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प्रधान निदेशक लेखापरीक्षा, उत्तर मध्य रेलवे,
की कार्यालय पुस्तिका खण्ड 1 (प्रशासन)

**Manual of
Office of Principal Director of Audit,
North Central Railway
Volume 1 (Administration)**

PREFACE TO FIRST EDITION

This manual is issued for the guidance of the staff in accordance with paragraph 81 of the Railway Audit Manual (fifth edition) and its contents must be considered as subject and subsidiary to the rules in 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.

Principal Director of Audit will be grateful if omission or inaccuracies noticed in this manual and any suggestion for improvements are brought to the notice for issue of correction slips wherever necessary.

Allahabad
December, 2019

Sumant Narayan
Principal Director of Audit

LIST OF ABBREVIATIONS

A I	Indian Railway Code for Accounts Department Vol I
A II	Indian Railway Code for Accounts Department Vol I
E	Indian Railway Code for Engineering Department
S	Indian Railway Code for Stores Department
T	Indian Railway Code for Traffic Department
F I	Indian Railway Financial Code Vol. I
F II	Indian Railway Financial Code Vol. II
W	Indian Railway Code for Mechanical Department (Workshops)
RAM	Railway Audit Manual
MSO	Memorandum of Standing Orders issued by C&AG of India
CAG	The Comptroller & Auditor General of India
DAI	The Deputy Comptroller & Auditor General (Defence, Communication and Railway)
DG	Director General
PDA	Principal Director of Audit
Dir	Director
DD	Deputy Director
GO	Group Officer
Sr.AuO	Senior Audit Officer
AuO	Audit Officer
BO	Branch Officer
AAuO	Assistant Audit Officer
Sr.Ar	Senior Auditor
Ar	Auditor
GM	General Manager
Pr.FA	Principal Financial Advisor
Sr.DFM	Senior Divisional Financial Manager
DRM	Divisional Railway Manager
RB	Railway Board
MOF	Ministry of Finance
DOPT	Department of Personnel & Training
MTS	Multi Tasking Staff
DEO	Data Entry Operator
PS	Personal Secretary
JHT	Junior Hindi Translator

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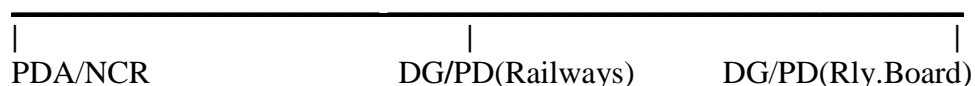
CHAPTER I

CONSTITUTION OF THE OFFICE

The Comptroller and Auditor General of India (CAG) is the Head of the Indian Audit and Accounts Department (IA&AD). Principal Director of Audit, North Central Railway, is responsible to the CAG of India in respect of Administrative matters and Audit through the Deputy Comptroller and Auditor General of India (DAI)/Additional Deputy Comptroller and Auditor General of India (ADAI) (Railways)

1.1 Organisation

CAG
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DAI(R)
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The North Central Railway is organized into divisions and units for management purposes. The establishment of the office of the Principal Director of Audit is divided into Sections and Divisional/Branch offices as shown below.

I Headquarter Office, Subedarganj, Allahabad consisting of the following sections viz.:-

1. Administration Section
2. Central (Co-ordination) Section Merged and Known as R&C Section.
3. Report Section
4. Books and Budget and Appropriation Audit Section
5. Efficiency cum performance Audit
6. EDP Section
7. General Section including Hindi Cell.
8. Stores Audit Section
9. Inspection Section of Hdqrs.
10. ITA Section (Internal Test Audit)

II Divisional Audit Offices, Allahabad, Jhansi & Agra.

Allahabad division also conducts the central audit and inspection of Railway Recruitment Board, Allahabad.

III Construction Audit Offices at Allahabad, Jhansi & Agra.

IV Workshop and Stores Audit Offices at Jhansi and Rail Spring Karkhana RSK, Sithouli at Gwalior.

V Traffic Audit at Allahabad. It is merged with divisional audit offices at Allahabad, Jhansi & Agra.

VI Audit Office for audit of CORE/ALD.

Via Chief Project Director, Lucknow

Vib Chief Project Director, Ambala

VII Audit office Kanpur area, Kanpur.

Out of the above sections the following will be directly controlled by Principal Director of Audit & Director:-

Principal Director of Audit	Dy. Director
Report & ECPA (IA) Section &	Claims Audit Section
ITA Section.	

1.2 **Function**

The functions of the Principal Director of Audit are mentioned in Para 3, 4 & 7 to 10 of the Railway Audit Manual. The Principal Director of Audit, North Central Railway is responsible to the Deputy Comptroller and Auditor General of India (Railways) for the audit of the accounts and receipts and expenditure of North Central Railway. The detailed test audit of the accounts of the North Central Railway is required to be conducted as prescribed in Appendix to Secret Memorandum of instructions (Railway Audit) and in accordance with the orders issued by the Comptroller and Auditor General of India from time to time.

1.3 **Control**

The Principal Director of Audit is in overall charge of the office assisted by one Group Officer at Allahabad, 3 Sr. Audit Officers/Audit Officers at Headquarter and 9 Sr. Audit Officers/Audit Officers at various places. The detailed distribution of work amongst the gazetted officers and non-gazetted staff is determined by Principal Director of Audit.

1.4 **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 gazette staff are as under :-

Designation	Cadre	C.C.S. revised pay rules 1996	C.C.S. revised pay rules 2008
Group 'A'			
Principal Director of Audit	IA&AS	Rs. 18400-500-22400	Rs. 37400-67000 with G.P. 10000 (PB-4)
Director of Audit	JA Grade	Rs. 12000-375-16500	Rs. 15600-39100 with G.P. 7600 (PB-3)
Group 'B'			
Sr. Audit Officer		Rs. 8000-275-13500	Rs. 15600-39100 with G.P. 5400 (PB-3)(level-10)
Audit Officer		Rs. 7500-250-12000	Rs. 9300-34800 with G.P.5400 (PB-2)L-9
Assistant Audit Officer		Rs. 7450-225-11500	Rs. 9300-34800 with G.P. 4800 (PB-2)L-8
PS to PDA		Rs. 6500-200-10500	Rs. 9300-34800 with G.P. 4600, L-7

1.5 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	Revised Pay Rules,	Revised Pay	Revised P
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	1996	Rules, 2008	1996
Supervisor	Rs. 6500-200-10500	Rs. 9300-34800 G.P. 4800 (PB-2)	Rs. 6500-2
Senior Auditor	Rs. 5500-175-9000	Rs. 9300-34800 G.P.4200 (PB-2)	Rs. 5500-1
Auditor	Rs. 4500-125-7000	Rs. 5200-20200 G.P.2800 (PB-2)	Rs. 4500-
Sr. Consol Operator	Rs. 5500-175-9000		Rs. 5500-
Stenographers	Rs. 5500-175-9000 (I) Rs. 5000-150-8000 (II) Rs. 4000-100-6000 (III)	Rs. 5200-20200 G.P. 2400 (PB-2)	Rs. 5500-1 (I) Rs. 5000-1 (II) Rs. 4000-1 (III)
Data Entry Operator	Rs. 4000-100-6000	5200-202000 G.P. 2400 (PB-2)	Rs. 4000-
Clerk/ Typists	Rs. 3050-75-3950-80-4590	Rs. 5200-20200 G.P. 1900 (PB-1)	Rs. 3050-780-4590
MTS	Rs. 2550-55-2660-60-3200	Rs. 5200-20200 G.P. 1800	Rs. 2550-560-3200

1.6 **Powers of Principal Director of Audit and the Dy. Director**

1.6.1 The Principal Director of Audit is authorized to exercise all power of Head of Departments under FRs and SRs , GFR etc.

(Authority: C&AG;s letter No. 1383-Admn II/G-7A-C-Ar.G. (Admn)55 dated 29-9-55)

1.6.2 The distribution of Administrative work between Principal Director of Audit, Director (Admn) and Sr. Audit Officer/Audit Officer (Admn) is as given in Annexure I.

1.6.3 The itemized list of powers exercisable by the Principal Director of Audit is given in the M.S.O. In terms of the Rule 3 of the delegation of Finance Power Rules 1958 read with SR2 (10), the Director (Admn) has been declared as the Head of the Office for the purpose of Finance Rules of the Government. The delegated powers exercisable by the Director (Admn) as Head of Office and the Sr. Audit Officer (Admn) are given in Annexure II.

1.7 **Powers exercisable by an Officer while holding current charges of the duties of the post during the absence of the regular incumbent of that post**

An officer appointed to perform the 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. FRs, C.C.&A. Rules, C.S.Rs, Delegation of Finance Power Rules etc.).

(Authority: Ministry of Home Affairs, OM No. F.7/14/61-Ests(A) dated 24-1-1963 received under C&AG of India's endorsement No. 285-AdmnI/710-62 dated 15-2-1963.

ANNEXURE I

Delegation of power to Director & Sr. AuO (Admn) in regard to section I of MSO (Admn.) Vol-II

S. No.	Item No. of the MSO (Admn) Vol-II	Nature of powers	Extent of power of Pr. Director of Audit (Head of the Department)	Redelegation	
				Dy. Director (Admn)	Sr. Audit officer (Admn.) in the absence of Dy. Director
1	2	3	4	5	6
1	6(i)	Sanctioning recurring grants-in-aid/to organisation for the provisional of amenities to staff recreation clubs of IA&AD.	Full Power(subject to specific allotment under release.)	Full Power(subject to specific allotment under release.)	--
2	14	Contingent expenditure on items other than those in respect of which specific limits/scales have been prescribed by Govt.	Rs. 25,000/- p.a. in each case (Rec.) & Rs. 60,000/- p.a. in each case (Non rec.)	Rs. 25,000/- p.a. in each case (Rec.) & Rs. 20000/- p.a. in each case (Non. Rec.)	Same as Dy. Director
3	17(a)	Local purchase of stationery	Full powers	Full Power	Same as Dy. Director
4	17(b)	Local purchase of Rubber stamps & office seal	Full power	Full power	Same as Dy. Director
5	18(i)	Incurring expenditure on freight & Demurrage/ Wharfage charges	Full power	Full power	Same as Dy. Director
6	18(ii)	Maintenance upkeep & repairs of motor vehicles	Full power	Full Power	Same as Dy. Director
7	18(iv)	Other stores required for the working of an office	Full power	Full Power	Same as Dy. Director

		establishment			
8	18(vi)	Liveries clothing & other articles	Full power	Full power	Same as Dy. Director
9	18(vii)	Postal & Telegraph charges	Full power	Full power	Same as Dy. Director
10	18(ix)	Local printing & binding in emergent cases (where the work is not executed through chief controller of printing and stationery)	Rs.40,000/- p.a.	Rs. 40,000/- p.a.	Rs.20,000/-p.a.
11	18(x)	Purchase of publications official & Non-official	Full power	Full Power	Same as Dy. Director
12	18(xi)	Staff paid from contingencies	Full power	Full power	Same as Dy. Director
13	18(xii)	Supply of water for drinking etc. & dusting offices	Full power	Full power	Same as Dy. Director
14	18(xvi) (a)	Purchase of non scale items of furniture	Full power	Full power	Same as Dy. Director
15	18(xvi) (b)	Installation of PABX/PBX system	Full power subject to budgetary allocation	Full power subject to budgetary allocation	Same as Dy. Director
16	18(xvi) (c)	Purchase of A.C.S	Full power subject to budgetary allocation	Full power subject to budgetary allocation	Same as Dy. Director
17	18(xvi) (d)	Purchase of Fax machine	Full power subject to budgetary allocation	Full power subject to budgetary allocation	Same as Dy. Director
18	18(xiv)	Purchase, hiring, maintenance & repairs of office machine (typewriters, calculating machines, etc.)	Full power	Full power	Same as Dy. Director
19	18(xv)	Purchase of scale items of furniture	Full power	Full Power	Same as Dy. Director

20	18(xx)(b)	Other legal charges	Rs.5000/- in each case	Rs. 5,000/- in each case	Same as Dy. Director
21	18(xxi)	Electricity gas and water charges	Full power	Full power	Same as Dy. Director
22	18(xxvi)	Encashment of earned leave alongwith LTC equal to 10 days w.e.f.01.09.2008 . Govt. of India office memorandum F.No.31011/4/2008-Estt.(A) dated 1 st September 2008.	Full power for GO's & NGO's	Full Powers for GO's & NGO's	Same as Dy. Director except Group 'A' officers.
23	27	Advance for the purchase of conveyance	Full power	Full power except in the case of purchase of motor cars.	Same as Dy. Director except Group 'A' officers.
24	28	Sanctioning advances of pay & TA on transfer	Full power	Full power	Same as Dy. Director except Group 'A' officers.
25	29	Sanctioning advances of TA for journeys on tour.	Full power	Full power	Same as Dy. Director except Group 'A' officers.
26	30	Sanctioning second advance for one more month for journeys on tour in respect of non-gazetted staff of OID/WAO inspection parties in the IA & AD pending receipt of adjustment bills for the first advance in relaxation of	Full power	Full power	Same as Dy. Director except Group 'A' officers.

		para 269 of GFR vol.I.			
27	31	Advance of pay to N.G. staff on the eve of important festivals.	Full power	Full power	Same as Dy. Director
28	32	Advance in lieu of leave salary.	Full power	Full power	Same as Dy. Director except Group 'A' officers
29	36	Sanctioning of expenditure in connection with the foundation stone laying ceremonies & opening of buildings relating to IA & AD.	Rs.5000/-p.a. (Recurring) on each individual items & Rs.20,000/- p.a. for (non-recurring on each individual items)	Rs. 5,000/- p.a. (Recurring) & Rs. 20,000/- p.a. for (Non-recurring on each individual items)	--
30	38(b)	Hospitality and entertainment other than light refreshments	Rs.1,000 p.a.	Rs. 1,000/-p.a	Same as Dy. Director

Section 'B' MSO (Admn) vol-II

31	34 First Schedule to CSS (Leave) Rules 1972	Power to grant leave including extraordinary leave other than special disability leave & study leave to Govt. servant	Full power	Full power	Power to grant EL/HPL (without commutation) upto 15 days for all officials drawing grade pay upto 4800/-
32	37 Rules 24 of CCS (Leave) Rules 1972	Power to require a medical certificate of fitness before return from leave	Full power in case of officers to whom the leave was granted by him/her.	Full power in case of officers to whom the leave was granted by him/her	Same as Dy. Director.
33	38	Power to permit	Full power	Same of P.D.A.	Same as

	Rules 24 of CCS (Leave) Rules 1972	officers to return to duty before expiry of leave	in case of officers to whom the leave was granted by him/her		Dy. Director
34	39 Rules 25 of CCS (Leave) Rules 1972	Power to extend leave	Full power in case of officers to whom the leave as granted by him/her.	Same of P.D.A.	Same as Dy. Director

Section 'D' MSO (Admin.) Vol-II

35	4 Rules 21 of CCS (Pension) Rules 1972	Allowing the counting of extra ordinary leave other than EOL granted on Medical certificate for cases of pension.	Full powers in case of Group 'B' officers and non-gazetted staff as appointing authorities.	Full power in case of Group 'B' officers and non-gazetted staff as appointing authorities.	-
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Delegation of powers to Dy. Director and Senior Audit Officer(Admin)

1	3 Annexure 'C' 30	Sanctioning reimbursement of tuition fees	Full power	Full power	Full power for NG staff
2	7 Annexure 'C' 30	Sanctioning of reimbursement of medical claims	Full power	Full power for GO's and over Rs.10000 in each case for NG staff	Full power for NG staff Upto Rs. 10000 in each case
3	7 SR 191	Countersigning of Travelling allowance bills	Full power	Full powers	Full power for NG staff
4	8 Annexure 'C' 30	Countersigning of claims for reimbursement of medical expenses	Full power	Full power	Full power for NG staff

5	15 SR 199	Recording of certificate of verification of service in service Books of Gazetted officers.	Full power	Full power	Full power
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ANNEXURE II

{Para. 1.6.3}

The distribution of Administrative work between PDA, Dy. Director (Admn) and Sr. AuO/AuO (Admn)

Pr. Director of Audit

- 1 Establishment matters relating to Sr. AuO/AuOs & AAuO
- 2 Sanction of Leave to Secretary to Principal Director of Audit
- 3 All correspondence to and returns to CAG office
- 4 Countersigning/passing of TA bills, conveyance bills, medical reimbursement bills of IA&AS officers
- 5 All the work relating to staff proposal, budget control statements and Appropriation Accounts
- 6 Allowing EOL to count for pension in circumstances mentioned in the MOF's memorandum No.F 6(2)-EV/68 of 18.4.1968 in case of Sr. AuO/AuOs & AAuO
- 7 Office Accomodation, shifting of office etc.
- 8 Office Association & Receration clubs.

Director/Deputy Director

- 1 Establishment matter relating to Sr. Auditors, Auditors, Stenographer, Clerk/Typist & MTS (Multi Tasking Staff).
- 2 Functioning as welfare officer
- 3 All the work connected with Examinations (except SOGE)
- 4 Passing/countersigning of TA bills, conveyance bills, reimbursement of medical & Tuition fee bills of IA&AS officers & Gr ' B' Gazetted officer.
- 5 Sanctioning of advance for purchase of bicycle, Fan etc.
- 6 Allowing EOL to count for pension in circumstances mentioned in the MOF's memorandum No.F 6(2)-EV/68 of 18.4.1968 in case of Sr. Auditors, Auditors, Stenographer, Clerk/Typist & MTS
- 7 Sanctioning leave to AAuO beyond 15 days and in respect of Non-gazetted staff in excess of 30 days.

Sr. Audit Officer (Admn)

- 1 Passing/countersigning of TA bills, conveyance bills, reimbursement of medical & Tuition fee bills of Non-Gazetted staff and scrutiny of TA bills of GO.
- 2 Pension cases of staff and custody of nomination for Death-cum-Retirement Gratuity and Family pension.
- 3 Sanctioning of advance of pay and TA on transfer tour, festival advance and leave salary advance to non-gazetted staff.
- 4 Sanctioning of leave to Sr. Auditors, Auditors, Stenographers, Clerk/ Typists, Recored Keepers and MTS for periods not exceeding 30 days when no substitutes are required.
- 5 Approval of drawl of increments to non-Gazetted staff.
- 6 All the work in connection with purchase of stationery, liveries, furniture etc.
- 7 All the work in connection with Annual Establishment Returns and other Routine Returns.

Secretary to Principal Director of Audit

In March 1988, CAG of India approved separate post of Secretary (Sr. AO/AAO).

The duties of the Secretary are as under:

1. Assisting the Principal Director of Audit, in connection with the correspondence which is personally handled by the Principal Director of Audit by collection of relevant data from various sections whenever ordered by the Principal Director of Audit.
2. Assisting the Principal Director of Audit in the examination of arrear reports submitted by various branches and watch on clearance of major items of arrears.
3. Investigation and working out details of important new proposals initiated by or referred to the Principal Director of Audit and collecting of information from various sections required by the Comptroller and Auditor General of India etc. at short notice.
4. Maintaining duplicate copies of all important sanctions received from Comptroller and Auditor General of India required for the personal information of the Principal Director of Audit.
5. To bring to Principal Director of Audit's special notice of control returns not being submitted to him / her by various sections and reasons therefore and suggesting remedial action and also persuing them till they are finally put up.
6. Detailed investigation of cases relating to any section as and when marked by the Principal Director of Audit.
7. Examination of cases of complaints regarding delayed payment of settlement dues, arrears, pay fixation, increment etc., as and when brought to the notice of the Principal Director of Audit and reporting progress thereof to the Principal Director of Audit periodically.
8. Attending to official visitors and listening to their complaints/grievances sympathetically and keeping a note of this, also to put them on record and send them to the concerned Deputy Director. He will keep a watch on such cases through a diary. He will also bring to the notice of the Principal Director of Audit such cases of complaints as remain undisposed off for a period of over one month.
9. He will also be responsible to compile and send all returns to the Comptroller and Auditor General of India's office which relate to the complaints which have been so far prescribed or may be prescribed in future.
10. Review of working of particular section (s) of the office as and when marked by the Principal Director of Audit.
11. He will also conduct surprise checks of the sections getting reports on bottlenecks in their working and suggesting remedial action.
12. He will generally act as multipurpose officer on behalf of the Principal Director of Audit as befits a Secretary.

CHAPTER 2
DEPARTMENTAL REGULATIONS
GENERAL

2.1 Postings & Appointments

The postings of IA & AS Officers to Railway Audit Offices are ordered by the CAG. The PDA is the authority to appoint other Gazetted Officers. The CAG should be kept informed about promotion, reversion etc. in the Gazetted Officers' cadres by forwarding copies of Gazetted Office Orders issued for the purpose.

2.2 Change of Head Quarters (Para 27 RAM)

The Headquarters of all IA & AS Officers are fixed by the CAG of India, while the powers to fix the Headquarters of other Gazetted Officers are vested with the PDA.

2.3 Transfer of charge of PDA /Handing over Reports (Para 21 of RAM)

(a) The Co-ordination section should prepare the memorandum referred to in paragraphs 1.19.1 to 1.19.3 of the MSO (Administrative) Vol. I after gathering material from the various sections/branches/divisions. This should be prepared well in advance of the date of relief of the outgoing PDA. The instructions contained in paragraph 21 of the RAM should also be taken into account while preparing the Charge Report.

(b) The Handing over Reports should be prepared in five parts viz.

- i. Matters relating to IAAS Officers
- ii. Matters relating to AuOs.
- iii. Establishment matters relating to confidential issues.
- iv. Establishment matters not of a confidential nature; and
- v. Other matters (General).

The report should be sent separately along with D O letters to the Officers mentioned below:

Part (i) to Director General / Principal Director (Personnel) & Part (ii) to (v) to Principal Director (Railways). (CAG's letters Nos.1557-I.AO/TA.II/75 of 14.08.1975 and 922-RA.II/166-80 dt. 23.07.1980).

(c) The Certificate of Transfer of Charge of IAAS Officers proceeding on transfer/leave or on return from leave should also be forwarded in duplicate to the Pay and Accounts Officer/Indian Audit & Accounts Department/Allahabad.

2.4 Handing over notes

When an officer is relieved by another officer, a handing over note detailing the state of work in the section/branch under his control, should be prepared in the prescribed format I/II (From No.1) and signed by both the officers. The handing over report of AuOs may be prepared in quadruplicate and distributed as under:

- (i) One each for the relieved and relieving officers,
- (ii) One to Co-ordination Section for submission to PDA and
- (iii) One as Office Copy.

In respect of AAuOs, these may be prepared in triplicate and distributed as under:

- (i) One each for the relieved and relieving officers,
- (ii) One for office files to be put up to the immediate superior.

