), (g) Metal and Card Passes (h) Misc. passes over the home line only as admissible to Railway employees under the home line pass rules.

(i) Special Passes on Sports accounts for participation in Sports organized by the Central Sports Committee of the Indian Audit & Accounts Department

School Passes are to be issued only in cases where the children are studying at a place away from the Headquarters of the employees i.e. no school pass is allowed if the child is studying at Head Quarters of the employee (Rly. Bd's letter No.E.O Trg. 1-70 PS 5-1/11 dt. 25.3.70)

(ix) The Railway Audit staff shall not be entitled to the following concessions which are admissible to Railway Servants only:-

(i) Passes on first appointment

(ii) Passes to office bearers of Unions of staff of the Railway Audit Department.

(Rly. Board's letter No.E (G)-58 PS 5-20/I dated 6.6.1961)

(x) The Passes and PTOs will be issued by the Principal Director of Audit irrespective of home or foreign line. It is not necessary for the Principal Director of Audit to accord prior personal approval to the issue of Passes & PTOs Specified Gazetted Officers AAOs, S.Os are authorized to issue them on behalf

of P.D.A. such cases should be reviewed by the P.D.A. either during local inspections of the branch officer or by obtaining periodical returns from these offices.

(C&AG's letter No.781-RAII/T-17/23/58 dt. 3.6.1960)

The form in which the Register of issue of Passes & PTOs to Staff required to be submitted to Principal Director of Audit is under:-

Sl. No.	Name & Designation of the staff	Class of Passes & PTOs	Printed no. of Passes & PTOs	Date of issue	Why granted	Remarks
1	2	3	4	5	6	7

Loss of Passes should be immediately reported to the Record and Correspondence Section which will reports the fact to the Chief Operating Superintendent of the Railway concerned in the form of notification for publication in the Railway Gazette.

A register of Passes & PTOs is required to be kept by each pass issuing authority to keep a control over the number of passes & PTOs issued. A folio is opened for each official wherein the entries regarding issue of passes & PTOs during a calendar year are made the form of the register is as under:-

Date	Particulars	Pass No.	P.T.O. No.	No. of sets	Initial of Ar., S.O/AAO/A.O./D.D
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Card Passes:

All Card Passes will be issued by the Head Quarters office in respect of staff working at H. Q. Card Passes should remain in the custody of the Audit Officer (H.Q.) in respect of branch offices at C.L.W., D.L.W. & Metro Railway of Audit Officer concerned at those places. A register of movements of Card Passes must be maintained in the following Proforma.

Card Pass No.	To whom issue	Date of issue	Reason for issue	Custodian's signature in support of issue	Sig. of person to whom pass is issued	Date of return of Passes & custodian's signature
1	2	3	4	5	6	7

Blank forms of each class of Pass of Card Pass & P.T.O. forms will be obtained from the Printing Superintendent of respective Railway. On receipt of the blank forms, the same should be kept under the safe custody of the Audit Officers concerned in the unit Audit Officers as well as in Headquarters. The books once in use should also be kept under the safe custody.

6.40 Medical Attendance

The staff in the Railway Audit Department is entitled to medical attendance from the Civil Medical Department in accordance with Central Service (Medical Attendance) Rules 1944 as amended from to time.

They are entitled to the re-imbusement of the medical expenses incurred in connection members of their family.

Family is defined as under:

- (i) Wife or husband as the case may be
- (ii) Sons & daughters including legally adopted children provided they are wholly dependent on the Government Servant.
- (iii) Parents other than step parents provided they are wholly dependent on the Govt. Servant.

In both husband & wife are Central Govt. Servants a joint declaration in duplicate is obtained from them as to who will prefer claim for re-imburement of medical expenses in respect of the members of the family. One copy of the declaration will be retained in this office and one copy forwarded to the office of husband/wife as the case may be. Copies of the declaration should be forwarded to the Audit offices of the officers concerned. The declaration may be revised by the parties in the event of promotion, transfer, resignation etc. of either of the two.

In respect of staff working at Calcutta, ten Central Govt. Health Scheme dispensaries are functioning in different places within Calcutta Corporation area. The scheme has covered all areas of Calcutta, Howrah, 24 Parganas (North & South) in due course. The demarcation of the jurisdiction of the aforesaid ten dispensaries is given in Annexure to letter No. Admn./15-27/77/CGHS dated 1.12.1977 of the PDA/E. Rly. Employees whose residential address full within the areas covered by CGHS dispensaries are to receive medical treatment of themselves and their families from the respective dispensaries. Those employees who are not living in those areas are governed by the Central Services Medical Attendance Rules 1944, C&AG has clarified vide endorsement No.3309-NGE.I/112-78 dt. 24.9.80 that the normal entitlement of an employee in Railways Audit is the C.C.S. (M.A.) Rules or the C.G.H.S. wherein operation but the employee can exercise the option to the avail of the medical facilities for himself or dependants in terms of Para 18 of RAM. Thus he will be governed either by Railway Medical facilities or the Civil Medical facilities but not both simultaneously. The option once exercised is final except where there is a change of residence or station on account of transfer.

The Railway Audit Staff working in the office of the Deputy Director of Audit, D.L.W. & C.L.W. are entitled to medical facilities of Railway Medical Department to the extent they are admissible to railway servants of corresponding status. When the staff members of these offices pass through Calcutta and they are required to undertake medical treatment for themselves or for the members of their family, they can take treatment from Authorized Medical Attendants as stated in C.S. (M.A.) Rules 1944 amended from time to time.

All bills for charges on account of medical attendance and treatment should be countersigned by the controlling authorities who are empowered to countersign T. A. Bills of the Govt. servants concerned. The following instructions should be borne in mind by the staff before they submit their claims for re-imburement of medical expenses.

All prescriptions should be attached to the claim. The prescriptions should contain dated initials of the medical attendants.

All cash receipts should be countersigned by Medical Attendant.

The claim should be preferred in the prescribed form within three months of the completion of the treatment.

It will be the duty of the controlling officers to scrutinize carefully before signing or countersigning a claim in respect of medical expenses to see that the claim is genuine and is covered by the rules and orders on the subject and that the charges claimed are supported by the necessary documents, receipts and certificates etc. All claims for refund of medical expenses of Central Government Servants and their families should be preferred on application form given in Medical Attendance Rules.

6.41 Relaxation of Medical Attendance Rules

In emergent cases involving accidents, serious nature of disease etc. the person/persons on the spot may use their discretion for taking the patient for treatment in a private hospital in case no Government or recognized hospital is available nearer them the private hospital. The Controlling Authority/Department will decide on the merits of case whether it was a case of real emergency necessitating admission in a private institution. If the controlling Authority/Department have any doubt, they may take a reference to the Director General of Health Services for opinion.

In cases where the expenditure likely to be incurred for treatment in private hospital is beyond the paying capacity of the Govt. servant, Departments of Govt. of India may authorize the Controlling Authority to meet directly the expenditure incurred on admissible items of treatment subject to the limits laid down in Annexure to G.I.M.F. O.M. No. S 14012/9/75-MC dated 23.2.1977.

Controlling Officer may make advance payments to hospitals. Payments to hospitals at periodic intervals may also be made.