

### **3.2 LEAVE INTENTIONS OF IA&AS OFFICERS**

**(See Para 3.29.1 of the Manual of Standing Order (Administrative) Volume-I).**

A statement of leave intention of IA&AS Officers should be submitted half yearly to the Comptroller & Auditor General of India by 1<sup>st</sup> June and 15<sup>th</sup> October each year for the period between October and March and between April and September, respectively.

The statement should be submitted in Form given at the end of Chapter 3 of the Manual of Standing Orders (Administrative) Volume-I.

### **3.3 LEAVE**

**(See Paras 3.29.1, 3.29.2 & 4.9.2 of the Manual of Standing Orders (Administrative) Volume-I).**

The Principal Director of Audit is empowered to grant:

- (A) Leave to officers in the Junior Administrative Grade (including Assistant Director of Audit and equivalent) and officer in the Senior Scales – 45 days
- (B) Other IA&AS Officer-60 days subject to adequate internal arrangement and the following further conditions:
  - (i) The Accountant General/Principal Director of Audit etc. is satisfied that work will not suffer by the absence of the officer on leave. (ii) It is possible to make adequate internal arrangement so that work of the office as a whole does not suffer.
  - (ii) It is possible to make adequate internal arrangement so that work of the office as a whole does not suffer.
  - (iii) If the Accountant General/Principal Director of Audit needs a substitute in place of the officer proceeding on leave, prior approval of headquarters office should be obtained before leave is sanctioned.
  - (iv) Head of field offices may also grant leave of all kinds except special disability leave, study leave and leave not due upto 180 days to the temporary Assistant Accountants General/Assistant Directors serving under them and in the office under their control subject to local arrangements.

Note: 1. If leave be refused in any case a report of the reasons for the refusal should be made to the headquarters office.

Note: 2. All grant of leave and the date of departure on and return from leave shall be reported to the headquarters office.

Note: 3. The instructions will not apply in cases where orders transferring officers have been issued by Comptroller & Auditor General of India. In such cases separate orders of the Comptroller & Auditor General should be obtained before relieving officers proceeding on leave. This applies even if the leave had been actually sanctioned on a date before the receipt of transfer orders.

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- (d) The Government Servants who appear in Hindi Prabodh/ Praveen/ Pragya examinations and Hindi Typewriting and Hindi Stenography examinations may be granted special Casual Leave for the days on which they have to take these examinations subject to the condition that a candidate will not be allowed to such leave more than two occasion for same examination. In case of a candidate taking a third chance, no such privilege will be allowed and the candidates concerned will have to make their own arrangements for leave on the dates of the examinations.

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While Audit is not responsible for checking the correctness of the income tax deductions. However, whenever such bills are subjected to audit scrutiny in the course of audit, audit should always verify that deductions on account of income tax have not been overlooked in cases where these should clearly have been made. (Note under Para 3.1.20 of Manual of Standing Orders (Audit)).

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### **10.8 CONTRACTOR'S LEDGER**

The contractor's ledger is maintained to show the personal accounts of the Railway contractors exhibiting all transactions with them whether relating to one or several works or to materials purchased from his or made over to him. The instructions contained in Paragraphs 1483 and 1484E for maintenance of Contractor's Ledger may be seen. The instructions regarding audit of contractor's ledger are given in Paragraph 272 to 273 of Railway Audit Manual. The check of contractor's ledger is a part of check of contractor's bills.

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### **10.21 FINANCIAL REVIEW OF CONSTRUCTION PROJECTS AND OPEN LINE WORKS COSTING RS.50 LAKHS AND OVER**

The instructions contained in Chapter 2 of Indian Railway General Code Volume I Para 1520E, 301 of Railway Audit Manual and Para 243 to 252 of Manual of Standing Orders (Audit) may be seen. During the review of this item the figures relating to sanctions actuals, further outlay etc. should be verified.

(Authority : Additional Deputy Comptroller & Auditor General of India (Railways)'s letter No.1375-RAI/A7-4/59 dated 28.5.1959).

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## **10.23 CAPITAL AND REVENUE ACCOUNTS OF RESIDENTIAL BUILDINGS**

The instructions regarding simplification of the forms and procedure for compilation of rent rolls, the check and review of recoveries of rent for residential buildings occupied by the Railway employees and the preparation of Capital and Revenue Accounts of Residential Buildings are contained in Railway Board's letter No.63/AC/IIDLR9SPL/22 dated 12.3.1963. Supplementary instructions have been issued vide Joint Engineering Personnel and Accounts P.O.O.No.70, dated 16.11.1963. It should be seen that all the important particulars viz. name of the occupants, monthly emoluments, assessed rent, dates of occupation and location of the quarter, entitlement to rent free accommodation, amount of rent recovered, cost of sanitary and electric installations and that of additions and alterations have been noted in the rent rolls and the rent registers checked in audit. It should also be seen that the rent roll forms whenever due and the change statement cum-rent variation memorandum are submitted by the authorities concerned to the Accounts Office in time as any delay or non-compliance will completely vitiate the work of the simplified procedure. The combined rent rolls when prepared by the Administration should be compared with the list of buildings at the commencement of the first financial year of the five year period. It may further be ensured that the rent rolls prepared are in respect of all the buildings. As the Capital and Revenue Accounts will now be prepared separately for each pool of residential buildings for Group 'A' and 'B' officers and Group 'C' and 'D' staff, the total amount of actual rent recoveries, will be verified by the Divisional Audit Officers concerned from the relevant heads to which necessary credits have been made during the financial year. The proforma recoveries of rent will be verified by multiplying the estimated amount of rent shown by multiplying the estimated amount of rent shown in the complete rent rolls prepared for one month in the year in respect of those staff who are entitled to rent free quarters by 12. While verifying the total Capital outlay it should be ensured that the cost of new buildings constructed during the year and additional expenditure incurred on existing buildings has been added and buildings condemned and abandoned have been taken off the list of buildings.

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## **14.21 RAILWAY MATERIAL AND CONSIGNMENT NOTES**

The procedure regarding booking and account of Railway materials and stores given in Joint Accounts and Commercial Branch Notification No.116, published in Northern Railway Gazette Extraordinary dated 10<sup>th</sup> April, 1954 should be seen. This procedure is only applicable to Railway materials and stores booked as goods traffic. Coaching traffic in Railway materials and store is booked under the same rules and at the same rate as are applicable to public traffic. Freight charges due are paid by the Department concerned by means of credit notes and are credited to earnings.

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To enable the Principal Director of Audit to know whether or not the position in connection with the working of tender system on Railway is satisfactory, each Branch or Division will send a statement showing information to the ITA section by 1<sup>st</sup> September each year:-

1. Number of contracts reviewed
2. Number of cases out of (1) above in which tender other than lowest have been accepted
3. Number of cases in which audit considers that there has been improper exercise of discretion by the accepting officers; and
4. Details of cases mentioned in (3) above giving definite reasons for holding such views.