2.5 Tour Programme:

The BO should send their Quarterly tour programmes (in triplicate) to the co-ordination section invariably by the 20th of the previous month, the exception being in cases where the tour could not be foreseen earlier as in the case of urgent collection of particulars etc. required by Headquarters. In the cases of tours connected with special investigations/reviews, the note, if any, containing the justification for the tour may be appended as an enclosure to the tour programme. In any emergent case, if approval has to be obtained outside the purview of the Quarterly tour programme, necessary proposal should be routed through co-ordination section. The co-ordination section will consolidate and put up these programmes to the PDA. On approval, one copy each of the approved programme will be sent to the Administration section and the BO concerned by the Co-ordination section, retaining the 3rd copy for their record. A revised tour programme, if found necessary, may be sent for approval in the same manner as detailed above, duly explaining the circumstances necessitating the changes for obtaining the approval of the PDA.

2.6 Claims of IA & AS Officers

Consequent on the discontinuance of IRLA system of payments to Group 'A' Officers of the IA&AD posted at stations other than Delhi with effect from 01.06.1983, the following revised arrangements have been made for drawl and disbursal of the personal claims of Group 'A' Officers of this Office:

- (1) The Sr. AuO/Administration and Officers nominated for the purpose by the PDA are to draw bills in respect of these Officers.
- (2) The pay and allowances bills (including TA, medical reimbursement etc.) of Group 'A' Officers of this office will be prepared by the Sr. AuO/Administration in the same manner as for Group 'B' Officers and staff and drawn from the nominated Pay & Accounts Officer, viz., Pay and Accounts Officer/AG office Allahabad. The bills should be prepared in the prescribed forms which should be marked conspicuously as Group 'A' Officers. The bills together with relevant schedules should be submitted to the Pay and Accounts Officer (Pay & Accounts Officer/AG office, Allahabad) well in time.
- (3) A Pay Book in the prescribed form should be supplied to the concerned officers and entries therein completed every month and returned to the Officers.
- (4) When an officer is transferred to another office, the Sr. AuO/Administration will issue Last Pay Certificate to the Drawing and Disbursing officer of the new Office.
- (6) The Administration section will also maintain the Service books and Leave accounts of Group 'A' Officers from 01.06.1983.
- (7) The pension papers of retiring Group 'A' Officers should also be prepared by the Head of the Office and sent to the Pay and Accounts Officer/AG office, Allahabad for verification and issuing pension payment Order/Gratuity payment Order.
(CAG's letter No.363-TA.I/197-82 dt. 23.03.1983).

2.7 Pay, Dearness Allowance, House Rent Allowance and Transport Allowance

The rates of Dearness Allowance, House Rent Allowance and Transport Allowance to Officers and staff of this office are regulated by the orders of the Government of India issued from time to time.

2.8 Travelling Allowance (Para 14 of RAM).

(a) The Officers and staff of the Railway Audit Department (including the Officers of the IA&AS serving in the Railway Audit Department and deputationists to the Railway Audit Offices) are governed by the Railway Travelling Allowance Rules. This also applied to an Accountant General holding additional charge as PDA for his tours as PDA. The IA&AS Officers are governed by the Civil TA rules both on their transfer to and from the Railway Audit Branch. Non-railway deputationists to Railway Audit Offices are governed by the Railway Travelling rules during their periods of deputation. Officers and staff of the Railway Audit Department proceeding on or returning from deputation are governed by the Travelling Allowance Rules applicable to them while on deputation.

(b) The rates of daily allowance for the Officers and staff in the Railway Audit Department follow the rates sanctioned by the Ministry of Railways for the Railway staff.

2.9 Inspection carriages (Para 19 of RAM)

The supply of reserved or inspection carriages to Officers of this office is regulated by the rules and orders issued by the General Manager/North Central Railway.

2.10 Free Passes and Privilege Ticket Orders (PTOs) (Para 15-16 of RAM)

(a) Officers and staff of the Railway Audit Department including IA&AS officers serving in the Railway Audit Department are entitled to the privilege of Passes and P.T.Os, irrespective of their date of joining the Railway Audit Department. The scale of passes/ P.T.Os and the rules governing their issue will be the same as applicable to the Railway servants from time to time.

(RB's letter No. E (G)58/PS.5-20/1 dt. 14-4-1960 received under CAG's endorsement No. 564-RA.II/T.17-23/58 dt. 18-4-1960 and CAG's endorsement No. 685-RA.II/T.17/23/58 dt. 17-5-1960)

(b) In addition to Privilege passes/ PTOs, passes of the following nature are also admissible to the extent and under the conditions governing their issue to Railway employees.

1. School passes
2. Transfer passes
3. Free residential Card Passes / Concessional season tickets over sections on which admissible;
4. Kit passes for transport of cars;
5. Settlement passes
6. Post retirement Complimentary passes except officers of the IA&AS in respect of whom each case shall be referred to DAI/Rlys.
7. Passes to receive settlement dues and
8. Passes on sports account
9. Widows/Widowers of Railway Audit staff are eligible for the grant of Passes on the same terms and conditions as applicable to Railway employees in accordance with provisions contained in Railway Servants (Pass) Rules, 1986 as amended from time to time. Railway Audit staff inducted into IA &AS will, however, not be eligible for this benefit. (Authority: RB's letter No. E(W)85-PS-5-8 dt. 23.02.89)
10. Railway Audit staff on their absorption in Autonomous Bodies having pension scheme and who opt for benefit of combined

service under the Railways and in the Autonomous Body are eligible for the benefit of post-retirement complimentary passes subject to certain conditions.

11. Railway Audit Staff transferred to other Departments or absorbed permanently in Public Sector Undertaking are eligible for the facility of free passes after they retire from such departments at the scale as are given to Railway employee on post retirement scale subject to fulfilling the prescribed qualifying Railway Service.

(Authority: C.A.G's Office Letter No. 141-RA-W/T/17-12/85/KW-II dt. 4/90 read with para 2 of C.A.G's office letter No. 811-RA-III/7/12-61/67 dt. 28.10.1989)

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 the office bearers of Unions of staff of Railway Audit Department.

(CAG's endorsement. No.622-110-RA.I/7-1/77 dt. 8-6-1977)

2.11 Passes for I.A & A.S officer

When Officers of the IA&AS, eligible for passes and privilege ticket orders, proceed on leave, the issue of privilege passes is subject to the following provisions:-

i) When proceeding on long leave, i.e. leave exceeding 4 months passes/P.T.Os will be admissible provided the officer has completed not less than one year's service in the Railway Audit Department and provided also that the CAG declares that the officer will return to a Railway Audit Department on the expiry of the leave. The IA&AS officers working in the Railway Audit Department will not be granted certificates to enable them to obtain travel concessions on Railway outside India.

(RB's letter No.E(G)58 PS-5-20/T dt. 14-4-60 received under CAG's endt.No.564-RA.II/T.17-23/58 dt. 18-4-1960)

ii) In the case of an I.A.& A.S. Officer serving in the Railway Audit Branch, who proceeds on long leave not exceeding four months, passes, PTOs can be issued during or before the leave period. While the passes and P.T.Os 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 months' limit for the purposes of availability, fresh passes to be availed of during the 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 Accounts Office.

(CAG's endt.No.512-RA.I/T/17-2/83 dt. 16-2-1963)

iii) Privilege passes may be issued to an IA & AS officer in the Railway Audit Department while on leave preparatory to retirement not exceeding 4 months.

(Dy. Director of Railway Audit (Railway Wing.)letter No.911-RA.I/T-17-37/60 dt. 25-6-90)

The period of availability of privilege passes issued to IA & AS officers retiring from posts in the Railway Audit Offices would be as admissible to other staff of Railway Audit Offices retiring from Railway Audit Posts, i.e., the normal period of availability of the passes even if it extends beyond the date of superannuation. (CAG's letter No.

RA.IV/T/17-12/85 dt. 25-6-90).

iv) The IA & AS Officers appointed after 01-08-1969 whenever posted to Railway Audit Branch will be entitled to First Class 'A' passes and PTOs on the same terms and conditions as are applicable to the Railway Officers (Class I) appointed before 01-08-69. (RB's letter No.E (Trg.)1-69/PS.5/1/14 dt. 21-07-69 received under C.A.G's endt.No.6119-RA.I/T/17-64 dt. 18-12-69).

v) An Accountant General/Pr. Director of Civil Audit Office, when holding additional charge of the post of PDA on a Railway, is entitled for using the Railway pass while performing his official duties as a Railway Audit Office. But, he is not entitled for the issue of privilege passes and P.T.Os. while holding additional charge in a Railway Audit Office in a leave vacancy.

vi) Any IA & AS Officer not already holding a post in Railway Audit Office but entrusted with the additional charge in a Railway Audit Office to exercise the statutory powers vested in the post of DD (Admn.) will not be entitled to privilege passes/P.T.Os. which will be admissible to regular incumbents only.

(CAG/P's Confidential D.O. No.8673/GE.I/142-82 dt. 31-12-1983).

vii) The Sr. AuO/AuOs of Railway Audit Department promoted to the IA & AS and transferred outside the Railway Audit Department, will not be eligible for any post-retirement complimentary passes as long as they are in service in departments other than Railway Audit Department.

(CAG's letter No.148/RA.IV/RA.III/T/17-100/80 dt. 4/84).

2.12 Passes for journeys on duty

i) Metal and Card passes may be issued to the officers and staff of the Railway Audit Department in accordance with Railways Pass Rules.

(CAG's letter No.781-RA/II/T.17-23/58 dt. 03-06-60).

ii) Metal passes in the possession of Officers who (i) retire from service; (ii) proceed on leave for 4 months or more or (iii) are transferred out of this Railway should be surrendered to the AuO (Admn) and should not be handed over to the successor under any circumstances.

2.13 Passes for Deputationists

i) Non-Railway officers and staff on deputation to the Railway Audit Offices are eligible for passes and P.T.Os. on the scale admissible to Railway employees from time to time provided the period of deputation is expected to last one year or more. However, issue of passes during the first year is not prohibited if the deputation is expected to last for a year or more. For the purpose of determining the class of passes admissible to the deputationists, Deputation Special Pay is to be counted as 'Salary' vide Rule 94(i)(iii) of the I.R.C.A. Pass Rules.

(Rly.Bd's letter No.E(G)59.PS.5-15/1 dt.18-5-60 received with CAG's endt. No.732-RA.II/T.17-15/60 dt.25-5-60 and CAG's letter No.781-RA.II/T.17-23/58 dt.3-6-60).

ii) The Railway Audit Staff on deputation to non-railway departments are eligible for benefits of privilege passes/PTOs including school passes for periods not exceeding four years. Beyond the period of 4 years, pass privileges may be continued only if the employer is prepared to bear the cost of passes actually issued. If the employer declines to bear the cost, the employee is entitled only to privilege passes, if any, on the same scale as if he had retired from service, on

the date on which he completes 4 years of deputation.
(RB's letter No.E(Trg.).I/66-os.5/15-2 dt. 11-10-66).

2.14 Passes on Sports Account.

Special passes on Sports account are to be allowed to the staff of the Railway Audit Department for participating in Sports organized by the Central Sports Committee of the Indian Audit and Accounts Department. (RB's letter No.E(Trg.)63.PS-5-20 dt. 16-01-63).

2.15 Issue of Passes

Gazetted Officers and SOs are authorized to issue passes/PTOs over Foreign Line and Home Lines respectively but such cases should be reviewed by the PDA either during local inspections of the Branch Offices or by obtaining periodical returns from these offices.

(CAG's D.O. No.781-RA.II/T.17-23/58 dt. 03-06-60).

Pass and PTO's to the staff/officers of audit shall be issued by the nominated officer. These passes will also be audited by nominated officers quarterly and the report thereon shall be sent to General section.

2.16 Deputation

a) The general conditions governing depositions to Central Government and other Departments/State Governments/Corporations incorporated in the Ministry of Finance O.M. No. F.10(24)E.III/60 dt. 04-05-1961 as amended from time to time, are applicable to the Officers and staff of this office.

b) Normally before an individual is selected for deputation the record of service of the individual is taken into account. The PDA is competent to depute Group 'C' Personnel to any outside organization.

c) When staff members are sent to private corporations etc., Foreign service contribution is recoverable towards leave salary and pension and before the individual is actually relieved, the acceptance of the borrowing organization in regard to these contributions should be obtained. When individuals are sent to other Central Government Departments, no contributions are recoverable.

2.17 Tenure of deputation/foreign service

The period of deputation/foreign service shall be subject to a maximum of three years in all cases except for those posts where a longer period of tenure is prescribed in the Recruitment Rules.

The borrowing organization may grant extension beyond this limit upto one year where such extension is considered necessary. The extension for the fifth year or second year in excess of the prescribed period in the Recruitment Rules where absolutely necessary should be forwarded to the O/o CAG,10, Pocket-9,Pandit Deen Dayal Upadhyaya Marg, Near Mata Sundari, Railway College, New Delhi-02 for obtaining necessary approval.

(CAG's letters No.1555-GE.II.10-70-II dt 27-5-74; No.1793-GE.II/10-70-II dt. 13-6-74; No.43-15-N.III/6-85/Vol.I dt. 26-12-86).

a) Deputation to State Governments and Autonomous Bodies Corporations and Projects under them:

The PDA can extend the term of deputation upto 4 years. The CAG has decided that extension of deputation beyond 4 years should be strictly discouraged, and the action for repatriation from deputation assignments in such cases should be taken well in time. Only in exceptional and deserving cases extension beyond 4 years should be referred to the O/o CAG, Pocket-9,Pandit Deen Dayal Upadhyaya

Marg, Near Mata Sundari, Railway College, New Delhi-02 clearly bringing out in writing the reasons why such extension is considered necessary.

b) Deputation to Central Government Ministries/Departments and the projects under them:

The PDA can extend the term of deputation upto 5 years. Extensions beyond the above period should be referred to the CAG for approval.

c) Deputation of Officers and staff to public sector undertakings:

PDA can extend the term of deputation upto 3 years. It has been decided by the CAG that no officer should remain on deputation with a public undertaking for more than three years unless he opts for absorption within that period. In case, any officer is retained by the undertaking beyond this period they may be advised to obtain the approval of the Appointments Committee of the Cabinet. Proposal for absorption on the expiry of three years time limit should not be recommended unless the borrowing authority obtains approval from the Appointments Committee of the Cabinet to the extension of the Officer's deputation beyond three year. From 01-03-1969 onwards, officers who had a spell of deputation with public undertakings for three years would not be eligible for further deputation to public undertakings in their service life.

(CAG's letters No.1390-GE.II/144-74 dt.20-05-1975 & 2950-GE.II/60-77 dt. 3-12-77).

d) Deputation of Group 'B' and 'C' officers to foreign countries:

PDA can extend the term of deputation upto three years, where the initial term of deputation is less than 3 years. Cases of extension beyond 3 years should be referred to CAG for approval, with appropriate recommendations. (CAG's letter No.1461-NGE.III/14-78 dt. 18-7-78).

e) Deputation within IA & AD:

The heads of Departments of I.A. & A.D. are authorized to send their staff on deputations within I.A. & A.D. under their own powers after mutual consultation with each other. PDA can give extension upto 4 years and for extension beyond 4 years, CAG's approval is necessary. (CAG's circular letter No.6944-N.2/102-80.II dt. 29-12-81).

f) TA to Officers called for interview in connection with deputations sponsored by Comptroller & Auditor General of India:

In the case of Officers called for interview in connection with deputation, T.A. should be regulated in accordance with Government of India's orders (3) below S.R.132, i.e. they will be treated as on tour and granted travelling allowance for the journey from headquarters to the place of interview and back. They will however, not be eligible to any daily allowance for the days of halt.

(Jt. Director/NDLS letter No.1184-GE.II/27-81 dt. 09-06-82).

2.18 Advances - Interest bearing advances

(i) The PDA may sanction an amount not exceeding Rs.1,80,000/- or 8 months' pay in the Pay Band or the price of the motor car whichever is the least as advance to the officers drawing a pay of Rs.19,530/- in the Pay Band or more for the purchase of a motor car. The advance is recoverable in not more than 200 monthly installments and interest thereafter. The officer drawing the advance should execute a mortgage bond as provided in the General Financial Rules hypothecating the

vehicle to the President. The condition regarding pay limit can be relaxed in deserving cases by the Secretary of the Administrative Ministry/Department.

The quantum of advance that may be granted on the second or subsequent occasions for the purchase of motor car shall be restricted to Rs.1,60,000 or eight months' basic pay in the Pay Band or the anticipated price of the car to be purchased, whichever is the least. Such second advance for purchase of motor car will be admissible only after four years reckoned from the date of drawl of the last advance. For exceptions please see Rule 199 (2) of G.F.R. (GOI/Min. of Fin. O.M. No.F.16-E.II/A/86 dt.15-05-86).

ii) Personal Computer Advance:

The conditions for eligibility, sanction and mortgage for Personal Computer Advance are the same as that of Motor Car Advance. The amount of advance that can be sanctioned is Rs.80,000/- on the first occasion and Rs.75,000/- on second or subsequent occasions or the anticipated price of the Computer (excl. Customs duty, if any), whichever is less. The advance sanctioned should be recovered in not more than 150 monthly installments and interest will be recovered thereafter. However, an advance not exceeding Rs.30,000/- or anticipated price (excluding customs duty, if any), whichever is less, may be sanctioned to Govt. servant for personal computer whose basic pay in the Pay Band Rs.8560/- and who are not eligible for grant of Motor car advance in terms of Rule 17 (ii) of the compendium on advances. A second or subsequent advance for the purchase of personal computer cannot be granted before the expiry of 3 yrs from the date of drawl of the earlier advance.

iii) Advance for the purchase of Motor Cycles/scooters/mopeds:

The PDA may sanction Motor Cycle/Scooter to Officials whose basic pay in the Pay Band is Rs.8560/- or more, and if the sanctioning authority is satisfied about the employee's capacity for repayment, an advance not exceeding Rs.30,000/- or 4 months' basic pay in the Pay Band motor cycle/scooter whichever is the least, may be sanctioned to such an employee. The advance is recoverable in 70 monthly installments and interest thereon is recovered thereafter. The drawl of the advance is subject to other conditions specified in the G.F.R. The condition regarding pay limit can be relaxed in deserving cases, by the authority competent to sanction the advance. On second and subsequent occasion, the advance, restricted to Rs.24,000/- or three months' basic pay in Pay Band + DP or the anticipated price of the motor cycle/scooter whichever is the least, may be sanctioned to the employee. Not with standing the condition stated above, an advance upto Rs.20,000 or the anticipated price, whichever, is less, may be sanctioned for purchase of Moped to Govt. servant having basic pay in Pay Band below Rs.8560/- per month.

iv) Advance for the purchase of bicycles:

A non-Gazetted Government servant whose grade pay does not exceed Rs.2800 may be granted for the purchase of a bicycle, an advance of Rs.3000/- or anticipated price inclusive of sales tax, whichever is less. The advance is recoverable in not more than 30 monthly installments. No interest is payable for the advance sanctioned from 07.10.2008. A second advance will be granted to an employee only after a lapse of a period of 3 years of the earlier advance.

Note: Priority in the matter of sanctioning advance for the purchase of a bicycle may be given to the requests of those employees who have not drawn similar advance during the last five years and the requests of other employees for advance under the normal rules may also be considered subject to availability of funds.

(General Circular No.79-TA.II/1981, Government of India, Ministry of Finance O.M. No.F.19(3)-8.II (A) /80 dt. 23-5-81 and CAG's **endf.** No.765/TA.II/161-81 dt. 24.06.1981).

v) Advance for the purchase of Table Fan:

Abolished from 01.09.2008 vide G.I.M.F.O.M. No. 12(I)/E.II(A)/2008 dt. 07.10.2008.

vi) Advance for the purchase/construction/extension of a house:

An advance of amount equal to 34 times of the pay in Pay Band Rs.7,50,000/-, or the cost of the house or the repaying capacity, whichever is least, may be sanctioned for new construction or purchase of new house/ready-built flat. The cost ceiling limit is revised to 134 times the pay in Pay Band subject to a maximum of Rs.30 lakhs relaxable up to maximum of 25%. These advances are sanctioned by the PDA and are paid in installments during the various stages of construction. The advance with interest thereon shall be repaid in full by monthly installments within a period not exceeding 20 years, i.e. the maximum number of installments is 240.

2.19 Advances - Interest Free Advances:-

i) Advance of leave salary: An advance restricted to the net amount of leave salary for the first month of leave that is clearly admissible may be sanctioned to a Government servant proceeding on leave when the duration of leave is not less than one month/30 days. This advance should be adjusted in full against the leave salary in respect of the leave availed of.

ii) Advance on the eve of important festivals: Non Gazetted Government servants drawing grade pay does not exceed Rs.4800 may be granted an interest free advance of Rs.3000/- on the eve of important nominated festivals. The advance is recoverable in 10 equal monthly installments. Not more than one advance shall be granted in one calendar year. The advance shall be drawn and disbursed before the festival in connection with which the advance is sanctioned.

iii) 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 the floods/cyclones. The maximum amount of the advance is limited Rs.5000/-, but not both. It is recoverable in not more than 25 monthly installments commencing from the second issue of pay after the drawl of the advance.

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

v) Advance of Travelling Allowance on Tour: The advance is for

the amount sufficient to cover the personal travelling expense of the Government servant for a month/period of tour. This amount is to be adjusted in the Government servant's T.A. claim on his return to Headquarters or 31st March, whichever is earlier.

vi) Advance of Travelling Allowance on Transfer: The advance will be equal to 75% of the amount of the Composite Transfer Grant which the Government servant would be entitled to as Travelling Allowance consequent on his transfer.

2.20 Reversal of orders (Para 25 of RAM)

The PDA may not without the permission of the DAI (Railways) reverse any deliberate or important orders passed by any of his predecessors.

2.21 Communications on behalf of Government servants

Communications on behalf of Government servants regarding their personal matters should not be sent at public expense.

2.22 Broadcast talks by Government servants

The instructions contained in Paras 3.37 of the MSO (Admn.) Vol.I Third edition should be followed.

2.23 Private Work

The instructions contained in Paras 3.36 of MSO (Admn.) Vol. I are to be followed.

2.24 Conduct and Disciplinary Rules: (Para 62 of RAM and Paras 3.31 of MSO (Admn.) Vol. I

The Officials and staff of this office are governed by the Central Civil Services (Conduct) Rules 1964 and the Central Services (Classification, Control and Appeal) Rules 1965 as amended from time to time.

2.25 Conviction of Government servants in Court of Law

(a) A Government servant convicted in a Criminal Court should inform his official superiors of the fact of his conviction and the circumstances connected therewith as soon as it is possible for him to do so. Failure to do so will be regarded as suppression of material information and will render the employee liable to disciplinary action in this ground alone apart from the penalty called for on the basis of the offence on which his conviction was based.

(b) Dismissal etc. in cases of conviction is not to be automatic; each case should be examined on its merits and orders imposing the appropriate penalty passed only where the charges against the Government servant, on which his conviction is based, shown that he was guilty of moral turpitude or of grave misconduct which is likely to render his further retention in service undesirable or contrary to public interest. (MHA O.M. No.25/70/49 - Ests. dt. 20-12-1949).

2.26 Pension

The staff of the Railway Audit Department is governed by the CCS (Pension) Rules 1972.

2.27 Residential Accommodation

a) The Railway Board has decided that although bungalows and quarters cannot be built specifically for the Railway Audit Department, the Railway Administration should take into consideration the demand of this department also in planning their programme for building quarters. They have also decided that the existing Railway quarters may similarly be allotted to the Railway Audit staff as availability and circumstances may permit. The allotment of Railway quarters to the officers and staff of the Railway Audit Department is on the basis of

the same criteria as applicable to the Railway staff and the recovery of rent, water charges, electric charges, etc. will also be made as from the Railway staff. The Audit staff should vacate the Railway quarters when they cease to be Railway Audit staff and are posted to non-Railway Departments.

(RB's letter Nos. i) 53/W/190/28 dt.5-2-55, ii) F(X)1-59 RN.5/2 dt.9-7-59, iii)59/W.II/RR/45 dt. 28-11-60 & iv)59/W.2/QR/45 dt. 1-2-61).

b) Retention of Railway Accommodation by retired Railway Audit Employees and families of deceased Railway Audit employees:

The retention of railway accommodation by Railway Audit staff/their families after the retirement/death is allowed as under:

Retirement: For a period of two months from the date of retirement on payment of normal rent and the next four months on educational or sickness account in payment of double the assessed rent or double the normal rent.

Death: The family of a railway audit staff who dies while in service may be permitted to retain the railway quarter for a period of six months on payment of normal rent from the date immediately after the date of death of an employee.

Retention of railway quarters for the prescribed periods as indicated above may be allowed by the competent authority concerned on receipt of proper requests. (RB's letter No.E(G)83 RN.2-6 dt. 31-12-1986 received under C.A.G's endorsement No.18-RA.II/14-1/78 dt. 20-1-87).

2.28 Use of Holiday Homes by Officers and staff of the Railway Audit Department

The officers and staff of the Railway Audit Department are permitted the use of Holiday Homes in the same way as Officers and staff of the Railway according to the usual priority etc.

(A.M.F. Ministry of Railways D.O. No. E(W)64 WR.2 - 7 dt. 17-7-64 received under ADAI's **endf.** dt. 25-7-64).

2.29 Medical Attendance

a) The officers and staff of this office are generally governed by the Central Services (Medical Attendance) Rules 1944 as amended from time to time. In areas where the Central Government Health Scheme is functioning, the officers and staff residing in those areas are governed by this Scheme.

b) When both husband and wife are Central Government employees, they, as well as eligible dependents may be allowed to avail of the medical concession according to his/her status. For this purpose they should furnish to their respective authorities a joint declaration as to who will prefer the claim for reimbursement of medical expenses incurred on the medical attendance and treatment in respect of wife/husband and the children. The above declaration should be submitted in duplicate and a copy of each shall be recorded in the personal file of each of them in their respective offices. The husband or wife of the Government servant employed in a State Government or in the Defence/Railway services or Corporation/Bodies financed partly or wholly by the Central or the State Government, Local Bodies and private organizations, which provide medical services would be entitled to choose either the facilities under the Central Government (Medical

Attendance Rules), or the Medical facilities provided by the organization in which he/she is employed. These declarations shall remain in force till such time as it is revised on the express request in writing by both the husband and wife e.g. in the event of promotion, transfer, resignation etc. of either of the two. In the absence of such a joint declaration, the medical facilities shall be availed of by the wife and the children according to the status of the husband.

c) The employees are also allowed to opt for Railway Medical facilities, subject to the following conditions:

That status-quo be maintained, which means that the normal entitlement of a Railway Audit employee is the C.S. (M.A.) Rules or the C.G.H.S. where they are in operation but the employee can exercise an option to avail of Railway Medical facilities for himself and dependent members of his family, in terms of the provisions of Para 18 of the RAM.

An employee will be governed either by the Railway Medical facilities or the Civil Medical Facilities but not both simultaneously.

The option to avail of either the Railway Medical facilities or the Civil Medical Facilities will be available to each individual employee and need not be exercised by all the employees of an office as a whole.

The option once exercised will not be changed except in the event of change of his residence at the same station or transfer to another station.

(CAG's Circular No.59-NGE I/80 received under letter No.3309-NGE.I/112-78 dt. 24-09-80)

2.30 Medical attendance to Accounts staff on deputation to Audit under Mutual Exchange Scheme

The Railway Accounts staff on deputation to the Railway Audit Office would be governed by Railway Medical Facilities only in the normal course. (CAG's letter No.901-NGE-I/112-78 dt. 15-03-1982)

2.31 Farewell Parties

Farewell Parties are in no case to be given by non-gazetted staff to officers. While a farewell entertainment of a substantially private and informal character may be held in honour of Senior Officers and others on the eve of their retirement or transfer as permitted under the proviso to Rule 14 of Central Civil Services (Conduct) Rules 1964 and gifts of trifling value (as defined in the explanation to Rule 13 thereof) presented and accepted on such occasions, it is hardly healthy or desirable to allow the practice of accepting gifts by officers from the staff. The entertainment or gifts on such occasions should be strictly confined to the limits permitted under the Conduct Rules.

(Ministry of Home Affairs O.M.No.25/40/58 Ests(A) dt. 24-7-58 received under CAG's No.2894-NGE.II/258 dt. 09-08-58 and Ministry of Home Affairs O.M.No.25/22/62 Ests(A) dt. 21-12-62 received under CAG's No.2311-NGE.II/329 dt. 10-12-62).

2.32 Representations

a) An appeal or representation for the redressal of grievances must not be made by the Government servant to a higher authority unless the lower authority has already rejected his case or unduly delayed the disposal of the case. Even then, representations should be submitted to the higher authority only through proper channel. Representations

addressed to still higher authorities (like the President of India, CAG etc.) must not be made unless all means of securing attention of redress from lower authorities have been exhausted. In such cases, the petitions should be submitted in duplicate through proper channel and should not be forwarded by the Government servant direct.

b) Representations should receive prompt attention and it should be ensured that they are disposed of within a reasonable time. If it is anticipated that the appeal or petition under statutory rules and orders cannot be disposed of within a month of its submission, an acknowledgement or an interim reply should be sent to the individual within a month.

(Ministry of Home Affairs letter No.118/52-Ests of 30-4-52 as amended by O.M. No.25/34/68 Ests(A) dt. 20-12-68 received under CAG's **endt.** No.83-NGE.III/6-69 dt. 08-01-69).

2.33 Returns and sanctions regarding property

The annual property return's to be submitted according to central civil services (conduct) rule 1964 filing of annual immovable property return and declaration of assets and liabilities by public servants under section 44 of the Lokpal and Lokayuktas Act 2013.

2.34 Gradation List {Para 10.13 of MSO (ADMN) Vol. I}

A gradation list of Groups A, B, C staff as on 1st March every year should be prepared for the general information of the office. The list should be submitted (in triplicate) to the CAG of India before 15th June of every year. In addition to a Table of contents and a list of abbreviations used, the body of the Gradation List is divided into various sections as detailed below:

Section I	List of Gazetted staff as on 1 st March of the Year.
Section II	Statement showing the distribution and the sanctioned strength of AAuOs and Group 'C' staff as on 1st March of the year.
Section III	Gradation list proper as on 1 st March of the year (Gazetted and Non-gazetted).
Section IV	This section contains the following Appendix.
Appendix IA	List of Matriculate Group 'D' staff who have passed Departmental Examination for promotion to Clerks Grade.
Appendix IB	List of Non-Matriculate Group 'D' staff who have passed the Limited Departmental Competitive Examination and awaiting promotion as Clerk.
Appendix IC	List of Graduate Group 'D' staff who have passed Departmental Examination for Auditors/SOGE passed Clerks and awaiting promotion to Auditor Grade.
Appendix II	List of staff who have been sanctioned fixed Family Planning Allowance under Small family norms.
Appendix III	List of Officers showing their service in each grade.
Appendix IV	List of SOGE passed auditors awaiting promotion to S.O. cadre.
Appendix V	List of directly recruited Clerks/MTS promotee clerks who are yet to pass the Typing Test.
Appendix VI	List of persons on foreign service.

Appendix VII	List of persons on deputation in this Office.
Appendix VIII	List of persons on deputation to Offices outside IA & AD.
Appendix IX	List of persons on deputation to Offices within IA & AD.
Appendix X	List of SOs, AAuOs who have passed the Revenue Audit Examination for SOs/AAuOs..
Appendix XI	List of staff who have passed the Revenue Audit Examination for Auditors.
Appendix XII	List of Senior Auditors who have passed Incentive Examination
Appendix XIII	List of persons who have been granted Financial Upgradation under ACP Scheme

2.35 **Annual performance assessment report (APAR) {Para 33 of RAM and Para 3.30 of MSO (Admn) Vol. I}**

(a) The (APAR) of staff based on their performance and conduct are written up annually in April each year or as otherwise required. However, no report is normally necessary for periods less than three months. A result oriented performance appraisal system for writing the APAR has been introduced with effect from the reporting year ending 31st March 1987. Under this system, the self appraisal is made by the Officer reported upon specifying his achievements against targets/goals/objectives fixed for the year. The self appraisal has to be submitted to the Reporting Officer by the 15th April. The reporting officer for Auditors/Sr. Auditors/Clerks is the SO/AAuO and for the SO/AAuO, the Reporting Officer is the Branch Officer. The PDA is the Reporting Officer for the I.A. & A.S. Officers and for Audit Officers working directly under him and his Sr. P.A. The APAR of Stenographers are written by their controlling Branch Officers.

b) The APAR of AAuOs and Group 'C' staff are kept in the safe custody of the Director of Audit and those of AuOs are kept with the PDA. The APAR of the I.A.& A.S. Officers are sent to the CAG. The Senior Personal Assistant to the PDA and the stenographer to the DD/Director are responsible for calling for the APAR from the Branch Officers and for the careful maintenance of the Reports. The Reports should be kept arranged category-wise in the order of seniority as per Gradation List.

c) The points to be observed while writing APAR are laid down in Government of India, Ministry of Home Affairs letter No.51/4/60 Ests(A) dt. 31-10-1961 and CAG's letter No.192/N2/23-87 dt. 27-2-1987 and subsequent letters on the subject. Reporting Officers should make themselves conversant with these instructions before writing the APAR.

2.36 **Staff Associations**

1. Reorganization to the staff association is granted by the CAG. Representation from staff associations addressed to higher authorities may not be forwarded if:

- i. They contain disrespectful or improper language.
- ii. The representation is a matter of local interest on which PDA may take decision.

- iii. The representation merely repeats old demands/grievances rejected or not accepted or on which definite policy decision exists.
2. Recognized staff association may be allowed to hold meetings within office premises.

2.37 Grant-in-Aid to staff recreation clubs

These Grants-in-Aid are intended only for the provision of amenities, recreational or welfare facilities such as games, equipments, library books, musical instruments etc. These are sanctioned at the prescribed rate per capita on the basis of entire strength of non-gazetted staff including MTS and Gazetted Officer. In addition, ad-hoc grants are received from CAG office on the basis of proposal sent by this office. The accounts of each such clubs are to be checked by an AAUO to be nominated by PDA.

2.38 Indian Audit and Accounts Department Benevolent Fund

To provide relief to the staff, their family members and dependants in case of distress and real hardships and also to promote, wherever necessary, welfare activities of staff, the CAG has set up a fund named the “Indian Audit and Accounts Department Benevolent Fund”. The affairs of the fund are administrated by a Central Governing Committee located at Delhi and regional committees comprising one or more audit offices in a region. Any official serving in IA&AD or on deputation to any other department is eligible for membership of this fund. The rate of subscription for different groups of staff is as under :-

Group	Monthly	Annual	Life Membership
A	10	50	100
B	08	40	80
C	05	25	50

(Reference Para 2.4)

Office of the Principal Director of Audit, North Central
Railway, Allahabad

Certificate of Transfer of Charge.

Certified that I/We have in the afternoon of this day respectively made over/relinquished and received/assumed charge of _____ in pursuance of O.O No. _____ dt. _____ (for use in audit office only)

Relieved Officer

Relieving Officer

Signature
(Name _____)
Desig. _____

Signature
(Name _____)
Desig. _____

Station
Dt.

Memo of the balance for which responsibility is accepted by the officer receiving in charge.

Treasury balances _____

Cash _____

Opium

Stamps and match excise **panderols**

Permanent advance _____

Where transfer of charge precedes the issue of formal orders by the competent authority, a suitable indication to that effect maybe given.

For details see overleaf

Relieving Officer

Relieved Officer

Handing over charge of _____, North Central Railway,
Allahabad.

Administrative work:

Relieving Officer
Desig. _____

Relieved Officer
Desig.

Forwarded to : Co-ordination section.

(Reference 2.4)

Format I

(To be prepared in quadruplicate in respect of each section separately)

Handing over report of _____, North Central Railway,
Allahabad _____ dt. _____.

1. A Name of BO handing over / _____ taking over

Event for handing over - transfer

2. Name of Group- Group _____

3. Name of the controlling/coordinating section-

4. Brief narration of work attended – _____ of NCR

Posting of Staff

	AAuO	Sr.Ar/Ars	Clerk	MTS	Steno
Sanctioned Strength					
Man in position					
Shortage					

6. Comparative position of Arrears (in terms of man days): -

Particulars	At the time of taking over charge	At the time of handing over charge now on	Increase (+) Decrease(-)	Reasons for increases action taken and / or suggestion for

7. Internal Test Audit / Director of inspection reports pending: -

	Year	Total No. of paras	No. of paras pending / disposal	Suggestion for expeditious disposal of outstanding years
(a) Internal test audit report				
(b) Director of inspection report				

8. Important letter/periodical adjustment/cases pending disposal (together with action suggestion, if any)

		Year upto which due	Year upto which sent/ done	Reasons for arrears and action taken so far
(a)	Position of consignment of old record			
(b)	Position of physical verification of dt. stock (specific mention may be made of excess/shortage)			
10	Books/pamphlets/files etc. hand over: - (A list may be appended confidential file as per list attached) Notes: specific mention may be made of MSO (T) & MSO (A) memo of secret instruction etc.)			
11	Valuable:			

i. Calculators ii. Metal passes as per register. iii. Pass/PTOs books (unused) as per register.			
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12. Key/Locks/Furniture etc. (Transfer of charge certificate in terms of para 6.3.4 of Manual of General of Department and office procedure is enclosed) as per T&P register. Duplicate keys kept in.

13. Confidential papers (including confidential note to the successor regarding quality of auditors under his charge)-No report.

14. COR, attendance sheet, monthly and quarterly arrears reports, register of valuables, duty list etc. as per sectional register & list of files

15. Computer, typewriters, duplicating machines, calculators etc. in charge as per T&P register.

Office keys as per entries in sectional register.

Cash imprest balance Rs. _____ as on _____.

Books as per library register.

19. Confidential files

1. _____

2. _____

22. Registers: -

State of the work as on _____

1	Central Audit	
2	Inspection	
3	Investigations	
4	Reviews	
5	Any Other	

Relieved Officer

Relieving Officer

Signature
(Name _____)
Desig. _____

Signature
(Name _____)
Desig. _____

Station
Dt.

CHAPTER 3

DEPARTMENTAL REGULATIONS - STAFF MATTERS

3.1 Recruitment in Clerical Cadres

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

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

(Authority: CAG's No. 149-NGEII/51-61 dt. 20-01-62 & 533-NGE III/51-NGE II/75-II dt. 24-2-79)

3.2 Recruitment Rules for the post of Auditors

3.2.1 a) 50% of vacancies by direct recruitment -

b) 40% of the vacancies in Auditors Cadre are to be filled by promotion of Clerks with 5 years regular service in grade on seniority basis, failing which by direct recruitment.

c) 10% of vacancies by promotion of graduate MTS official or graduate clerks with three years continuous service, on passing the Departmental Examination for Auditors or clerk passing the SAS Examination Part I failing which by direct recruitment.

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

3.2.2 On passing the departmental examination the successful candidates will draw Qualification Pay (QP) of Rs 120/- P.M. w.e.f. the day following the last day of Examination Qualification Pay will not be merged with pay and no DA, CCA, Tribal Allowance, HRA will be admissible on Qualification Pay. The Qualification Pay will, however, be counted as pay while fixing pay on promotion as Section Officer and not for fixation of pay as Sr. Auditor.

(Authority (i) MOF Notification No. CSR/615 dt. 14-7-88 received under CAG's No. 768-N2/47-88 dt. 26-08-88 (ii) MOFOM No. 7(8)-EIII/87 dt. 4-10-88 received under CAG's No. 987-Audit I 84-86/IV-86 (192) dt. 13-10-88)

3.2.3 Seniority

i) The inter se-seniority of direct recruitment will be regulated in accordance with the position assigned by the staff selection commission, if a new recruit does not join within the prescribed period, the seniority of such candidates will be reckoned on joining duty.

ii) The seniority of Auditors, who are reverted as Clerk/Typist on account of their failure to pass the Departmental Examination and who are subsequently promoted as Auditor will be fixed with reference to the date of their re-promotion to the Auditors cadre. No weightage for the past service in the Auditors cadre will be given to such Auditors for the purpose of seniority.

iii) The seniority of the persons promoted from the Clerk/Typist cadre to the Auditors cadre should be determined with reference to the date of promotion. However, in case of advance promotions the seniority will be

determined as if they had been promoted against the appropriate points in the roster. (CAG's letter No. DOF 3-OSD(P)73 dt. 5-3-72 and No. 776.f-3 OSD(P)73 dt. 23-4-73)

3.3 Recruitment Rules for the posts of Clerks/Typists

- (i) 85% by direct recruitment through staff selection.
- (ii) 10% of the vacancies shall be filled from amongst the Group 'C' staff in the grade pay of Rs.1800 and who passes 12th class pass or equivalent qualification and have rendered three years regular service in the grade on the basis of departmental qualifying examination. The maximum age limit for eligibility for examination is 45 yrs (50 yrs of age for the scheduled caste and the scheduled to be candidates).
- (iii) 5% of the vacancies shall be filled on seniority-cum-fitness basis from amongst the Group 'C' staff in the grade pay of Rs.1800 and who passes 12th class pass or equivalent qualification and have rendered three years regular service in the grade.
(Authority: CAG's letter No.961 staff App.I/15-2010 dt. 14.10.2014 & MOF gazette notification no. No.12018/2010 ED dt. 03/06/2014)

3.4 Recruitment rules for the posts of Stenographers

The recruitment to the post of stenographer is only by direct recruitment through staff selection as per CAG's letter No.9195 staff (App. I)37/2011 dt.20/09/2012.

3.5 Recruitment of MTS Staff (Paras 341 to 344 of MSO (Admn/Vol.I)

3.5.1 The recruitment in the MTS cadre shall be made through staff selection commission. The cadre controlling officer shall place their requisition with Regional Directorate of staff selection Commission under intimation to CAG's office.

3.5.2 The age limit for direct recruits is between 18 yrs. To 25 yrs. The minimum educational qualification will be matriculation or equivalent from a recognized School/Board.

(Authority: CAG's letter No.991-staff (AppI)/25-2010 dt. 23.11.2012 and MOF gazette notification no. A-12018/2/2010-EG/ Dt. 03.08.2011)

3.6 Extension of time limit for joining duty for new recruits

3.6.1 Case of lady candidate: If a lady candidate. is found to be pregnant of 12 weeks standing or above, she should be declared temporarily unfit until the confinement is over and re-examined for a fitness certificate six weeks after the date of labour. The PDA has been delegated with powers to grant necessary extension of time in the case of such lady candidate. The seniority of such lady candidates, who have been found fit to join duty after re-examination by a Registered Medical Practitioner will, however, be fixed with reference to their actual date of joining duty.

(CAG's letter No.970-NGE.III/17-13 DT: 27.5.74)

3.6.2 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 CAG. In cases where the delay is solely due to non-completion of medical formalities in respect of the candidate himself, PDA 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 candidate will remain intact

(Authority: CAG's letter Nos. 3173-NGEIII/98-79 dt. 18-10-79 and No. 3454-N2/29-82 dt. 28-10-83)

3.7 Appointments on Compassionate grounds

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

a) When a government servant dies in harness, leaving his family in immediate need for assistance and in the event of there being no other earning member in the family.

b) The appointment on compassionate grounds of a son/daughter/wife/near relative of a government servant who dies in harness will be considered even when there is an earning member in the family of the deceased government servant if the PDA is satisfied that the grant of the concession is justified having regard to the number of dependants left by the deceased government servant, assets and liabilities left by him, income of the earning member etc.

3.7.2 In exceptional cases, the benefit of compassionate appointment may be extended to the son/daughter/near relative of the government servant retired on medical grounds. This concession will not, however be extended to cases where the government servant has retired on or after attaining the age of 60 years in the case of Group 'C' employees.

3.7.3 i) The appointment of son/daughter/near relative of the deceased employee 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 at the lowest level i.e., for Group 'C' MTS 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 increment, confirmation and promotion till he qualifies in the type test.

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

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

3.7.5 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.

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

(Authority: CAG's letters No. (i) 2844-NGE II/52-76/1KW/NGE III dt. 1-1-79 (ii) 801-N.3/6-82/Zone-3 dt. 14-4-82 (iii) 280-N.3/52-84/Zone-3 dt. 29-1-85 (iv) 3548-N.3/52-84/Zone-14 dt. 14-10-85 (v) 1659-NGE.3/57-86/Zone-1 dt. 20-5-86 (vi) 1145-NGE.III/37-86/Zone-2-Vol. I dt. 4-4-88)

3.7.7 Cases of missing Government servants are also covered under the scheme for compassionate appointment subject to the following conditions:

A request for compassionate appointment can be considered only after a lapse of at least 2 years from the date from which the Government servant has been missing, provided that

(i) FIR to this effect has been lodged with the police,

(ii) The missing person is not traceable, and

(iii) The competent authority feels that the case is genuine

(Authority: DOPT O.M.No.14014/6/94-Estt.(D) dt.9.10.1988 received under CAG's letter No.678/N(APP)/18-99/Vol.V dt. 14.6.1999)

3.8 Recruitment against sports quota

3.8.1 Appointment of meritorious sports person can be made by the PDA to any post in Group 'C (including MTS) as per the extant orders of Comptroller and Auditor General of India.

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

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

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

(Authority: CAG's letter No. 1019-NGE.III/36-86-Vol. V dt. 31-3-1989)

3.9 Employment of members of family of Government Servant in foreign Organisations

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

(i) Foreign missions and related organisations like United States International Communications Agency, British Council, Co-operative for American Relief Everywhere, Catholic Relief Services etc.

(ii) International organisations viz. UN and other related organisations or any other similar body of which India is a member.

iii) Foreign Commercial Organisations.

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

(Authority : CAG's letter No 697-N2/74-88 dt. 26-08-88)

3.10 Promotion to Audit Officers Cadre

From 01-03-84 promotion to the cadre of Audit Officer will be only from the cadre of Assistant Audit Officers and all existing instructions will apply mutatis mutandis. The period of service as Assistant Audit Officer under existing rules and orders for promotion as Audit Officer will be combined service as Section Officer and as Assistant Audit Officer.

(Para 3.12 of Manual of Instructions for restructuring of cadres in I&AD)

3.11 Promotion to the cadre of Supervisor. (Para 56 of RAM)

3.11.1 A regular scheme of supervisor in Audit office has been introduced from 01-04-89 which is limited to 8% of regular sanctioned post of Asstt. Audit Officer in Audit Offices as on 01-03-1989. In case of deficit Audit Offices promotion to the cadre of supervisors may be made to the extent of 12% of the regular sanctioned post of Section Officer in addition to the existing quota of 8%. The post (Group 'B' Non-Gazetted) is on the standard scale of Rs. 6500-10500. The post is a selection post and orders of Government of India, as applicable to the IA&AD, issued from time to time on procedure for filling up selection posts will apply.

- 3.11.2** a) Posts will be filled by promotion from
- 1) Senior Auditors 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 and Auditors who have passed Departmental Examination for Auditors or Part I of SOGE, failing which;
 - 3) Auditors with ten years regular service in the grade who have passed Departmental Examination for Auditors or Part-I of SOGE.
- b) by transfer on deputation from other Audit Offices in IA&AD, Supervisors, subject to satisfying above requirements. The period of deputation will not ordinarily extend beyond 3 years.
- 3.11.3** The eligibility criteria should be satisfied on crucial date i.e. 1st Oct. preceding.
- 3.11.4** Orders on reservations of SC/ST are applicable (attention Para 9.2(c) and note at p. 116 of Brochure on reservation of SC/ST VIIth Ed.)
Note: Supervisor would not be eligible for Promotion as AAuO which is to be mentioned specifically in the appointment orders.
(Authority: CAG's No.290.N2/154-88 dt.14-3-89 & Circular No. NGE/17/189)
- 3.12** **Promotion of Auditor as Senior Auditor**
Consequent on restructuring of cadres in IA&AD w.e.f. 01-03-84, 80% of the sanctioned post of Auditors will be in the grade of Sr. Auditors and 20% will be in the grade of Auditors. The eligibility for promotion, as Senior Auditor, 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 cadre in IA&AD and CAG's No. 718.N.2/41/84 dt. 23-07-1984)
- 3.13** **Promotion of Clerks as Auditors**
- 3.13.1** 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. Ten percent of vacancies in Auditors cadre will be filled in by promotion of graduate MTS/Clerks, with three years' service on passing the Departmental Examination for Auditors or Clerks passing the Section Officers Grade Examination Part I.
- 3.13.2** Clerks/MTS appointed as Auditor on passing the Departmental Examination will be eligible to qualification pay of Rs. 120 per month from date of appointment as auditor on the analogy of the instructions contained in para 3.8.1 of Manual of Instructions on Restructuring.
- 3.13.3** Unless exempted from passing type test by order of CAG, a clerk who has not qualified the prescribed type test will not be eligible for promotion by seniority or through any Departmental Examination vide Headquarter's circular No. 391-N2/46-87 dt. 1-4-87.
(Authority : CAG's No. 768-N.2/47-88 dt. 26-6-88 and MOF OM No. 7(8)-EIII/87 dt. 4-10-88 received under CAG's No. 987-Audit I/84-86/IV-88 (192) dt. 13-10-88)
- 3.14** **Promotion of MTS Staff as Clerk/typist**
- a) Five percent amongst MTS staff with 5 years regular service in the grade and who possesses 10+2 or equivalent qualification on seniority basis and ten percent from amongst qualifying the Limited Departmental Competitive Examination prescribed by the Comptroller and Auditor General of India are to be promoted as Clerk/typist. Preference will be given to those who qualify the prescribed type tests. The Limited Departmental Competitive Examination will be held in September every year. Minimum eligibility being 5 years

continuous service on the 1st of the month in which examination is held.

b) In offices where non 10+2 MTS have qualified in the Departmental Examination held prior to commencement of these rules are awaiting promotion the method of 5 percent promotion on seniority basis as per (a) above will not apply and 10% of vacancies will be utilised for promotion of such staff.

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

(Authority : CAG's letter No. 290-N.2/46-87 dt. 27-03-1987)

3.15 Promotion to the post of Stenographer Grade I & Personal Secretary.

3.15.1 Stenographers Grade II in the grade of PB I Rs. 5200-20200 G.P. 2400/- with three years regular service in the grade possessing a minimum speed of 100 words per minute in shorthand are eligible for promotion to the post of Stenographer Grade I PB II 9300-34800 G.P. 4200. The post shall be filled by Promotion failing which by transfer on deputation.

3.15.2 The post of Personal Secretary in the grade of Rs. 9300-34800 PB- 2 G.P. 4600 .(Group 'B' Gazetted) is filled by promotion failing which by transfer on deputation.

(Authority: CAG's letter no. 935-staff (App I)/01-2012 dt. 16.11.2015)

3.16 Promotions to Selection Grade

3.16.1 Consequent upon the restructuring of cadres in IA&AD with effect from 1-4-1984, the posts of Selection Grade Auditor and Selection Grade Officer have been merged with the posts of Senior Auditor and Assistant Audit Officer respectively.

3.17 Departmental Examination for Auditors

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

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

Paper I - Railway Audit - 3 Hrs. - 100 Marks

Paper II - General Rules & Procedure - 3 Hrs. - 100 Marks

Paper III - Revenue Audit (Railways)- 3 Hrs. - 100 Marks

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

(Authority: 1. 4.3.1., 4.3.2 & 4.3.3 of M.I.R.

2. CAG's No. 167-Exam./160/86 (Exam.4 of 1987) dt. 30.3.87

& 3. CAG's No. 421 – Exam/160-88 dt. 17-5-88

3.18 Limited Departmental Competitive Examination for Matriculate MTS Staff for Promotion as Clerk/typist. (Para 9.6 of MSO (Admn.) Vol.-I)

3.18.1 MTS staff who are 10+2 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 which is normally held in the month of September every year. The examination will consist of following 3 written papers.

1. English/Hindi 2 Hrs. - 100 Marks
2. Arithmetic tabulation 2 Hrs. - 100 Marks
3. General Knowledge & Office Procedure 1 Hrs. - 100 Marks

3.18.2 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 paper of the examination become eligibility 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 of 45 years.

(Authority : CAG's letter No.

1. 341-Exam/161-83 dt. 30-9-1984.
2. 692-Exam/161-83 dt. 5-7-1984.
3. 833-Exam/161-83 dt. 23-7-1986.
4. 301-N.2/46-87 dt. 1-4-1987.
5. 242-Exam.161-83 Vol.-II dt. 23-4-87.

3.19 Departmental examination for promotion as Stenographers. (Para 9.5 of MSO (Admn.) Vol.-I)

The departmental exam for promotions stenographer has been dispensed with. (Authority: CAG letter No.919 staff (App I)37/2011 dt. 20/09/2012)

3.20 Subordinate Audit Services Exam.

3.20.1 For detailed rules regarding Subordinate Audit Services Exam, Chapter V of M.S.O. (Admn) Vol. I may be referred to. To determine the suitability of candidates for Section Officers Grade Examination, a preliminary test is held every year which comprises of two papers.

1. General English/Hindi and Constitution of India.
2. Railway Establishment, Expenditure and Books and Budget.

(Authority: CAG's letters Nos. 222/Exam/8-45 dt. 1-4-85 & 527-Exam/8-85 dt. 1-6-85).

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

(Authority: CAG's letter No. 499-O&M/5-82 dt. 27-5-82).

3.21 Revenue Audit Examination for AAuO's/AuO's/Sr.AuO's.

3.21.1 Revenue Audit Examination for AAuO's/AuO's/Sr.AuO's has been introduced in Railway Audit offices with effect from November 1974. The examination will consist of the following two papers each of 3 hrs. duration and carrying 150 marks:

Paper I - Income Tax.

Paper II - Railway Revenue Receipts.

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

3.21.2 All AAuO's/AuO's/Sr.AuO's who desire to appear in the examination will have to undergo the prescribed period of training, which will be arranged by

respective Civil Audit Offices. Subordinate Audit Service Examination Passed Auditors who have not been promoted as AAuO's and those officiating in purely temporary vacancies of AAuO's will not be eligible for appearing in the examination. AAuO will also be eligible in the examination subject to completing prescribed training.

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

(Authority: CAG's letter Nos.

1. 982-Exam/102-72 dt. 31-10-73.
2. 266-Exam/102-72 dt. 3-6-74.
3. 372-Exam/102-72 (III) dt. 10-7-74.
4. 1115-Exam/183-80 dt. 14-10-80 & (4.1.2 of M.R.I.)

3.21.4 Eligibility of Assistant Audit Officer declared successful in the Revenue Audit Examination for Section Officer/Assistant Audit Officer is permitted to act as authorized representations. The Government of India, Ministry of Finance (Department of Revenue) Central Board of Direct Taxes vide their notification No. 8797 F. No. 142/23/90-TPL dt. 11-1-91 has included the Revenue Audit Examination for Assistant Audit Officer conducted by IA&AD for the purpose of section 288(2)V of the Income Tax Act 1951 duly amendment rules 50 of the Income Tax Act 1962 for appearing as authorized representative before the Income tax authorities.

(Authority : CAG's circular No. 3 of 1991 received under letter No. 95-Exam/5-91 dt. 22-03-91)

3.22 Incentive Examination for Sr. Auditors (Para 9.8 of MSO (Admn) Vol.-I)

3.22.1 A scheme of incentive examination for Senior Auditors of Finance, Accounts and Audit has been introduced in August 1988 and the first examination held in April 1989. Accordingly, Senior Auditor with continuous one year 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.

3.22.2 There will be one paper on "Finance Accounts and Audit" of 2½ 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 Heads of Department.

3.22.3 Candidate securing 50 percent marks and above would be granted one advance increment in the scale of Senior Auditor with effect from the 1st of the month in which the examination is held, which is to be sanctioned by respective Heads of Department and ex-post-facto approval obtained from Headquarters.

(Authority : CAG's No. 768-Exam/27-86 dt. 9-8-1988)

3.23 Option to appear in Departmental Examinations.

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

3.24 Training of Staff (Para 61 of RAM & 9.28 & 9.29 of MSO (Admn))

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 DD.

(Authority : CAG's No. 1665-NGE I/217-60 dt. 19-8-1980)

3.25 Incentive for acquiring higher qualification. (Para 10.8 of MSO (Admn) Vol.-I)

Departmental officials belonging to Group 'B' and non-gazetted staff on acquiring higher qualification useful in the discharge of higher official work are entitled for lumpsum incentive as detailed in MOF's OM dt. 1-7-04 and 6-1-05.

3.26 Communal Composition (Para 6.2.7 and 6.2.8 of MSO (Admn) Vol.-I)

3.26.1 For recruitments, promotion and confirmation of SC & STs, rules as laid

down in Brochure on reservations of Scheduled Cast and Scheduled Tribes in Government Service – VIIth Edition may be referred to. A roster on communal compositions for direct recruitment as well as promotions, for Audit Officers, Assistant Audit Officers, Auditors, Clerk/Typists and MTS is maintained in administration section. The DD (Admn) who is also liaison officer will ensure that each entry of recruitment/promotion is made and attested by Audit Officer (Admn).

3.26.2 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 along with due explanation accepted by ECPA forwarded to CAG's office in February and April every year.

3.27 Confirmations

3.27.1 A revised procedure for confirmation, retention of lien etc., has been introduced, with effect from 1-4-88 and accordingly confirmation will be made only once in the service of the official, in the entry grade without linking the confirmation with availability of permanent vacancy in that grade after successful completion of probation of 2 years and passing the departmental examination in case of Auditors.

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

3.27.3 As no officer otherwise eligible will have to wait for confirmation pending availability of permanent vacancy, the need for following the procedure for declaring a person quasi-permanent ceases to exist

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

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

3.27.6 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.

(Authority: CAG's No. 2536-NGEIII/43-88 dt. 20-7-88 NGE Group Circular No. N/56/1988)

3.28 Promotion in vacancies

In short term vacancies where the duration of the vacancy exceeds 30 days, officiating promotion may be made. Officiating promotion in vacancies of 30 days duration or less will not be made save in exceptional circumstances with prior personal approval of the HOD.

Authority: MOF's OM No. F.10 (22)E(Coord) 74 dt. 18-6-75 received under CAG's endorsement No. 3934GEI/72-72 dt. 14-7-75)

3.29 Leave Reserve (Para 6.4 & 8.6 of MSO (Admn) Vol.-I)

As the Auditor grade is the main level recruitment in this department and as special tests are prescribed for the promotion of clerks to the post of Auditors, the leave reserve for Audit Officers, Assistant Audit Officers, Senior Auditors and Auditors in the Railway Audit Offices will be in the cadre of Auditors. The leave reserve for the Clerks and MTS will be in the cadre of Clerk and MTS 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.

3.30 Terms and conditions to be offered to temporary staff

3.30.1 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.

3.30.2 In cases where the appointing authority is satisfied that sufficient cause exists

for the waiver of the provision for notice, the government servant is to be released forthwith and the question of withholding pay or both pay and allowances for the period he has actually worked does not arise. In other cases, where it is not possible to release the 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.

3.31 Transfer of Staff from one station to another (Para 5.9.1 and 6.5.1 of M.S.O. (Admn.) Vol.-I)

3.31.1 As far as possible, no member of staff should normally be kept in the same wing for a period exceeding five years. Rotation to another group within a shorter period or retention in a particular group beyond five years is allowed only in exceptional circumstances and with the specific orders of Principal Director of Audit. These instructions would apply to AuOs also.

3.31.2 By the due date prescribed, the sections should furnish a half yearly return to Administration Section indicating the section and the periods during which the staff have worked during the period under report.(CAG's No. 215-PC(Coord)/3-87 dt. 17-11-87)

3.32 Pensionable Staff (Para 36 and 37 of RAM)

All the staff appointed in this office after 31st March, 1930 shall be pensionable staff.

3.33 Nomination Forms

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

3.34 Grant of Leave (Para 39 of RAM)

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

3.35 Premature Retirement of Central Government Servants

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

3.36 Leave Intentions of IA & AS Officers

(Para 3.29 of the Manual of Standing Order (Administrative) Vol.-1)

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

3.37 Plural Marriage

3.37.1 As per CCS (Conduct) Rules, 1964, no person who has more than one wife living or who having a spouse living, marries in any cases 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, or who has married a person who has a wife living at the time of such marriage shall be eligible for appointment to service, provide that the central government may if satisfied that there are specific grounds for so ordering, exempt any person from the operation of this rule.

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

3.38 Verification of character and antecedents of Employees

(Para 6.2.12 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 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.

3.39 Oath of allegiance (Para 6.2.13 of MSO (Admn) Vol.-I)

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

“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 be 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.

3.40 Medical Certificate on first entry into Government Service (Para 42 of RAM)

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

3.40.2 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 : MOH and FWs OM No. 17011/10/84-MS dt. 17-6-86 received under CAG's No. 434-Audit I/56-86/III-86(153) dt. 9-1-87)

3.41 House Rent Allowance

House Rent Allowance is regulated in accordance with Government of India's orders issued vide MOF OM No. 2(30)97-E-11(B) dt. 3rd October 1997.

3.42 Washing Allowance to MTS.

Washing Allowance @ Rs. 60 shall be payable w.e.f. 1-9-2008 to all common categories of Group 'C'/MTS employees who are provided with uniform, washing allowance should not be paid during leave exceeding 15 days.

3.43 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 term of the provisions and at rates contained in Revised Pay rules 2008.

3.48 Leave Rules.

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

CHAPTER 4

OFFICE PROCEDURE

4.1 Hours of work (Para 82 of RAM)

- (i) The hours of work and holidays observed by the Railway Administration for their office are followed by the Railway Audit office also. The working hours followed at Headquarters and during local inspection are from 9:30 Hrs to 18:00 Hrs with half an hour of interval for lunch from 13:30 Hrs to 14:00 Hrs
- (ii) Working hours for MTS staff will be :-
MTS 09:00 Hrs. to 18:30 Hrs.
- (iii) The other Branch Audit offices will observe the same hours of work as observed by the local Account offices.

4.2 Attendance Register

- (i) A register showing the daily attendance of each member of the staff will be maintained in each section and submitted to Branch Officer (BO) well within prescribed time. Permission of late and leave early will not be granted. Half a day casual leave shall be forfeited for every late attendance but late attendance up to half an hour may be condoned by the BO up to two occasions in a month. In absence of BO up to two occasions in a month of these instructions should be ensured by AAuO
- (ii) MTS should attend office half an hour before the office time for opening the office, dusting, furniture and files in the racks etc. and at the close of office hours, he should ensure that all lights and fans are put off, doors and windows securely closed before they leave the office.
- (iii) 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 on an unauthorized absence for the delay on which he has come late and leave it to the official himself either to face the consequences of such unauthorized absence or to apply for earned leave or any kind of leave admissible for the day. If he applies for earned leave or any kind of leave due to him, the same may be sanctioned by the competent authority,

(MOHA OM No. 28034/3/82 Estt. (A) dated 05-03-1982)

4.3 Holidays (para 83 & 84 of RAM)

- a) Railway Audit Offices should observe the same holidays as are observed by the respective Railway Administrative Offices. 16 closed holidays and 2 restricted holidays would be available for the staff and Officers of this Office.
- b) A list of closed/restricted holidays to be observed during the ensuing year should be sent to the CAG in duplicate by the Administration on or before 22nd December each year, after obtaining the necessary information from the Railway Administration. Notifications in the list, if any, should also be promptly intimated to the CAG.
- c) The Branch/Divisional Audit Offices situated outside Allahabad

shall report promptly to the PDA any addition/modification to the list of holidays notified by Railway Administration.

4.4 Closing of office on the death of high dignitaries

As it may not be possible for the CAG of India, as the head of IA&AD, 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/Doordarshan on the death of high dignitaries should be treated as authentic.

(Authority : MOHA's OM No. 3/16/59-Pus.-II dated 12-05-1969)

4.5 Absence from office

Absence from the Office by any employee without proper leave or permission will not only entail forfeiture of pay for the period of absence but invites disciplinary action also Muslim employees may be granted permission for an hour on Friday to offer Jumma prayers. They may also be permitted to leave Office half an hour early during the month of Ramzan.

4.6 Absence from headquarters (para 44 of RAM)

a) Prior approval of the competent authority should be obtained whenever an employee wishes to leave Headquarters during Casual Leave and holidays. Address during absence from Headquarters should invariably be indicated in the application for such permission. Grant of Passes and P.T.O.s does not imply permission to leave Headquarters, which should always be obtained separately. The leave sanctioning authority is competent to accord such permission.

b) During regular leave also, the leave address should be left with the office, but no formal permission to leave headquarters is necessary. Any change in address during such leave due to whatever reason should, however, be intimated to this Office.(CAG's letter No.4-OSD(P)/73.III dated 31.1.75)

4.7 Casual Leave

Every Government servant is entitled to a maximum of 8 days casual leave in a calendar year. Casual leave is treated as duty for all purposes. Casual leave should not be availed of without the prior sanction of the Competent Authority except under unavoidable circumstances such as sudden illness. Not more than 5 days casual leave may be granted at a time except under special circumstances and with the prior approval of the Director/Deputy Director. Casual leave can be combined with holidays and Restricted Holidays. However, when the total period of absence exceeds 8 days at a time, the prior sanction of the DD is necessary. Casual leave cannot be combined with regular leave. Casual leave can not be claimed as a right to its grant, which is subject to the exigencies of public service. Casual leave should be very sparingly sanctioned. If applied on account of ill health it should, if so desired by DD/PDA, be supported by a medical certificate if it is more than three consequent days.

(Authority : CAG's letter No. 3720-NGE/233-53 dated 03-11-1953)

4.8 Grant of half-a-day's casual leave

Casual leave for half a day may be granted either by itself or in conjunction with casual leave for a full day(s). Half a day's casual leave for the forenoon session concludes by 13.30 hours and that for the afternoon session commences at 13.30 hours.

4.9 Restricted Holiday

Each employee is permitted to avail himself of any two holidays to be

chosen by him out of the list of restricted holidays declared by the Railway Admn. The intention to avail of a restricted holiday should be intimated to the Office, in advance. The leave sanctioning authority may allow the staff working under their control to avail the Restricted Holidays which can be Prefixed/Suffixed with Regular/Casual leave. (CAG's letter No.F-4-OSD(P)/73 (Vol/II) dt.17.07.73)

4.10 Record of Casual leave and Restricted Holiday

A Casual leave account register in the prescribed form given below should be maintained by each section. One page should only be used for whole year for all the employees in one section, appropriate indication being given in the relevant column against the date on which the Casual Leave or Restricted Holiday is availed of by an individual and the entry should be attested by the sanctioning authority promptly by means of dated initials. (CAG's letter No.3687-N/88/85, dated 18.10.1985)

Proforma

CL and RH account for the year _____

Section/Division _____

S.No.	Name	CL taken on (dates)								RH taken on (dates)		Remarks
		1	2	3	4	5	6	7	8	1	2	

4.11 Compensatory leave: (Para 86 of RAM)

a) Whenever staff is compulsorily required to work on Saturdays and Sundays or other public holidays at Headquarters or at outstations during Inspections with the prior approval of the BO, such staff may be granted Compensatory leave, for the number of days they are required to attend office by the authority competent to grant Casual Leave. The grant of compensatory leave is regulated with reference to the position obtaining at the Headquarters of the employee i.e. if any employee works at an outstation on a day declared as holiday at his headquarters; he is eligible for compensatory leave. The Sections/branches should maintain a record of the compensatory leave earned and availed of by each employee in the prescribed form in a separate part of the Casual Leave account.

The accumulation of compensatory leave will not be subject to any limit, but such leave should be availed of within a month of its becoming due. This condition, may, however be relaxed in exceptional circumstances by the PDA.

(Ministry of Finance O.M. No. F.9(17)E.II(E)/65 DT.27.11.65 received under CAG's dt.No.1748-Audit/7-65 dt.7.12.65 and Ministry of Finance O.M. No.F.9(17)E.II(B)/65 dt.20.03.67). As per end dt. 20.03.67 HOD only is permitted to order the time limit.

4.12 Powers to sanction, casual leave and restricted holiday

a) AAuOs can sanction Casual Leave to Sr.Ars, Ars, Clerks & MTS working under their control up to a maximum of 3 days at a time.

(b) BOs can sanction Casual Leave up to 5 days at a time to AAuOs/ /Stenographers working under their control and to the staff working under the AAuOs when the period exceeds the AAuO's powers of sanction. (CAG's letter No.F-4-OSD(P)/73 dt.6.3.73).

(c) Restricted Holidays may also be allowed to be prefixed or Suffixed to the Casual Leave and this will not count for computing the limit of 5/8 days.

(CAG's letter No.F-4-OSD(1)/73/Vol.II dt.17.7.73).

(d) Casual leave to AuOs/Sr. AuOs/Stenographer to DD/PDA and

Casual leave to staff in excess of the limit prescribed in (b) above will be sanctioned by the Group Officer.

4.13 Special casual leave – general

Special Casual leave may be allowed to an employee for a period not exceeding 30 days in any one Calendar Year. The period of absence in excess of 30 days may be treated as regular leave of the kind due and admissible under the relevant leave rules applicable to the employee concerned. This excess leave may be in connection with illness, urgent private affairs or for sight seeing etc. For this purpose, the employees may, as a special case, be permitted to combine special casual leave with regular leave, or ordinary casual leave as the Government servant may take; but combination of both casual leave and regular leave with special casual leave is not to be allowed.

4.14 Special casual leave for sports activities

a. The Special Casual leave may be allowed only for:

- Participation in Sporting events of national/international importance.
- Coaching/Administration of teams participating in Sporting events of National/International importance.
- Attending coaching or training camps under Rajkumaari Amrit Kaur coaching scheme or similar All India Coaching or Training Schemes.
- Attending coaching or training courses at National Institute of Sports, Patiala.
- Participation in mountaineering expeditions.
- Attending coaching camps in sports organised by National Federations/Sports Boards recognised by the All India Council Boards, Ministry of Education and Youth Service.
- Employees who are selected or sponsored for giving running commentaries over the All India Radio and Doordarshan in National/International events organised by any National Sports Federation/Association recognised by the All India Council of Sports and approved by the Ministry of Education; and
- when the Government servant concerned is selected for such participation in respect of international sporting events by any one of the following organisation as a member of a team which is accepted as representative on behalf of India or by a State, Zone or Circle in connection with the coaching or administration of the teams participating in sporting events of National/International importance.
 1. Indian Olympic Association.
 2. Indian Hockey Federation.
 3. All Indian Women's Hockey Association.
 4. Board of Control for Cricket in India.
 5. Swimming Federation of India.
 6. Amateur Athletic Federation of India.
 7. All India Football Federation.
 8. Volleyball Federation of India.
 9. Badminton Association of India.
 10. Wrestling Federation of India.
 11. All Indian Lawn Tennis Association.
 12. Table Tennis Federation of India.

13. Basket Ball Federation of India.
14. Kabaddi Federation of India.
15. Indian Weight Lifting Federation.
16. National Rifle Association of India.
17. Gymnastic Federation of India.
18. Ball Badminton Federation of India.
19. Indian Polo Association.
20. Indian Golf Union.
21. Squash Rackets Association of India.
22. Wrestling Association of India.
23. Indian Amadrum Booking Federation.
24. All India Chess Federation.
25. Indian Style Wrestling Association of India.
26. School Games Federation of India.
27. Inter-Ministry of Board of India.
28. Services Sports Control Board.
29. Railway Sports Control Board.
30. Billiards Association and Control Committee of India.
31. Cycling Federation of India.
32. Indian Mountaineering Foundation.
33. All India Bridge Federation;

or in respect of events of national importance, when the sporting event in which participation takes place, is held on the Inter-state, Inter-zonal or Inter-circles basis and the Government Servant concerned takes part in the event in a team as duly nominated representative on behalf of the State, Zone or Circle as the case may be.

b. The concession is not be allowed for participation either in a national or international sporting event in which such participation of the Government servant concerned takes place in his personal capacity and not in a representative capacity.

c. The grant of Special Casual leave will be subject to the general principles laid down in Section (v) (2) of the Administrative instructions in Appendix 3 to the Posts and Telegraphs compilation of the Fundamental Rules and Supplementary Rules Vol. II except for the modification indicated in paragraph (a) above. The power of granting special casual leave under these orders will be exercised by the PDA.

Government of India, Department of Personnel OM No. 27/3/70-Ests(B) dt.: 14-6-71 received under CAG's endt. No. 813-Audit/73-69 dated: 25-6-71.

Government of India, Ministry of Home Affairs, Department of Personnel and Administrative Reforms OM No. 46-7/50/Ests dt.: 5-4-1954 received under CAG's endt No. 191-NGE.I/102-78 dated: 5-2-80 and CAG's letter No. 262-NGE.I/102-78 dated: 28-1-81.)

4.15 Special casual leave for cultural activities

a. Central Government employees participating in the Cultural Activities (like drama, dance, music and poetic symposium etc. of All India or Inter State character organised by the Central Secretariat Sports Control Board or on its behalf) and inter ministerial or inter-departmental tournaments held in or outside Delhi are eligible for special casual leave subject to the overall limit of 30 days in one calendar year.

b. When an employee participates both in National and International

events as well as cultural events, the maximum special casual leave should be limited to 30 days for all the events.

c. No special casual leave will be allowed for practice or for participation in cultural activities organised locally.

(Ministry of Home Affairs OM No. 27/3/6/Ests (B) dt.: 28-6-69 received under CAG's endt. No. 379-Audit/73-69 dt.: 6-4-70. and Department of Personnel OM No. 27/3/70 Ests(B) dt.: 14-6-61 received under CAG's letter. No. 813-Audit/73-69 dt.: 25-6-71.)

Note: The Outstation teams need not stay for the whole duration of the tournament but should return soon after they are knocked out.

(CAG's letter No. 1230-NGE.II/39-69 Part III dt.: 10-5-60.)

4.16 Joining Military service.

In the case of Government Servants, who are permitted to take up Military service, the period of absence from duty occasioned by their interview and medical examination etc. in connection with their joining military service should be treated as special casual leave. This concession, would, however, be admissible only in those cases where it is not possible for the Government servants concerned to attend their duties after the Interview/Medical examination etc. If a Government servant withdraws his candidature subsequently he would not be entitled to any special casual leave;

(Ministry of Home Affairs. OM No. F/25/3/63 Ests (B) dt.: 28-1-63 received under CAG's endt. No. 303/Audit/24-63 dt.: 20-1-63).

4.17 Special casual leave for service association activities.

The following facilities of Special casual leave are admissible to the members of the recognised Unions/Associations of the office to carryout their activities.

(a) The Office bearers of recognised service associations/unions of the office are eligible for special casual leave up to a maximum of 20 days in a Calendar Year for participation in the activities of the associations subject to the conditions laid down in Govt. of India, Ministry of Home Affairs OM No. 24/33/59/Ests (B) dt.: 4-1-60.

(b) Special Casual Leave upto 10 days in a Calendar year will be admissible to outstation delegates/members of executive committee of a recognised All India Association/Federation to attend its meetings.

(c) Special Casual Leave up to 5 days in a Calendar year will be admissible to local delegates and local members of executive committee of all recognised associations/Unions/Federations for attending meetings of the Associations/ Unions/Federations.

(d) Those that would be availing of casual leave in their capacity as office bearers under (a) above would not be entitled to avail of Casual leave separately in their capacity as delegates/executive committee members under (b) & (c).

(Ministry of Labour, Employment and Rehabilitation (Dept. of Labour and Employment) OM No. B/2011/8/70/LW2(1) dt.: 11-3-71 received under CAG's endt. No. 750-NGE.III/10-71 dt. 14-4-71 and CAG letter No. 892-NGE.IV/10-75 dt.: 4-9-75).

4.18 Special casual leave under family planning scheme

a. Vasectomy

Special Casual Leave not exceeding 6 working days is admissible to a male employee, who undergoes sterilisation operation. If an employee

undergoes vasectomy operation for the second time, special casual leave of six days is again admissible on production of medical certificate from the prescribed medical authority, to the effect that the first operation was a failure and the second operation was actually performed. In the case of post-sterilisation complications, special casual leave may be granted to cover the period for which the person is hospitalised on production of a certificate from the concerned hospital authority/authorised medical attendant.

b. TUBECTOMY: Special Casual leave not exceeding 14 working days is admissible to female employee of the office who undergo non-puerperal tubectomy operation/salpingectomy operation after Medical Termination of Pregnancy (MTP). In the event of failure of a sterilisation operation, if an employee undergoes tubectomy operation for the second time, special casual leave of 14 working days is again admissible on production of a medical certificate from the Competent Medical Authority to the effect that the first operation was a failure and the second operation was actually performed. In the case of post-sterilisation, special casual leave may be granted to cover the period for which the person is hospitalised on production of a certificate from the concerned hospital authority/authorised medical attendant.

c. Special Casual Leave upto 7 days is admissible to a male Government whose wife undergoes either puerperal or non-puerperal tubectomy operation for the first time or for the second time due to failure of the first operation (under FWP) subject to the production of a medical certificate from the doctor who performed the operation.

d. Male Government employees whose wives undergo tubectomy/salpingectomy operation after Medical Termination of Pregnancy (MTP) may also be granted special casual leave upto 7 days subject to production of medical certificate stating that their wives have undergone tubectomy/salpingectomy operation after Medical Termination of Pregnancy (MTP).

e. IUD. One day's special casual leave is admissible to a regular non-industrial female Government servant who undergoes IUD insertion.

f. RECANALISATION: Special Casual Leave upto a period of 21 days or actual period of hospitalisation whichever is less as certified by the authorised medical attendant is admissible to an employee who undergo recanalization operation subject to the condition that the employees are unmarried, or have less than 2 children or desire recanalization for substantial reasons. The special casual leave will be subject to the following conditions:

i.) The operation should have been performed in hospital/medical college/Institute where facilities for recanalisation are available. If the operation is performed in a private hospital, it should be one nominated by the State Government/Union Territory Administration, for performing recanalising operations.

ii.) The request for grant of special casual leave is supported by a medical certificate from a Medical Officer who performed the operation to the effect that hospitalisation of the Government servant for the period stipulated therein, is essential for the operation and post-operation recovery.

In addition, special casual leave can also be granted for the actual period to and from journey performed for undergoing this operation.

Special casual leave connected with sterilisation/ recanalisation may be

prefixed to regular leave. It cannot, however, be granted in combination with both special casual leave and regular leave. (Government of India, Ministry of Health & Family Welfare letter No. A.60015 /1/78-Ply dt.: 29-9-78 received under CAG's endt. No. 714-Audit/122-71 dated: 8-12-78 and Govt. of India, Ministry of Home Affairs, OM No. 28016/3/78-Es(A) dt.: 6-8-79 received under CAG's endt. No. 678-A/F.122/71/1-79(88) dt.: 25-9-79).

4.19 Leave of absence counting as duty

In addition to the periods mentioned in FR 9(b) and the Govt. of India decisions there under, the following periods will be treated as on duty or on casual leave.

a. The period of training and duty in officially sponsored auxiliary Police Organisations such as Home Guards etc. will be treated as Special Casual Leave.

Ministry of Home Affairs OM No. 14017/46/76-Estt. (D) cell dt.: 9-8-77 received under CAG's endt. No. 1569/NGE.II/51-75/III(KW) Part I dt.: 5-9-77).

b. Employees of the office permitted to join the St. John Ambulance Brigade should ordinarily be required to undergo the necessary training etc. out of office hours. In cases, however, where this is not possible, there is no objection to the period of training etc. being treated as casual leave to the extent such leave is due, and as special casual leave to the extent casual leave is not due. Further, special casual leave not exceeding three days per annum may be allowed to Government servants who are members of the Brigade to cover their absence on any special duties e.g. first aid posts organised by the Brigade (in fairs and on important occasions) that may be assigned to them by the Brigade provided that-

i. such duties are performed during office hours on working days; and
ii. If the duties so performed extend only to half-a-day, half-a-day's casual leave should be allowed.

(Ministry of Home Affairs OM No. F.25/21/49-Ests dt.: 31-5-49 received under CAG's endt. No. 2020-NGE/II/46-49 dt.: 27-6-49 and Dept. of Personnel OM No. F.27/5/70-Estts (B) dt.: 12-1-71 received under CAG's endt. No. 274-Audit/213-70 dt.: 25-2-71).

c. Leave to tender evidence or to attend a Court of Law as an assessor or juror, in the circumstances prescribed in SR 154 and 155.

d. Quarantine leave granted under Section F(3) of the Appendix 3 of Accountant General/Posts and Telegraph Compilation of Fundamental Rules and Supplementary Rules.

e. The period of absence of staff on the days of the Hindi/Hindi Typewriting/Hindi Stenography Examinations conducted by the Ministry of Home Affairs/Ministry of Railways including reasonable time required for the journey, if any, to and from the place of Examination.

4.20 Disposal of inward correspondence

All the communication received in the office should as far as possible be dealt with on the date of their receipt. The communication received from CAG office, the Ministries of GOI including Ministry of Railways (Railway Board) are to be put up to PDA and DD/Director for their perusal. After entering the details in the diary maintained by the

Stenographer, the same will be sent to the AAuO of the section concerned obtaining their acknowledgement in token of receipt in the diary maintained by the stenographer. Secret, Confidential & Demi-Official letters addressed to the BOs will be opened by them and handed over to the AAuO, who should get the letters received from the Stenographer and BO entered in a diary of confidential, secret and demi-official letters to be maintained in each section.

The register of outward reference should be maintained in the following form:

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

Whenever PDA/ DD have made any query in the letters seen by them in the dak, the Stenographer concerned should keep a record and remind the sections to take prompt action and action taken thereon should be brought to the notice of the PDA or DD concerned.

Letters of reminders should be entered in a separate Register of Reminders. The maximum time limit for disposal of various types of letters is:

1. Letters of Reminders 3 days
2. Ordinary letters (General) 15 days
3. Letters from CAG and letters conveying sanctions by GM and other Authorities 7 days

The progress of disposal and the position of outstanding should be put up to the BO on:

- | | |
|---|--------|
| Mondays & Thursdays | S.No.1 |
| Monday/1 st working day of the week | S.No.3 |
| 1 st and16 th /1 st working day of the fortnight | S.No.2 |

The register should be maintained in the following form:

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

Reference to the folio and file in which the letter has been filed should invariably be indicated by the staff concerned and the entries of disposal should be initialed by the AAuO. Letters on which action has been initiated by the section and could be disposed of finally only on receipt of details from other units/Offices, should be transferred to the Register of Pending Cases for watching their final disposal. The Register of Pending Cases should be submitted to the BO during the first week monthly duly indicating the present position and action taken for expeditious clearance.

4.21 Queries made by the PDA/Director/DD

a. A separate register should be kept by the Stenographer to the PDA/DD for noting down the queries/remarks made by the PDA or DD on any inward reference.

b. Prompt compliance by the sections concerned on these observations will be watched by the Stenographer to the PDA/DD and cases of delay

brought to the notice of DD and PDA every week.

4.22 Other documents

a. Files/notes/drafts for approval etc. received from the various units for approval of the PDA/DD will on receipt be submitted by the Report/Coord Section as nominated to the PDA/DD at the dak stage.

b. After perusal by these officers, the files/notes will also be entered in the Central diary and then in the inward register of the sections concerned and handed over to them for further action.

4.23 Inward register

a. Each section in the Head office will have two registers of inward letters, one for diarising the letters received from CAG, Railway Board, other Ministries of the Government of India, and state Governments and the other for 'Other letters'. Sanctions of the Railway Boards received either directly or through CAG and of the GM will be registered in separate registers. In the Branch Office also, the registers as stated above will be maintained. The register of GM's sanctions will be used for registering sanctions accorded by the authorities subordinate to GM also.

b. The numbering in all the Inward Registers will be from April to March, each section having separate serial number for each Register. The column 'subject' in these registers will be filled in briefly but intelligently to bring out clearly the purport of the letter.

c. The Inward Registers will be sent by the sections to the Routine Clerk every morning and the same will be returned by the Receipt Section to the sections concerned during the course of the day together with the letters received on that day.

4.24 Procedure for disposal of letters and maintenance of files

On receipt of the Inward Register with letters, the AAuO of each section will verify the letters with the entries in the Inward Register. He will thereafter mark the letters to the staff of his section for disposal. Each member of staff will initial against the entries in the Inward Register for the letters received by him.

The staff responsible for disposal of letters will file the paper under correspondence (PUC) in the concerned file and submit the disposal in a note on a separate sheet duly furnishing page reference of the earlier correspondence wherever necessary. For this purpose, separate files will be opened for each subject. The subject matter dealt with generally by each section should be divided into a limited number of major heads on the pattern indicated in Appendix II to this chapter. The file should be numbered by indicating (1) Department Audit, by the letter 'Au', (2) Station/Office Code (Alphabetical Code), (3) Section Code (4) Major Head (5) Minor Head in the same order. Thus a reference on staff matter issued by establishment section of Allahabad Division will bear the file No. Au/ALD/Divn./E/IX/6 followed by despatch No. and Date. A list of files maintained in the section will be kept on the record in the Sectional Register. The pages in the file should be serially numbered and when the number of pages exceeds 200, a new volume should be opened, and reference to the previous and current files being indicated on the current and previous files respectively. Every effort should be made to dispose of the letters without any delay. If there is any doubt as to rules or procedure, the matter should be brought to the notice of the BO concerned who, in turn, should consult concerned DD or PDA, if necessary. Ordinarily letters received from the office of CAG should be

disposed of within seven days from the date of receipt. If any particulars are to be collected from the Units/Divisions a self-contained note should be submitted to the PDA indicating the line of action proposed to be taken. The letter to the Divisions/Units should clearly indicate how and from where the required particulars should be collected. BOs receiving references from Head office relating to the references received from the office of CAG should devote special attention and furnish the information called for therein as quickly as possible in complete shape with a view to avoid further reference to the Branch Office. In cases where marginal remarks have been made by the PDA/DD the dealing section should take special care to see that action is taken and such cases are submitted to PDA/DD. In respect of letters received from the office of CAG for which reply need not be sent will be filed under the orders of the BO. In respect of letters for which correspondence is to be initiated, appropriate drafts will be put up to the BO.

While putting up drafts for approval the following points should be observed:

1. The case or file number should invariably be recorded at the top.
2. A letter to which a reply is required should have the word "reply" written on the top of the draft.
3. The subject (which should ordinarily be the case title) should be given as the heading in the draft.
4. If there has been previous correspondence on the subject, the draft should, commence "with reference to" or "I am to invite a reference to".
5. Nothing should be written in the margin, and sufficient space should be left between the lines so as to enable the AAuO or BO to make corrections wherever necessary. Both sides of the paper should be used and the paragraphs numbered. Only recognised abbreviations should be used.
6. Enclosures, if any, accompanying the letter should be indicated in a note on the left hand side, below the draft.
7. Drafts should be written on separate sheets and not in continuation of notes.
8. In each file, correspondence portion should be in the left hand side and note portion should be in the right hand side and page numbers for the correspondence side and note side should invariably be given.

The Pr.FA shall ordinarily be the channel of communication between the PDA and the Railway Administration. All matters, whether relating to accounts maintained in the Accounts Office, or in the Executive and Administrative Offices, should be referred to the Pr. FA who is expected to initiate action for the regularisation of the same.

In drafting audit notes, therefore, directive phrases such as "This may be recovered", "This may be regularised" should not be used. All correspondence with higher authorities should have the subject briefly stated at the top. Reference to such authorities for orders should be self-contained and all previous correspondence, orders issued on the subject on earlier occasions should be quoted. As far as possible the matter in respect of which orders are sought to be brought out precisely. Official letters addressed to an office should not bear the name of the Head of the office cover unless it is intended that the cover should be opened by the Head of the office personally. All communications addressed to

CAG which will require to be forwarded ultimately to the Central Government or other authority (for example applications for revision of pay, for increased establishment, for extra grants, etc.) should be submitted in duplicate. Whenever an audit objection in respect of a sanction of the RB or higher authority is communicated to the DAI (Railways), a copy of the sanction objected to should also be enclosed to the reference made to the office of CAG.

Printed routine letters and documents on which no objection is raised may be sent out by AAuOs on behalf of the BOs in charge of sections. Requisitions to Accounts Office and other departments for files should be signed at least by the BO and those calling for vouchers by persons not below the rank of AAuO.

Letters to CAG other than on routine matters should ordinarily be issued over the signature of the PDA or DD with the approval of the PDA and in the latter case, this fact should be invariably indicated on the letter itself viz. "This issues with the approval of the PDA". Acknowledgements may be issued over the signature of the BOs.

(CAG's letter No. 2830-Code 1/487-70 dt.: 2-6-1972).

4.25 Typing work

As soon as a draft is approved, it will be forwarded by the section to the typing section together with the necessary enclosures. The typing section will type out promptly and neatly so that the fair copy can be issued on the same day. Typing of abbreviations except recognised ones should be avoided in fair copies. When the draft is full of corrections and not easily readable, a clean typed draft should also be prepared. The typist should type his initials at the left side bottom of the letters or statements. The DO letters and important confidential letters approved by the PDA and the enclosures thereto which do not require stencilling, will be typed by the Stenographer who will also attend to other typing work if and when required by the AuO (Administration)/BOs. When the typed fair copy is received in the section it should be compared. The person comparing the fair copy will initial the fair copy in token of its correctness and see that all enclosures are enclosed and ready for despatch before the fair copies are submitted to the BOs for signature. Fair copies of all letters and statements to be sent to the office of CAG should be compared and initialed by the AAuO also. When copies of letters are sent along with these, they should be certified as true copies by the AAuO with his signature and name in full. There should not be any corrections in the fair copies. Any correction of the figures in important statements or in letters must be attested by a responsible person of the section. The approved drafts of letters must also accompany the fair copies submitted to the BO, for signature, but the relevant files need not be sent.

4.26 Dispatch of papers

After signature by the Officer concerned the letters to be despatched will be sent by the Sections concerned to the Routine Section. On receipt, it should be examined by the Routine Section to see if these letters are complete, in all respects with all the necessary enclosures. These will then be registered in the Despatch register. The serial number and date of despatch will be noted on the fair copy and the office copy of the letters. The office copies will then be sent back to the section concerned immediately thereafter. The letters intended for the

same office should be put in one cover to save postage. Due care should be taken in addressing and franking the letters and noting the references outside the covers. In the case of letters not typed on the printed office letter papers, the office stamp should be affixed on the top of the letter. The letters despatched will be numbered serially from April to March. The citation of the subject in the Despatch Register must be brief but fully informative. A separate Despatch Register should be maintained for DO letters.

Secret and Confidential letters will also be registered in a separate register kept for the purpose. These letters will be placed in a cover, sealed with the personal seal of the Officer concerned, marked 'Confidential' or 'Secret' and the sealed cover placed in another outer cover which should be sealed with official seal. The outer cover should not be marked, 'Secret' or 'Confidential'.

The office copies of the letters despatched will be returned to the Sections concerned with the remark, "despatched", initialed and dated by the despatch clerk. The telegrams will also be registered, the entry being made in red ink.

Dockets forwarding documents from this office for note and return will be entered in the register of letters in such a manner that the return of the same may be watched by the Routine Section. This will not, however, relieve the sections concerned from keeping a suitable record for watching the return of the papers.

Papers to be despatched to Divisional Offices/Branches will be listed in a transit memo, prepared in triplicate. Two copies of the Memo are to be sent to the Divisional Offices/Branches with the papers and one of these will be received back duly acknowledging the receipt of the papers listed in the transit memo. The receipt of these should be watched by the Routine Clerk and the received copies will be attached to the Original memo. These originals and acknowledged copies of the transit memo should be preserved carefully. The papers sent to the other offices should be neatly and carefully packed and addresses to be written in a neat and legible manner duly indicating the postal Pin code to ensure correct delivery.

Letters to be sent by hand will be despatched through a peon despatch book. Covers to be sent by post are to be affixed with the required postage stamps and franked. Letters etc. to be sent to the Railway Officers outside the Headquarters and to the staff of this office, who are on line, will be sent through the Railway Free Service, wherever available.

The same procedure as mentioned above will be followed in the Divisional Audit Offices/Branches in forwarding correspondence/files etc. to the Head Office or other Divisions/Branches.

In order to ensure that the outward letters are despatched promptly and that there is no undue delay by the AAuO in charge of the Despatch Section should exercise control by making surprise checks to examine whether the letters are despatched on the day of receipt or at least on the day following in case it is not possible to despatch them on the day of their receipt. As regards Headquarters Report section is concerned, the AAuO nominated by the DD every week will conduct the above check. (CAG's letter No. 22-O&M/157-79 dt.: 30-1-80).

4.27

Receipt and despatch of letters to units at Allahabad

The Routine Section will be responsible for the receipt and despatch of

Papers from and to the Branch Offices located outside Allahabad. All the Units will send their MTS to the Head Office for handing over the papers and also to take the papers intended for their offices. The Routine Section in Head Office will check the papers intended for the Head Office with the entries in the Register brought by them and acknowledged their receipt. Similarly, the Receipt Section in the Divisional Audit Office/branch Audit Offices will check the papers brought by the MTS and acknowledge their receipt in the same Register. The papers will thereafter be submitted to the BOs or sent to the Offices concerned, as the case may be, by the Routine Clerk.

4.28 Weekly arrear report of letters

As soon as the letters are disposed of under the orders of the BO concerned, mode of disposal of each letter, the page number and file number in which these are filed should be noted in the Inward Register. The AAuO should initial in the inward register and in token of disposal of the letters and ensure that all letters disposed of are filed in the proper files and page numbers are given both on the correspondence and note sides then and there and that the file number given in the registers are correct.

Every Monday or on the first working day of the week a report of the letters, the disposal of which is in arrears will be prepared in the Inward Register and submitted to the BO. For this purpose the letters received up to the end of the previous week will be taken into account i.e. for weekly closing to be submitted on 15th, only letters received up to 7th and not disposed of until 15th (the day of submission) will be reflected in the arrear report. The AAuO of the Section should personally satisfy himself that the number of outstanding letters shown in the report is correct.

As regards the letters received from the office of CAG for which replies are due, the Co-ordination Section should prepare, after ascertaining the position of letters from the concerned sections the arrear report with reference to the register maintained by them and submit it to the Director/DD/ PDA on every Monday.

As regards confidential and secret letters, the PS to the PDA and Personal Assistant to the Director/DDs will be responsible for submission of the arrear report.

4.29 Security and tidiness

In Head Office, a MTS employee will be nominated for opening the office for a week. He will open the office one hour before the commencement of the office hours, and arrange for sweeper to clean the office by the sweepers appointed by the Railway Administration for the purpose and also for removal of the waste papers etc. lying in the Sections, the rooms of the BOs etc. This MTS shall leave the office one hour before the close of office hours. Another MTS will be nominated to close the office and help the Despatch Clerk in the evening hours. He may come one hour late in the morning session and leave office an hour after close of the office hours or till the work in the despatch section is completed. He will lock all doors and hand over the keys to the Railway Protection Force personnel on duty.

The AAuOs of the concerned sections are personally responsible to keep the section neat and tidy. MTS attached to Sections and BOs dust all the tables and chairs in the Section and in the room of their BOs. They are also responsible for providing drinking water in the Sections

and also in the room of the BOs. Each member of the staff should, at the close of the day's work, keep the files, vouchers and documents taken for the days work in racks and almirahs. On no account should documents taken for the day's work be kept on the floor. The reference books and other confidential files should be kept by the AAuO or any Sr.Ar/Ar nominated for the purpose.

The following security regulations should be observed by all staff:

1. The information contained in the vouchers and documents received for audit should be treated as official secret.
2. Strangers must not be permitted to enter the office premises except in connection with bonafide work of the office. The strangers should on no account be allowed to discuss official matters with the staff; they should be directed to discuss these matters with the BOs only.

The general procedure to be followed in fire accidents will be observed by all staff. A report in regard to the loss of National Property is to be sent to CAG on 15th February of each year. For this purpose, the particulars will be sent by the Divisional/BOs so as to reach the Administration Section by 25th January.

4.30 Maintenance and verification of duplicate keys

The duplicate keys of the cup-boards and tables etc. of Staff and the duplicate keys of the almirahs in the Section should be kept in the custody of the concerned BO. It should be ensured that duplicate keys are invariably available in respect of all tables and almirahs in all units.

The duplicate keys of cup-boards, tables and almirahs of BOs should be kept in the custody of the link Officers concerned at places where the link officers are situated at the same stations Allahabad. Regarding the duplicate keys of the other BOs, they may be handed over for safe custody to the Senior most AAuO working under the BO duly sealed for making use of duplicate keys in the absence of the BO whenever necessity arises.

Duplicate keys of DD will be in the custody of AuO/Admn. And the duplicate keys of PDA will be kept in the custody of DD

A record of the duplicate keys in the custody of the officers should be maintained by all the BOs in the Sectional Register to ensure proper accountal of the keys. Annual verification of duplicate keys in the custody of the various officers should be conducted by themselves by middle of April every year and a report thereof furnished to the PDA/ Administration/Allahabad before the end of April. The verification relating to the keys of Administration should be done by the AuO/Admn. And necessary certificate kept along with the reports received from other units. The report on the verification of the keys with the DD and PDA will be furnished by the Stenographer/PS to DD/PDA.

4.31 Tools and plant

(a) Scale of furniture

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

(i) PDA.

Woolen Carpet	1 (size will depend on the size of the room)
Cotton Durry	1
Table Officers	1
Chair Armless	1
Chair Armed	6

Side Table	1
Easy Chair	1
Door Mat	1
Side Rack	1
Hat stand	1
Book case	1
Foot Rest	1
(ii) DD	
Woolen Carpet	1 (size 12' x 9')
Cotton Durry	1
Table Officers	1
Chair Armless	1
Chair Armed	3
Side Table	1
Door Mat	1
Side Rack	1
Hat stand	1
Book case	1
Foot Rest	1
(iii) AuO	
Officers Table	1
Side Table	1
Side Rack	1
Chair Armed	2
Chair Armless	1
Cotton Durry	1
Book Case	1
(iv) AAuO	
Table Superintendent	1
Side Rack	2
Chair Armed	2
Chair Armless	1
(v) Clerks/Sr. Ars/Ars/Stenographers/Daftries	
Clerks Table	1
Clerks Chair	1
Side Rack	1 (For Sr.Ars./Ars)
(vi) Typists	
Table Typist	1
Chair Clerk	1

The furniture required for the general use of the office, such as almirahs, racks, iron safe etc., may be provided with proper sanction according to the requirements of each office, with reference to any particular scale. As regards, furniture to MTS they may be provided with ordinary tables and chairs with benches or stools. (CAG's No. 1272 - NGE.II/83-48 dt.: 11th May 1949 and No. 80-NGE I/26-65 dt.: 15th January 1965).

b. Purchase of Furniture:

The PDA is empowered to sanction expenditure on the purchase and repairs of furniture to the extent of provision in the budget and subject to the orders issued by the Government of India and CAG from time to time.

All items of stationery and other items required are to be purchased

from the local central whole sale consumer co-operative society, Kendriya Bhandar (Central Govt. Employees consumer Co-op. Society). If the society is not able to supply a particular items, such purchase should be made from other sources as per rules after obtaining a “No objection Certificate” from them.

(Authority: Govt. of India. Dept. of Personnel & Training OM No. 14/3/88-Welfare dt.4-2-88 received under CAG’s (circular No. NGE/52/91) letter No. 2038-N3/76-91 dt. 20-11-91).

All items of furniture required may be purchased locally. For this purpose, quotations from various firms dealing in furniture should be obtained and the rates quoted by them should be tabulated in a comparative statement, showing the conditions etc., stipulated by each firm. As far as possible, the lowest quotation will be accepted by the PDA. If it is not accepted, the reasons for not accepting the lowest rates should be duly recorded. On approval of the rates, orders will be placed on the firm whose rate is accepted and they will be asked to supply the furniture within the stipulated period. On receipt, the furniture will be examined to see that they are in good condition and are as per the specifications quoted in the purchase order. On verification of the above particulars, the furniture will be accepted. The bills received from the firms will be accepted after due verification and forwarded to the FA&CAO, North Central Railway for arranging payment to the firm.

c. Supply of Furniture to residence of Officers:

Supplies of office furniture at the Officers’ residences for office work can be made free of rent under the orders of the PDA. The following procedure will be followed in such allotment.

(a) In cases in which the Competent Authority issued an order for the supply of furniture in his own favour, a copy of such order should be sent to the AuO. In other cases, the order should not be sent to the Audit Officer but should be preserved in the respective offices and shown to Audit at the time of local inspections, if necessary.

(b) All such furniture will be borne on the inventory of the office, which should prominently be shown in red ink, the items of furniture issued to officers at their residences.

(c) A Stock verification should be carried out annually to ensure that the articles of furniture issued are actually in existence and are correct according to the number borne on the inventory of the office.

(d) The authority competent to sanction and supply the furniture at the residences will also is competent to prescribe the scale and items of furniture which may be supplied.

(e) The Competent Authority should review his orders at least once in two years to see that the number of articles of furniture issued is essential in the interests of office work and no curtailment is possible.

(f) In respect of officers who retire or are transferred or otherwise quit service, the items of furniture issued to them should be taken back immediately on the occurrence of the above event.

(g) Officers under suspension are not eligible for retaining furniture at their residence.

The supply of furniture will not entitle the officers in question to claim (i) any rent for the portion of their residence used for office work (ii) lighting charges any other connected expenditure that may have to be incurred. (Ministry of Finance OM No. F.1(7)(EGI/54 dt.15-6-64 and

CAG's letters No. 1927-Admn.I/KW-19-54 dt. 15-10-54 - No. 115.NGE.III/249-54 dt.25-1-55 and No. 644-NGE.I/45-79 dt. 23-2-80). The expenditure on furniture should be kept under check and particular care should be taken to ensure that the scale of furniture and expenditure thereon both in official and residential buildings are kept at drastically reduced to the minimum. It should also be ensured that minimum items of furniture essential for doing office work at home are only authorised for issue. (GOI OM No. 15-2-63 C&M dt. 18-2-63)

The following scale of furniture is prescribed for supply at the residence of Officers for doing office work.

S.N.	Designation	Office Table	Chairs	Side Rack
1	PDA	1	4	1
2	Sr.DAG/Director	1 (Ordinary)	4 (Wooden)	1
3	DD	1 (Ordinary)	2 (Wooden)	1

(Authority: CAG's letter No. 690-NIII/68-91 dt. 12-4-91 (F.287 A.30/FW/XIV).

4.32 **Office machines, computers/printer/laptop/photocopier/calculator and other machines.**

a. Purchase: The PDA has got full powers to sanction the purchase of new computers and other machines subject to the provision in the budget. He can also order direct purchases of the above machines locally upto the financial limits prescribed by the Government of India and CAG from time to time.(Ministry of supply and rehabilitation, Department of supply OM No. P.III.1.(20)/79 dt. 13-3-81).

b. Hiring: Where an office machine is required to augment the existing stock and hiring is resorted to as an interim arrangement, the PDA may sanction the hiring for a total period of 6 months or till the new Computers is received whichever is earlier. DD may sanction such hiring up to a period of 4 months provided the purchase of additional machine has already been sanctioned. In other cases, where the office machine is hired without any intention of acquiring a new one (e.g. to cope with temporary increase in work) PDA may sanction the hiring for a period not exceeding 4 months.

c. Upkeep and repairs: The clerks working in the typing section will be responsible for the proper handling of the computers. They will dust and oil the computers at regular intervals and before leaving office, will see that the computers are covered properly. The details of the machine make etc. will be indicated in a card in respect of each computer which will be in the custody of the Clerk/Typist handling the computer. The date of servicing and other repairs done will be noted in this card. Whenever there is a change in the typist, this change will also be recorded in the card. The administration section will maintain a register, wherein the full details of the computers together with the charges incurred for repairs and the cost of spare parts used from time to time, will be recorded. This register will contain the particulars not only in respect of computers at Head Office but also in Branch/Divisional Audit Offices. Whenever a proposal for major repairs is received from the Section/Branch/Divisional Office, this register will be consulted to ascertain the total expenditure incurred on account of repairs etc., on a particular computer. The PDA has full powers to incur expenditure on the servicing, maintenance, repairs and replacement of parts of computers and other office machines subject to the condition that the charges paid for servicing, repairs, replacements etc. are in accordance

with the rate contract concluded by the DGS&D with the different approved firms, from time to time.

The DD as the Head of Office is competent to sanction expenditure on the upkeep, service and maintenance of all office machines to the full extent in accordance with the rate contracts concluded by the DGS&D. The repairs may be done without any limit for spare parts as long as such repairs are considered economical.

d. Condemnation: The PDA may, subject to the following conditions, accord sanction for condemnation of unserviceable computers and other office machines, if he considers that it would be uneconomical to have the machine repaired.

Computers

The total expenditure on the repairs and replacement of parts throughout the lifetime of the computer should exceed two thirds of the cost of a new machine of the same make, type, and size as the computer to be condemned and the computer should have outlived its prescribed life. While condemning computers, the following points will be kept in mind:

1. Age of the computer
2. Estimated cost of repairs
3. Expenditure so far incurred on repairs and replacement of parts.
4. Firm's opinion on the general condition of the computer and certificate as to the expected life of the machine after repairs.
5. The BO's opinion.
6. Whether the present condition of the computer is due to normal wear and tear (if parts are missing from the computer, enquiry is to be made and responsibility fixed where necessary before condemnation).

In regard to other office machines all the particulars mentioned above and in addition, the cost of replacement of machine will be taken into consideration.

After the machines are condemned by the PDA, they will be sent to the Stores Department of the Railway who will afford necessary credit.

(Ministry of Works, Housing and Supply OM No. S&P. II/34(9)59 dt. 12-4-60. Ministry of Works, Housing and Supply OM No. PI-1(14)/67 dt. 1-2-68 and 11-4-68 received under CAG's endt. No. 1398-NGE.I/139-68 dt. 3-6-68 and CAG's letter No. 1597-NGE-I/139-68 dt.: 4-7-68).

4.33

Telephones

a. Railway Telephones:

The Railway Administration provides the facility of Railway Telephones in the Audit Offices free of charge. The administrative approval of the PDA is necessary to install a Railway Phone. After the approval, the Signal and Telecommunication Department of the Railway will be addressed to provide the telephone. The Railways supply the telephone directory which should be kept up to date. Each Branch Office has to intimate the Administration Section of the Head Office any change in the telephone numbers.

b. BSNL Telephone:

The installation of BSNL phones in offices and at the residences of the PDA & DD may be sanctioned by the PDA.

(CAG's letter No. 2083-GE II/1-65 dt.: 27-8-66).

Phones have been provided in the rooms of PDA, DD and Sr. AuO/

Administration & Sr.AuO/Report & Sr. AuO/IHQ at the Headquarters office. The Stenographer to the PDA/DD is responsible for the proper maintenance and custody of the directories and registers for official telephones. The bills for rent, calls etc. on receipt will be passed by the General Section after scrutiny and forwarded them to the Pr.FA for arranging payment within the due date. Entries in the Register maintained in the General Section should also be made concurrently. Any change of Officers' telephone numbers will be advised to the office of CAG by the General Section.

4.34 Secret memorandum of instructions: (para 2.10 MSO/Admn.)

One copy of 'Secret Memoranda regarding Extent of Audit' issued by CAG should be supplied to each BO and AAuO of the section. These should not be treated as personal copies and are intended for use in office only. The Head of Office should ensure that these books are duly handed over to the successor and his acknowledgement obtained or to the library under proper acknowledgement in cases where the persons to whom these are supplied proceed on leave or are transferred to another office or section or retire from service or otherwise demit service.

4.35 Codes, manuals and other publications (paras 92 & 93 of RAM and para 2.8 of MSO (Admn.))

The following books, depending on availability, will be supplied as personal copies to all BOs & AAuOs which are to be returned to General Section either on the date of retirement or on the event of leaving the organization:

1. Indian Railway Code for Mechanical Department.
2. Indian Railway Code for Traffic Department.
3. Indian Railway code for Stores Department.
4. Indian Railway Code for Accounts Department (Parts I and II)
5. Indian Railway Code for Engineering Department.
6. Indian Railway Administration and Finance introduction
7. Indian Railway Financial Code - Vol. I
8. Indian Railway Financial Code - Vol. II
9. Indian Railway Establishment code Vol. I & II.
10. MSO (Audit)
11. Posts and Telegraph Compilation of Fundamental Rules and supplementary Rules (Vol. I & II).
12. RAM.
13. General financial Rules of the Central Government.
14. Railway Boards Establishment Manual.
15. Office Manual.

Copies of the various codes issued by the Railway Board are supplied free of cost to this office by the Manager of Publications, New Delhi, through CAG. All codes, manuals etc. received in the office are distributed to various sections in the Head Office and other Branch Offices. Before new editions are supplied, the recipients should be asked to surrender the old editions to the office. In case of any loss, double the price of the book should be recovered from the person concerned. Two spare sets of Departmental codes should be kept in the office library to be loaned in rotation to candidates appearing for the SOs' Grade Examination.

The PDA has full powers to purchase books and publications (official and non-official) required for the Head office and Branch Offices from Budget allotment available under the Head 'Books and Periodicals'.

But the discretion in the matter of purchase of books and publications should be exercised keeping in view whether they are useful and have relevance to the work done in the Indian Audit and Accounts Department.

(CAG's letter No. 3822-NGE.I/21-78 dt.:29-12-79).

4.36 Office library (Para 2.15 of MSO (ADMN.))

The following are the general instructions for the care of the office library:

The library should be small but efficient, up-to-date and serviceable for the purpose for which the office exists. No book should be issued from the library without a formal requisition from a person not below the rank of AAuO in charge of a section that will be held personally responsible for its return in good condition. All issues should be made against proper acknowledgement in an issue register and on return the date of return should be noted. Books supplied to staff should be returned promptly; retention for a period exceeding two months requires the written sanction of the BO in charge of the section. A review of supply of books to individuals should be made in the first week of each month and the individual should be reminded to return the book. A verification of the books in stock in the library should be carried out annually by the AAuO. The BO should ensure that the books are properly arranged and maintained. The AAuO in charge of General Section in Headquarters/units is responsible to maintain an up to date catalogue of all such publications and arrange to post all correction slips therein. The list of books in the sectional library and BO's library should be maintained in an Accession Register in Form 35 of GFR.

Note:

1. Books purchased by Headquarters Section at Allahabad will be entered in a register and each book will be assigned a number and this No. will be the Accession Number.
2. The books on their receipt in HQ/units will be classified as Railway Codes, Civil Codes and Miscellaneous and separate pages should be allotted in the library register for each class and the class number is to be assigned to Railway Codes as R1, R2 etc. for Civil codes as C1, C2 etc. and for Miscellaneous as M1, M2 etc.
3. The books on receipt in a section will be entered in Sectional Register and the serial number in the Sectional Register is to be indicated as Book No. in the Accession Register in Column 11.
4. When the books are supplied by the Headquarters or Railway Administration, the units shall indicate against col.13 that "supplied by HQ or Railway" and General/HQ shall also indicate similarly when books are received by Headquarters from Railway Administration as "supplied by Railway Administration".
5. On receipt of new editions of codes & manuals, the obsolete old editions should be withdrawn from the library and the date of withdrawal indicated in the Accession Register.

BOs are responsible for seeing that all correction slips are pasted in their personal/library copies. An Auditor in each section should be made responsible for the upkeep (including pasting of correction slips) of the Sectional Library. The books in stock on 31st March of every year in the libraries of General and Routine Sections in Headquarters should be verified by an AAuO/ nominated by the DD. As regards other sections in Headquarters and Branch Offices, the same will be done by the

concerned AAuO and certificate of verification sent to General Section/HQ by 15th April each year. The results of verification of library books should be consolidated and put up to the Director/Admn. for perusal and orders. In case of missing codes, manuals etc. immediate action should be taken to fix the responsibility for the loss and recovery/write off action taken under the orders of the PDA. Separate stock registers for the Codes and Manuals marked 'Secret' like Secret Memorandum of Instructions and "For use of IA & AD only" like CAG's MSO (Administrative), Manual of Standard Orders (Audit) etc. should be maintained. The availability and safe custody of these books should be verified in stock and possession of Officers, section should be verified by the BO half-yearly in April and October and a certificate furnished by Branch Offices to Administration section and in Headquarters Office the verification will be done by a nominated Officer and certificate of verification kept on record. Headquarters Sections at Allahabad should maintain master copies of Code Books, Manuals etc. The following sections are responsible to watch the prompt receipt of circulars, correction slips to the codes & manuals as indicated against each and ensure the same are circulated to all the units. The continuity in receipt of Correction Slips to Codes & Manuals should be watched by all the units and the same called for through the sections at Headquarters. When units come across cases of correction slips received for Railway codes and manuals should also verify the receipt of the same in their units and in case of non-receipt the matter should be brought to the notice of the concerned section in Headquarters Office for arranging to get the correction slips and circulate the same to all the units. In order to update the Office Manual by the Co-ordination Section, the above nominated sections in Headquarters should review the existing provisions with reference to further instructions issued through circulars on the subject, changes in accounting procedure and suggest issue of correction slips wherever necessitated duly noting this item in the Calendar of Returns under 'Occasional items'. The BOs and Supervisory officials should personally ensure that the codes and manuals are correctly updated.

Name of the Section	Code Books & Manuals assigned
Administration & General Section	CAG's MSO (Admn.) Fundamental Rules & Supplementary Rules General Provident Fund Rules Medical Attendance Rules General Financial Rules Delegation of Financial Powers Central Civil Service (Conduct) Rules Central Civil Service (Leave) Rules Central Civil Service (Control, Classification and Appeal) Rules Central Govt. Employees Group Insurance Rules Central Civil Service (Pension) Rules Railway Pass Rules
Co-ordination	Secret Memorandum of Instructions RAM MSO (Audit) Office Manual

Books & Budget	Indian Railway Code for Accounts Dept. Pt.I Indian Railway Financial Code Vol.I & II CAG's list of Major and Minor heads of Accounts Railway Finance & Administration Code
Inspection Hqrs.	Indian Railway Establishment Code Vol.I & II Indian Railway Establishment Manual I & II Schedule of Powers (Establishment matters and Accounts Department) FA&CAO's Manual (Establishment & PF Section) Pension Manual Workmen Compensation Act Minimum Wages Act Hours of Employment Regulations Payment of Wages Act Indian Railway Medical Manual Railway Employees Group Insurance Scheme
Division & Const.	Indian Railway Code for Engineering Department Schedule of Rates Schedule of Powers(Works, Misc. and Public relations matters) Indian Railway Way & Works Manual Handbook of Specifications
Inspection Traffic	FA&CAO's Manual (Inspection Section) Railway Traffic (Commercial) Code Railway Accounts Code Part II-Traffic Accounts Rate Tables, Tariffs, Supplements and other publications issued by IRCA and Railway Administration IRCA Conference Rules Schedule of Powers (Traffic matters) Coaching & Goods Manuals Traffic Costing Manual
Work shop & Stores	Indian Railway Code for Mechanical Dept. Railway Board's Rolling Stock Programme FA&CAO's Manual (Workshop Accounts) Factories Act Costing Manual Indian Railway Code for Stores Department Schedule of Powers (Stores Matters) FA&CAO's Manual (Stock Verification Section)

4.37 Gazettes and railway magazines

Routine section will keep the gazettes filed carefully, section-wise in serial order, after they are seen by the BO. Other sections to whom the Railway Gazettes are supplied should file them carefully, section-wise in serial order, after taking necessary action on matters with which each section is concerned.

4.38 Supply of ball point pens to gazetted and non-gazetted officers

The Gazetted and Non-gazetted officers of this office are to be supplied with Ball point pens and refills as per the scale prescribed below:

Grade	Scale of Entitlement
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Gazetted Officers	One Red Ball-point pen (superior quality) and 4 refills per year.
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	One blue or blue black or black ball-point pen (superior quality) and 4 refills per year.
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Non- One blue or blue black or black ball point pen and 6 refills
Gazetted per year
Officers

(CAG's letter Nos.3380-NGE-I/65-78 dt.24-9-80 and 3432-N3/NI/65-78 dt.2-12-82)

4.39 Liveries

The scale of supply of liveries to the MTS of this office will be the same as for Central Government employees. As per the current orders, 2 sets of trousers and shirts are being supplied to all the MTS of this office in alternate years for male MTS. For female MTS, 2 sets of uniform as prescribed are supplied annually. The indents for liveries will be placed on the National Textile Corporation in the prescribed form every year. These indents are to be placed sufficiently in advance by the AAuO so that the liveries may be received in time and supplied to the MTS.

The Staff Car Driver is entitled to 3 sets of prescribed Uniforms in alternate years.

A consolidated register of liveries should be maintained in General. As soon as the liveries are received they will be checked and recorded in livery stock register. As and when issues are made to the MTS, the signatures of the concerned employees will be obtained in the Issue Register and total issues of each category will then be recorded in the liveries stock register. The balance of stock should be struck as and when there is a receipt/issue. The register should be submitted to the BO half yearly on 5th April and 5th October.

The liveries should be used for the prescribed life in full before a fresh issue can be made (i.e. if the issue is annual, one full year must elapse before the subsequent issue).

4.40 Permanent advance imprest (Para 109 of RAM)

The PDA has sanctioned a permanent advance of Rs.5500/- for HQrs and 500 for units for meeting petty expenses. The Branch and Divisional AuOs have been sanctioned imprest of Rs.500/- each. The PDA has delegated the BOs with powers to incur expenditure of contingent nature up to Rs.100/- in each case. The Sr. AuO/Admn. Head Office, Allahabad has powers to incur expenditure upto Rs.5000/- in each case. Any expenditure exceeding the limits prescribed above, in each case is required to be sanctioned by the Director/DD. The expenditure shall be incurred after obtaining the sanction of the Competent Authority. All expenditure should be supported by vouchers and the vouchers marked "cancelled" after payment.

The officers holding permanent advance will maintain an imprest account in triplicate. The following instructions should scrupulously be followed in maintaining the Imprest Account Register:

- All items of expenditure from the imprest will be entered in the Imprest Account and initialed by the Sr.AuO/Admn or BO, as and when the expenditure is incurred.
- The Register of Imprest Account should manually be numbered in triplicate as 1.1.1, 2.2.2 etc., and a certificate of pages should be furnished on the first page of the register.
- All the receipt entries should be attested by the Sr.AuO/Admn or BO as the case may be. Two or three entries arising in a day should also be attested by the Sr.AuO/Admn or BO individually.
- Overwriting in the imprest account register should be avoided. Whenever they become unavoidable, they should be properly attested

by the Sr.AuO/Admn or BO as the case may be.

- The register is to be closed monthly and submitted to the BO on the first of each month. The BO should verify the balance of cash on hand with the amount shown in the register and record a certificate as under:

“Balance of Rs(in figures) (Rupees(in words)... physically verified and found to be correct”

The Divisional and BOs will forward to the General Section, Allahabad the original and duplicate copies of the Imprest Account, together with the vouchers for recoupment after two thirds of the Imprest amount is spent. The account will be checked by the General Section before acceptance by the DD. Thereafter, the amount due for recoupment will be arranged to be sent to the concerned BOs. The Imprest Account in the Head Office will be maintained by General Section. When recoupment is required, the original and duplicate pages of the Imprest Account are to be forwarded to the Pr.FA. While sending the imprest account for recoupment, the following certificates is to be furnished in the Imprest Account.

1. Certified that the expenditure charged in this bill could not with due regard to the interest of public service be avoided.
- 2 .Certified that to the best of my knowledge and belief and payments entered in this bill have been duly made to the parties entitled to receive them. I have as far as possible obtained vouchers for all items of expenditure and ensured that they have been destroyed defaced or mutilated so that they cannot be used again.
3. Certified that all the Articles detailed in the vouchers have been accounted for in the Stock Register.
4. Certified that the purchases billed for have been received in good order, their quantities are correct, their quality good and the rates paid are not in excess of the accepted and marked rates and that suitable notes of payment have been recorded against indents/invoices concerned to prevent double payment”.

All imprest holders will send a certificate as under on the 25th March each year showing the actual cash balance on that date.

Certificate of Imprest
Balance as on 31st March

I hereby certify that I hold a cash imprest of Rs.....
(Rupees.....)
.....)
and the balance of cash on actual count on
.....is Rs.....(Rupees
.....)

No expenditure should be incurred from imprest by them till 31st March. Based on these certificates and balance of cash in the Headquarters Imprest Account on 31st March, the PDA will furnish a certificate to the Pr.FA on 31st March, regarding the actual cash balance which will be recorded in the Imprest Register also.

4.41 Cash book: (Paras 20 and 95 of RAM)

Generally, payments relating to this office will be disbursed by the Pr.FA either in cash or by cheque. Petty contingent charges will, however, be met out of the permanent advance. Apart from this, occasions may arise when certain contingent charges, such as purchase of books for the library from the market, may have to be disbursed directly by this office. For this purpose, Pay Orders for the required amount will be drawn payable to the AuO (Administration) and forwarded to the Pr.FA for arranging payment.

It should be ensured that in such cases the amounts are not drawn much ahead of the date on which the expenditure is expected to be incurred. When cash is received the amount will be immediately noted on the receipt side of a Cash Book to be maintained in the Head Office. When the amount is disbursed, the same will be noted as an item of expenditure. As soon as the purpose for which cash is drawn is fulfilled, the unspent balance should be remitted to the Chief Cashier, forthwith. The cash book will be closed daily and submitted to the AuO/Admn as long as cash is retained in the office.

4.42 Notice Board

A Notice Board will be kept in each office in which copies of all circulars, orders and other communications of personal interest to the members of the office will be displayed under the orders of the AAuO/Admn and in other offices under the orders of the BOs.

4.43 Sectional register (para 110 of RAM)

Each section should maintain a register to serve as a permanent record of orders affecting the duties of that section. The details to be recorded in this register are:

- Sanctioned and actual strength category-wise viz. BO, AAO, Sr.Ar/Ar., Clerk, MTS etc.
- Nominal roll separately for each category containing name, qualifications, address, telephone number, Blood Group, Date of Joining, Date of relief, specimen signature, initial and Remarks.
- Whenever an Officer/staff reports for duty in a section, the date of joining should be indicated and reference to the unit from which he was transferred and Gazetted Office Order/Office Order No. and date indicated in Remarks column. Similarly when a member is transferred from a unit, the date of his relief, the unit which he has been transferred and reference to the Office Order should invariably indicated in the relevant column. Changes in the house address, telephone number of the members should be recorded by them as and when changes occur.
- The duty list of the section as a whole and those of each individual should also be indicated in the register.
- Copies of redistribution of duties made by the BO through Local Office Orders should be pasted in the register.
- A list of files maintained in each section should be entered in the register which should be kept currently posted as and when new files are opened.
- A list of books in the Sectional Library should also be entered in the above register.

The register should be submitted to the BO monthly on 5th indicating the changes in the incumbents, address, duty list etc. giving reference to the page numbers in the register. If there are no changes, the register should be submitted with the remarks "No change".

4.44 Calendar of returns (para 97 of RAM).

Each section should maintain a Calendar of Returns in the form given in Appendix I for each financial year showing the due and actual dates of dispatch of returns or submission of reports and registers to the BO, DD, PDA, CAG etc. in the format enclosed. The returns/reports etc. should be classified bi-weekly, weekly, fortnightly, monthly, quarterly, half-yearly, yearly and occasional and grouped section-wise viz. Administration, Books, Co-ordination, BO etc. References to the authority/order etc. under which the return is prescribed should also be noted against each. The AAuO of each

section is responsible for seeing that there is no delay in the submission of the returns. In cases where the information/details to be furnished are 'Nil' and no 'Nil' return is required to be sent, a 'Note' indicating the position should be submitted to the BO and the date of submission of the Note indicated in the Calendar of Returns under the column "actual date of despatch". Reference to the file in which the subject is dealt with and also the pages in which the original letter prescribing the return may be suitably indicated in the Calendar of Returns against the return. The page in which the return sent has been filed may also be indicated alongside the actual date of despatch. The calendar of returns should be submitted to the BOs on the 1st working day of the week. BOs should test check the dates at the time of every submission of the Calendar of Returns in such a manner that each item in the Calendar of Returns comes under such test check once in a year. The BOs should also indicate the items test checked by them during the time of the submission of the register. On the opening of a new Register, the AAuO should ensure that all the items that are required to be carried forward have been AAuO done and record a certificate to that effect under his signature in the leaf before the index page.

4.45 Register of pending cases

This will contain a brief record of all important pending cases not finally disposed of, but kept pending in the sections under the orders of the BOs. A double page will be opened for each subject. On the left side page will be furnished, the serial number, reference to the file and the Inward or Outward letter leading to the case subject and a brief narrative report giving the particulars of the case. On the immediate right hand page and in the subsequent pages latest position will be indicated each month. When a case has been finally disposed of, this fact should be indicated at the top of the left hand side page and attested by the AAuO. The Register with the record of submission should be submitted to the BO each month before the 5th.

4.46 Charge report of subordinate staff (para 117 of RAM)

Whenever a Sr.Ar/Ar or a clerk goes on leave or is transferred, a complete list of all papers including books of reference, stationery or furniture under his charge, state of work upto the time of his relief with particular reference to all important items requiring immediate or special attention, as also the arrears, if any, together with the reasons should be explicitly mentioned in the Charge Report Register which should be put up to the immediate superior by the person taking over charge. Unless this is done both the relieving and the relieved persons should be held responsible for any arrears or irregularities subsequently discovered.

4.47 Register of important orders received and objections taken up

Each Sr.Ar/Ar should maintain the above register in two parts viz. Part A wherein he should record a gist of all important orders pertaining to his section in the day to day audit work both in Central Audit and Local Audit. In Part B he should indicate the details of objections for which he had contributed points/paras. Part A should be periodically updated and the register submitted to the BO monthly 5th indicating reference to page no. in the register regarding updation made/his contribution to objections.

4.48 Test audit notes, inspection reports and special letter register. (para 470 of RAM)

Each section issuing Test Audit Notes, Inspection Reports and Special letters should maintain separate registers to deal with Test Audit Notes Part I, Test Audit Notes Part II, Inspection Reports Part I & Part II and Special letters. These registers should be submitted to the BO on the 5th of every month.

4.49 Register of outward references.

Each section should maintain a 'Register of Outward Reference' to record references issued in the course of audit which are not in the nature of formal objections and other miscellaneous references issued to other office/sections, when such references call for replies from the addressees. The register should be closed every month and put up to the BO once in every quarter. The Ars/Sr. Ars are responsible for issue of reminders on all outstanding letters shown in the closing balance indicated above. Printed Cards may be used for the first two reminders which can issue over the AAuO/ signature. If no reply is received for these two reminders, A DO reminder at the level of the concerned BO should be issued. If DO reminders at the level of the BO too fail to elicit a reply, reminders at the level of DD/ PDA should be put up.

4.50 Reminder register

A reminder register should be maintained in every section of the Headquarters office and in the Divisional and Branch offices. This register should contain particulars of reminders from all offices and should be submitted to the BO every Monday and Thursday (if those are holidays on the following working day) AAuO should arrange for the early disposal of the outstanding cases.

4.51 Monthly arrear report (para 101 of RAM)

All the sections should submit to the Dy. Director/ PDA a report on the state of affairs of each section through Co-ordination section in the prescribed format by 5th of each month.

4.52 Quarterly progress report

A Progress Report on the state of affairs of this office is prepared and sent to the DAI as on 31st March, 30th June, 30th Sept and 31st December by the 15th of the succeeding month by Co-ordination Section consolidating the information furnished by the sections of head office and other branch offices in their monthly arrear report. The sections of head office and other branch offices should furnish the material for the report.

4.53 Visit of the DD/PDA to the divisional and branch audit offices

During the visit of DD/PDA to the Divisional and Branch Audit Offices, the following registers and documents should be submitted in addition to the questionnaire in the prescribed proforma:

- Progress Report (all sections).
- Progress Report of Inspections
- Register of Possible Draft Paragraphs.
- Pending cases Register.
- Register of outstanding Inspection Reports, Audit Notes and Special letters.

- Results of post review and original Audit by the Gazetted Officers.
- Outstanding references from the CAG showing the latest position.
- Important cases of special interest and all important Part I Inspection Reports issued since his last visit.
- Register of Audit of Contracts.
- Register of Review of Works.
- Register of Railway Board's sanctions.
- Sectional Register.
- Register of Audit activities.

A copy of the Questionnaire submitted to the DD/PDA highlighting matters in which assistance is required from Headquarters should be sent to AuO/Co-

ordination Section, who will review the same and send extracts to the concerned section unit. For example, the need for filling up of vacancies in any cadre is brought to the notice of DD/PDA, the same will be sent to Administration section. Regarding non-receipt of clarification sought from a section in Headquarters on works matters, the same will be sent to Expenditure section. Stenographer attached to the DD/ PDA should send the copies of Tour Notes to the unit visited by DD/PDA and Co-ordination section. The Co-ordination section is also responsible to watch the action taken by the unit and if DD/PDA had indicated about action to be taken by any other section on a subject, an extract of the Tour Notes should be sent to the section/unit concerned and its compliance watched and put up to the DD/PDA.

4.54 Visit of the DAI (Railways)

On receipt of the tour programme of the DAI(Railways) intimating his visit to this office, action should be taken as under:

Routine Section will arrange with the Railway Administration for the reservation of accommodation in trains, retiring rooms, haulage of saloons, etc. for the DAI (Railways) and his staff in accordance with the tour programme.

The GM and the FA&CAO of the Railway will be advised demi-officially about the DAI's visit and requested to state if they have any subjects for discussion with him. If they have, any, the DAI (Railways) will be advised of the same and concerned office case files kept ready for submission to the DAI (Railways).

The Co-ordination section should send a circular to all sections, as soon as the DAI (Railways) tour programme is received, enquiring if there are any cases for discussion. Each section in the office will examine whether there are any cases, which require to be discussed by the PDA with the DAI (Railways). A brief self contained note on each subject will be prepared and submitted with the relevant papers to the Co-ordination section, with the connected papers. The Sr. AuO/Co-ordination will collect all such cases and submit them to the PDA sufficiently in advance of the DAI (Railways) visit.

The following registers and documents will be submitted to the DAI (Railways), and these will be sent by the sections concerned to the Sr. AuO/Co-ordination section well in advance of the DAI (Railways) visit after careful scrutiny by the AuO of the sections concerned to see whether they are complete and upto-date in regard to the entries made therein;

- Register of para for Audit activities
- Register of review of changes of duties of staff (Admn. Section).
- Register of results of Original Audit by BOs.
- Register of results of post-review by BOs (all sections).
- Register of results of Post-Review by AAuO (all sections).
- Register of progress of Inspections (Traffic Audit and Inspection sections).
- Higher Audit Register.
- Internal Audit Register.
- A note on items of Tools and Plant, if any, to be written off by the DAI.
- Results of annual review of the Accounts Office.
- Register of Draft Paras and Potential Draft Paras.
- Leave Accounts of the staff of this office should also be submitted for perusal by the DAI (Railways).

If the Service Associations wish to meet the DAI (Railways) during his visit,

a brief note on the subjects they propose to discuss with him, will be obtained by the Admn. Section and submitted to the PDA in advance, with any remarks that may be called for thereon.

Expeditious action will be taken on the orders that may be passed by the DAI (Railways) on the papers and documents submitted to him. Instructions given or information required by the DAI (Railways) on various matters should be distributed to the sections concerned by the Co-ordination section and the details furnished to the DAI (Railways) immediately, before he leaves the station.

A record of papers and registers submitted to the DAI (Railways) during each visit, cases discussed orders passed by him etc. should be kept in the Co-ordination section for guidance and ready reference in future. If any further action is due to be taken in the office on the orders passed by the DAI, the Co-ordination section should keep a register opened for this purpose and watch that this is done by the sections concerned and action taken to that effect by the PDA monthly, by submitting the register to him with the latest developments noted therein.

4.55 Maintenance of registers

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

4.56 Weeding and destruction of records

A review of records for the purpose of destruction should be conducted by all section quarterly in March, June, September and December. The instructions contained in Para 96 and Appendix I of RAM may be seen :- The following subsidiary instructions should be followed :-

i) While closing any file, register of any other record, the year in which it is to be destroyed in accordance with Appendix 2 of RAM should be recorded on each of the record. Such record should be listed up in the sectional register category wise and kept separately from current record.

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

iii) The register maintained by Administration section will be submitted to the DD after completion of listing for approval of the records to be destroyed.

The period of preservation of various records maintained in Railway Audit Offices are indicated in Appendix I of RAM, certain records, period of preservation for which has been fixed by PDA have been given in Appendix V.

4.57 Audit enforcement of vouchers

According to Para 126 of RAM every voucher, register or document audited in Central Audit or Local Inspections should bear an audit enforcement as indicated in the margin with dated initials of the person (Ar./Sr.Ar./SO/AAuO/SrAuO) who audited them.

Audited	_____
Initial	_____
Date	_____

Annexure to Para 4.24 – Maintenance of Files

<u>Station/Unit</u>	<u>Codes to be used</u>
Allahabad Division	Ald/Divn.
Jhansi Workshop Audit	JHS/W
Jhansi Division	JHS/Divn.
Agra Division	AGC/Divn
Agra Traffic Audit	AGC/TA
<u>Sections</u>	
Administration	Admn
Coordination	Co-ord
Report	R
Stores	S
Compensation Claim	CL
Books and Budget	B&B
Inspection Hdqrs	Insp Hdqrs
Efficiency cum Performance Audit	ECPA
Review & Investigation	R&I
Information Technology	IT
Costing Section	Cost
CORE/ALD	RE/ALD
Allahabad Construction	Con/ALD
Agra Construction	Con/AGC
Jhansi Construction	Con/JHS
CPD/Lucknow	CPD/LKO
CPD/Ambala	CPD/UMB

CHAPTER 5

OFFICE ADMINISTRATION

5.1 Duties and responsibilities

This section deals with the personnel and administrative matters relating to the office which are indicated below :-

(a) **Administration**

Recruitment, appointment, transfers, promotions, deputations, grant of leave and grant of advances etc. of staff upto Sr.AuOs grade. SOs Grade Examination and other Departmental Examinations, Maintenance of Service Register and Leave Accounts & Preparation of Pension Papers.

(b) **Bills**

Settlement of personal claims of the members of staff including officers.

Passing of miscellaneous bills.

Maintenance of Recovery Register.

(c) **Budget and control over Expenditure**

Preparation of temporary staff proposals, budget proposals.

Register of expenditure and their reconciliation.

Submission of Control Statement and other returns to CAG

Appropriation Accounts relating to the accounts of this office.

5.2 Preparation of staff proposals

5.2.1

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 work done by various sections and branch offices are to be forwarded to the CAG by 25th July every year. These sections 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.

5.2.2

The following general instructions should be strictly adhered to in formulating proposals:

(i) The prescribed standard time for each item of work has to be adopted.

(ii) Items for which no standards are fixed by the CAG should be exhibited in a separate statement adopting adhoc standards.

(iii) The standard man hour per Ar should be taken as 1900 man hours/272 days per annum.

(iv) The man hour statistics compiled by AAuO of the section concerned should be got checked independently by another AAuO nominated for the purpose by BO. The man hour statistics of the whole office should be test checked by the SO/AAuO (Internal Audit/Efficiency Cum Performance Audit Section) and reviewed by AuO (ECPA).

5.2.3

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 PDA 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 CAG. 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 PDA, should be included in the staff proposals of CAG's office.

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

5.3 Sanctions

5.3.1 All sanctions relating to gazetted posts are accorded by CAG. The PDA is empowered to accord sanction for creation of regular temporary post of Group 'C' which have been approved by CAG for inclusion in the Budget for that year subject to other conditions as laid down in Headquarter Officer Circular letter No. 1267/BRS/60-69 dated 12-5-1970 being satisfied.

5.3.2 The annual review for conversion of temporary posts into permanent ones is to be conducted in 1st week of July each year.

(Authority : CAG's No. 1224-N III/64-82/IV dated 28-4-1983)

5.3.3 The PDA is empowered to sanction continuance of temporary posts upto the cadre of Group "C" and the creation of such posts on a temporary basis for seasonal work and for temporary work of emergent nature subject to following conditions :-

- 1) All circumstances justifying the original sanction by the CAG 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 post will be sent to CAG.

5.4 Register of sanctions

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. The entries in the register should be attested by AuO (Admn).

5.5 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 PDA under his powers as on 1st day of the preceding month as also a statement showing the cause of vacancy should be sent to CAG so as to reach him by 10th of every month.

5.6 Preparation and payment of Bills of Gazetted Officers

5.6.1 Payment of Group 'A' Officers

The payment and allowances including T.A., Medical reimbursement, Honorarium, etc. of Group 'A' Officers of this office are drawn by this office and bills sent to Pay and Accounts Officer, office of Accountant General (A&E), U.P., Allahabad in respect of Group 'A' officers. 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 officers of the new office and also send service registers duly completed.

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

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

(Authority : CAG's No. 363-TA I/197-82 dated 23-3-1982)

(b) Payment of Group 'B' officers.

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

5.7 Salary bills of non-gazetted officers

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

5.8 Signing of Pay Bills (Para 94 of RAM)

Pay Bills after check by SO/AAuO (Admn) should be submitted to Sr. AuO (Admn) with enclosures and pay bill register (office copy), for approval and signature. The specimen signatures of the officers authorised 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 AuO (Admn) should be sent to FA&CAO for canceling the authority given to the outgoing officer.

5.9 Increments (Para 10.7 MSO (Admn) Vol.-I and 103 of RAM)

- 5.9.1** All increments accrue as a matter of course in terms of FR 26, unless withheld as a disciplinary measure.
- 5.9.2** The increment register will be maintained in SY-299 and after review, it will be submitted to AuO (Admn)/DD every month before drawal of normal increments.
- 5.9.3** Clerks/Typists promoted from Group 'D' as also those appointed on compassionate grounds, will not be granted increments, unless they pass the prescribed type test.
- 5.10** **Income Tax/Professional 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. Professional Tax should be recovered wherever due.
(M.O.H.A. Office Memorandum No. 24/1/64/AB dated 26-3-1965)
- 5.11** **Recovery Register**
Separate Recovery Register should be maintained for each category of recovery. Following are the recoveries for which the register are maintained :-
(i) Advance for conveyances (i.e. Bicycle/Motor Car/Scooter etc.)
(ii) Festival Advance
(iii) Fan Advance
(iv) House Building Advance
(v) Loans due to Co-operative Credit Society
(vi) T.A. Advance
(vii) Personal Computer Advance
Entries in respect of (i) to (viii) ibid are made from office orders/sanctions whereas entries in respect of Co-operative Credit Societies are made from the intimation for grant of advance received from various credit societies.
- 5.12** **Leave**
- 5.12.1** Leave is to be applied in prescribed form and will be considered only if it is recommended by the concerned AAuO and BO.
- 5.12.2** BOs are delegated the power to sanction regular leave to AAuO and other categories of staff working under them up to 15 days when no substitute is necessary. Leave application in excess of 15 days are to be sent to Administration Section for sanction.
- 5.13** **Maintenance and verification of Leave Accounts and Service Records** (SR 197 to 203)
- 5.13.1** The maintenance of Service Books and Leave Account of Group 'A' & Group 'B' officer and non-gazetted staff of this office is the responsibility of Administration section. All office orders concerning official events of an employee should be entered his service book, as and when they are issued by AuO (Admn). However, entries regarding leave/increment may be attested by AAuO (Admn). These powers will not be exercised by them in respect of entries in their own service books and leave accounts. The first page of service book is to be attested by DD (Admn). Annual verification of service is to be attested by AuO (Admn). 10 % of the other entries should be test checked by AuO (Admn) and in token thereof he is to initial the entry.
- 5.13.2** The AuO (Admn) is delegated the powers to attest the entries in the

Service Register and the Leave Accounts of all gazetted officers. AAuO/SO (Admn) is authorized to attest entries in the service books of non-gazetted officers except the first page of the service book.

- 5.13.3** The service book of each pensionable employee must be verified from the pay bills every year and a certificate regarding such verification recorded in the service book soon after the close of the financial year. The service books should be verified and attested by the staff concerned once a year and annual certificate to the effect recorded and put up to PDA by 30th September every year by Administration.
(Authority : CAG's No. 2873/NI/68-81 dated 20-9-82)

5.14 Travelling Allowance – check of claims

- 5.14.1** As audit staff is 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. AuO (Admn) for non-gazetted officers/DD (Admn) for Gazetted Officers for counter signature. The claims after verification of commencement, completion of journey, No. of days, rate of T.A., advance of T.A., Gross/Net claims have to be entered in the register to be put up to AuO (Admn) along with claim 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.

- 5.14.2** Advance of T.A. on tour is normally admissible up to 75% of the anticipated claim, which has to be adjusted in TA bills to be submitted immediately on completion of the tour. Advance of T.A. should be noted in T.A. register and attested by AuO (Admn) and necessary entry that the T.A. advance has been adjusted should be made in the Register. A temporary employee should furnish surety bond from a permanent employee, along with his application for advance.

5.15 Medical Attendance Bill & check of claims

- 5.15.1** 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.

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

5.16 Check of claims for Children Educational Allowance, Reimbursement of Tuition Fees and Hostel Subsidy

The claims of Children Educational Allowance, Reimbursement of Tuition Fees 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 institute by the State Educational Authorities, the age of the children and the fact of non-receipt of any scholarship from the Government. The verification has to be done periodically. It is, however, not necessary that the claims for the allowances should be held over pending verification of the correctness of the certificates given by the staff in support of the claims. The claims for Children Educational Allowance, Reimbursement of Tuition 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. However, if the verification of the correctness of the certificates given by the staff is not completed within six months, the Drawing Officer will have the discretion to stop payment of the claims if he feels such a step is necessary. The responsibility for the correctness of the facts given in the certificates entirely devolves on the employee claiming the Children Educational Allowance/ Reimbursement of Tuition Fees/Hostel Subsidy. Therefore, in the course of verification of the certificates given by the employee, if the facts are found to be incorrect, serious view will be taken of the incorrectness of the certificates and suitable disciplinary action will be taken against the employee at fault.

5.17 House Rent Allowance, Transportation Allowance – Verification of claims

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

(b) Transportation Allowance at the prescribed rates may be paid to all employees. However, they should furnish the declaration in the prescribed format.

5.18 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.

5.19 Arrear Bill

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

5.20 Last Pay Certificate

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

5.21 Advances

5.21.1 Festival Advance is granted to non-gazetted staff, whose basic pay does not exceed prescribed limit for any one of the festivals approved by PDA during a calendar year, recoverable in ten monthly installments.

5.21.2 Cycle advance is granted to non-gazetted employees as per prescribed pay limit to be recovered in 25 installments. Second advance is not to be granted for purchase of cycle, until completion of three years since drawal of previous advance.

5.22 Audit Bulletin

The material for incorporation in Audit Bulletin collected from section/divisions is to be furnished to CAG on the 10th of month following each quarter. The requirement of No. of copies should be intimated by 15th of April each year.

5.23 Control over expenditure

The PDA is responsible for the control over expenditure against the budget grant allotted by the CAG, 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:-

(i) **Register of Expenditure (General Financial Rules – 66)**

All pay, Travelling allowance and other bills relating to claims of staff for each month classified under detail heads of Accounts under 2016 Audit-PDA, North Central Railway should be posted in this register under appropriate heads as per the allocated abstracts accompanying pay bills/T.A. Bills/pay orders. The bills should be serially numbered and dated. Brief particulars such as file No. and office to which bill was forwarded may be recorded so as to facilitate reconciliation. All bills forwarded to offices other than FA&CAO (ENG) Headquarters to arrange payment should be stamped ‘Transfer Divisional Headquarters’ for watching of debits for the amount being correctly passed on to Accounts Office by Divisional /BO. The Administration section at Headquarters deals with passing of all the bills of the office. An expenditure register is also kept by FA&CAO (ENG) at Headquarters, to book the charges pertaining to the major Head 2016 Audit, PDA, North Central Railway under various detailed heads. All bills passed by FA&CAO at Headquarters and debits received from various divisions/Railways other department like civil Accountant General etc. are booked in this Register. As soon as the accounts are closed for each month the register is to be reconciled by FA&CAO’s office with general books of Railways Establishment and a certificate of expenditure is sent by the FA&CAO to the PDA, Eastern Railway, who is Audit Officer for this office. A copy of this certificate of expenditure received in this office is to be reconciled with the figures of booking in expenditure register as with details of booking in the register maintained in Accounts Office. A statement of reconciliation should be prepared in the usual form showing figures under each detailed head of accounts so that all omissions and wrong postings are located. A statement of unadjusted items should be forwarded to the FA&CAO with a covering letter requesting him to contact the various officers concerned and expedite the adjustments. Extracts of items not booked by other authorities should be sent to those authorities to take immediate action. This would enable this office, as well as FA&CAO’s office to get all outstanding items adjusted as soon as possible.

(ii) **Register of contingent expenditure**

This register is intended to watch the adjustments of debits pertaining to contingent expenditure such as Telephone charges, Electricity charges, Stationery indents, Purchase of books/periodicals, Liveries, charges for purchase and repair office furniture and equipments and repair and maintenance of Computer peripherals and other miscellaneous contingent expenditure. The expenditure relating to these should be posted in the register, along with bills to be put up to AuO (Admn) for signature. A note should be made in the register as and when indents for stationery are placed. Total expenditure on

contingencies, in a month, should be posted in the expenditure register, under detailed head, 2016-Audit, PDA, North Central Railway, A (4)-Miscellaneous Offices Expenses. The particulars of expenditure booked in the Register of expenditure should be reconciled monthly with particulars of expenditure booked in accounts of a month by FA&CAO/NCR.

(iii) **Register of liabilities**

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

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

Register of Liabilities of the Office of the PDA, North Central Railway

SrNo	Particulars of indent for supplies	Approximate cost	When received	Reference to vouchers debit bills			When accepted	Remarks
				No	Date	Amount		
1	2	3	4	5	6	7	8	9

5.24 Control Statements (Para 11.12 to 11.15 MSO (Admn) Vol.-I)

5.24.1 For the purpose of exercising proper control over expenditure, under ‘Major Head 2016-Audit’, a monthly review of expenditure as specified in para 11.12 to 11.15 of MSO (Admn) Vol.-I should be prepared commencing from the month of September and sent to the CAG. The monthly review of expenditure in respect of Group ‘A’ officers and Group ‘B’/non-gazetted Establishment should be prepared separately. The monthly review of expenditure is to reach the office of the Comptroller and Audit General of India by middle of month succeeding to which they belong and the same are to be fed in format available on CAG’s website.

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

5.24.3 The purpose is to review the expenditure up to date and adopt special measures to limit the expenditure on items which tend to exceed the estimates, or approach the CAG for a supplementary provision.

5.25 Appropriation Accounts (Para 80 of RAM)

5.25.1 After the closure of the accounts for the year, the Appropriation Accounts of the expenditure pertaining to this office booked to Civil Head ‘2016-Audit’ will be prepared. A provision is also made under the Railway Demand No. 2.

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

5.25.3 The audit certificate in the prescribed form will be signed by PDA and will accompany the Appropriation Accounts. The necessary certificate

will be signed after obtaining necessary certificate of Audit from PDA, Eastern Railway. (HQrs letter No.2313-Rly/Coord/17-58.

5.25.4 The Appropriation Accounts in the Civil Form along with audit certificate should be forwarded to PDA, Central Revenues, New Delhi, and a copy of the same endorsed to FA&CAO, North Eastern Railway, Allahabad.

5.25.5 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, North Central Railway, Allahabad and a copy to Books and Budget section of this office.

5.26 Budget and Revised Estimates

5.26.1 The instructions contained in Para 74 to 79 of RAM and chapter XI of MSO (Admn) Vol.-I may be seen.

5.26.2 The Budget Estimates and Revised Estimates in respect of Group 'A', 'B', 'C' and 'D' posts and office expenses shall be prepared in the following forms :-

- | | | |
|-----|--------------------------------------|------------------|
| (1) | Group 'B'/Non-gazetted Establishment | Forms 'A' to 'D' |
| (2) | Group 'A' Officers | Forms 'F' to 'H' |

5.26.3 While formulating the monetary estimates, the following instructions may be kept in view besides those issued from time to time :-

(i) The provisions for men in position should be accurately estimated. A register in the form prescribed by the CAG is required to be maintained showing details of provision proposed for pay and allowances of establishment categorywise. Budget proposals for extra posts are also to be included in the register. In respect of additional temporary posts, proposed by office, relevant entries are to be made in fresh page. The Register shows names of each member of staff, actual pay as on 1st April, DA/CCA/HRA, date of increment and rate of increment. While sending the details in support of Budget proposals, the figures should be independently rechecked by ECPA Audit Staff.

(ii) Provision for those posts out of vacant ones, which can be filled in during remaining part of the year should only be proposed. No provision for additional posts under Head "Travel Expenses" should be made. Provision for Cash Awards to employees under Hindi Teaching Scheme/Merit awards may be made under sub Head "other charges".

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

(iv) The estimates of funds under Head 'Salaries' in the budget will be framed on the basis of trends over preceding 3 years taking into account other relevant factor 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 Advance' is to be made under salaries. The provision will be on a net basis, i.e., net of recoveries under the Head 'Salaries'.

(Authority: CAG's No. 1653-BRS/I-80 dated 11-6-80, 2903-BRS/315-86-I dated 4-8-1986, 3982-BRS/315-86-I dated 27-10-86 and 1036-ACI/171-86 dated 26-9-1986)

5.27 Revised and Budget Estimates of Pensionary charges and Appropriation Accounts of Pensionary charges.

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

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

The Revised and Budget Estimates for Pensionary Charges of this office are, therefore, to be sent to FA&CAO, North Central Railway, Allahabad. 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.

5.28 Estimates for Deposits and Loans. (Para 78 of RAM)

The PDA should submit the estimates for loans and advances, pertaining to Audit Staff of this Railway in prescribed form to CAG 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 receipt of the same from Unit/Branch Offices is entered in the Budget Register maintained for the purpose. A consolidated return in prescribed form is then forwarded to CAG. This is in respect of advances for conveyances (Cycle, Scooter, Car etc.), House Building advances, Festival advances. Necessary disbursement of the advances by issue of pay orders is arranged, on receipt of sanction from CAG.

5.29 Pension

5.29.1 The head of office is responsible for preparing the pension papers. He will initiate the pension case 2 years before the date of retirement of the Government Servant, deficiencies, imperfections and omissions in the service book should be removed and service book completed in good time not later than 8 months in advance of the date of retirement of Government servant. The actual work of preparation of pension papers should be taken up 8 months before date of retirement.

5.29.2 It shall be responsibility of the officer maintaining the service registers to make annual verification and also to complete and certify the service book in respect of previous service on 18 years of service or 5 years before the retirement and communicate to Government Servant the period of qualifying service so determined in consultation with PDA. Eastern Railway.

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

(1) Statement to be submitted to PDA by 5th of each month indicating progress of cases of all Government servants due to retirement within succeeding 8 months.

(2) Statement covering cases of those who become due for retirement in the preceding month to be submitted to PDA, by 3rd of month.

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

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

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

5.29.4 The pension papers are to be prepared and particulars obtained from

Government Servants 8 months before retirement. The papers with necessary documents are to be submitted to PDA, Eastern Railway for verification and certification.

5.29.5 In respect of Group 'A' officer the pension paper should be processed and sent to Pay and Accounts Office concerned for verification and arranging payment.

5.29.6 Family pension is also to be verified along with superannuation pension and DCRG by the PDA, Eastern Railway and communicated to the FA&CAO (Pension), North Central Railway.

5.29.7 The nomination for Family Pension and DCRG as executed by each employee is to be countersigned by DD (Admn) after scrutiny with necessary remarks in the service book and is to be filed in the file kept by AuO (Admn).

5.30 Compulsory Retirement

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

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

Quarter in which review is to be made Quarter to which the cases to be reviewed pertain

- | | |
|------------------------|--------------------------------------|
| 1. January to March | July to September of the same year |
| 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 |

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

(Authority : (1) MOHA DOPT (Administrative Reforms) OM No. 25013/14/77-Estt.(A) dated 5-1-78circulated under CAG's letter No. 1956-NGE.I/61-75 A dated 27-9-78. (2) CAG's letter No. 2639-N.3/76-80/II dated 20-7-87)

5.31 Voluntary Retirement (Rule 48 A-CCS Pension Rules)

5.31.1 A Government servant after completion of 20 years of qualifying service, can retire from service after giving notice of not less than 3 months, which shall require acceptance by competent authority. The notice of retirement can be withdrawn before the date of retirement with the specific approval of appointing authority. The pension and the DCRG of government servant shall be based on emoluments as defined under Rule 33 and 34 and the increase not exceeding five years in his qualifying service. The qualifying service shall be increased by the period not exceeding 5 years, subject to the condition that the total qualifying service rendered by Government servant does not in any case exceed 33 years and does not take him beyond the date of superannuation pension, after the date of voluntary retirement of the person concerned.

5.31.2 A statement of persons, who have voluntarily retired from service, is to be sent to CAG's office quarterly in the prescribed proforma.

(Authority : CAG's letter no. 845-NGE I/85-79-II dated 28-3-79)

- 5.32 Forwarding of applications for employment outside the IA&AD.**
- 5.32.1** Applications for posts under Central and State Government and statutory corporations should be sent to Administration section for transmission to prospective employer. No application should be sent directly. Application other than those in response to advertisement in Newspapers or circulars from CAG's office will not be forwarded.
- 5.32.2** Applications from purely temporary employees may be forwarded unless there are compelling grounds of public interest for with holding them. In case of permanent employees, only for opportunities in a year may be given to apply outside IA&AD.
- 5.32.3** A written undertaking accepting the conditions stipulated in Government of India, Ministry of H.A. O.M. No. 70/62/62-Estts(A) dated 22-1-1966 should be obtained from the employee before forwarding application from permanent employees for posts in Public Sector Undertakings, Autonomous bodies. Written undertaking to the effect that in the event of selection to the posts applied for, they will resign from Government service should be obtained from temporary employees.
- 5.32.4** Deputation to all Government servants to all posts in Central Public Enterprises should be on immediate absorption basis. However, deputation may be permitted for a maximum period of three years in the case of Chief Executives and regional/zonal chiefs of Central Public Enterprises who require continuous liaison and coordination with State Governments and where expertise acquired in the state government is needed for organisational efficiency.
(Authority : Ministry of Finance, Bureau of Public Enterprises OM No. 5 (25)/83-BPE (PESB) dated 6-3-85 circulated under CAG's letter No. 2127-GE.I/128-83 dated 29-3-85)
- 5.32.5** The applications to UPSC/Regional Public Service commissions may be forwarded without counting number of chances. The commission will be informed of the objection taken by appointing authority, if any, within 30 days of the last date of receipt of the applications.
- 5.33 Permission to continue studies for acquiring higher qualification.**
Permission to continue studies, outside office hours is granted to staff by the PDA in deserving cases subject to the conditions :-
(i) That it may be withdrawn at any time without assigning any reason.
(ii) It does not interfere with the efficient discharge of their official duties. Such permission does not in itself exempt the employee from transfer to another station during the course of the academic year.
- 5.34 Court cases filed before courts/Central Administrative Tribunals**
- 5.34.1** Court cases filed by individuals/staff associations etc. against Central Government/State Government etc. where CAG/Accountant General/PDA has been impleaded as one of the defendants/respondents have to be pursued actively and intelligently and legal counsels must be briefed by the Accountant General/PDA himself or by an officer not below the rank of Dy. Accountant General. A senior officer who is well acquainted with the case may be present before the Court/Tribunal to help the Government Advocate/Counsel at the time of hearing of the case. The name of the officer, who had briefed the Government Advocate/counsel, as also the name of the officer who was present in the court/tribunal at the time of hearing of the case is to be indicated in the remarks column, in the quarterly statements of (1) Court cases filed by serving/retired employees of Indian Audit and Accounts

Department, and (2) Court cases filed by those not belonging to department.

5.34.2 The quarterly statements referred to in sub para 5.34.1 above showing the position of court cases pending on 31st March/30th June/30th September/31st December have to be sent to HQrs office by the 7th of the month following the quarter.

(Authority : (1) CAG's No. 730-LC/57-86 dated 28-11-1986 (2) 405-LC/71-86 dated 18-7-1986 (3) 765-LC/119-87 dated 27-8-1987)

5.34.3 Under the provisions of the Central Administrative Tribunal Act, the PDA is empowered to appoint one or more person from the approved list of Government counsels to act as Presenting Officer and the Advocate so appointed and duly authorised in this behalf may present its case with respect to any application before the Bench of the Tribunal.

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

(Authority: GOI, Department of Personnel and Training's OM NO. A11019/38/85-AT dated 9-12-86 circulated under CAG's letter No. 44-LC/49-85 dated 21-2-86 (2) CAG's letter No. 754-LC/127-86 dated 3-12-1986)

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

5.35 Deputations

5.35.1 Deputations including those on foreign service terms, of officers and staff are governed by general conditions laid down in MOF OM No. F1 (11) E111 (B)/75 dated 7-11-75, as amended from time to time.

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

(i) 5% of basic pay subject to a ceiling of Rs. 500 for transfer within the station and (ii) 10% of basic pay subject to a ceiling of Rs. 1000 in the other cases.

5.35.3 Restriction on allowances: Basic pay from time to time plus deputation (duty) allowance should not exceed (i) Rs. 22400 per month or (ii) the maximum of the scale/fixed pay of the post held on deputation.

5.35.4 While the initial selection for deputation/foreign service of AuO, AAuOs and SO as other staff will be done by the CAG, the formal sanction to transfer on foreign service as well as extension of tenure on foreign service, within limit of 5 years to Central/State Government will be issued by the PDA.

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

5.35.6 Demands for deputation, if received directly are not being circulated.

Such deputation offers are to be sent to the Headquarters office for action as deemed necessary.

(Pr. Director of staff's D.O. No. 86-GE II/1-89 dated 5-1-1989)

5.36 Training in Regional Training Institute.

Various courses for Ars/Sr.Ars, AAuOs/AOs are arranged by Regional Training Institute at Allahabad and the candidates are nominated as per the programmes received from them from time to time.

5.37 Transfer from one office to another

Instructions received from Hqrs office in respect of mutual & unilateral transfer of employees are followed.

5.38 Safe Custody of Records

Records of service including Salary Bills, personal cases for each member of the office and all office documents of value should always be kept under lock and key.

5.39 Regulation of Pay and increments of a Government Servant whose promotion/appointment to a post is decided to be erroneous

The orders of the Ministry of the Finance in the matter of regulation of pay and increments of a Government servant, whose promotion and appointment in a substantive or officiating capacity to a post is later found to be erroneous on the basis of facts, are contained in the M.O.F.O.M. NO. F1 (3) Estt III/59 dated 14-3-1963.

5.40 Tools and Plant Register (Para 108 of RAM)

The inventory of Tools and Plant duly checked by actual verification should be sent to General section by end of December every year, through the respective BO after recording necessary certificate of test check.

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

5.41 Newspapers and periodicals

(a) Newspapers and periodicals should be received by Library clerk (Welfare Assistant) who after noting down their receipt in the register maintained for the purpose, shall stamp them and hand over to the Senior P.A. to PDA. After the periodicals/Newspapers have been seen by the PDA/DD, they will be circulated to all BOs at Headquarters and then sent to Coordination for scrutiny and cutting out important and interesting matters for an examination. Thereafter the paper will be sent to the General Section for disposal.

(b) Newspaper clippings appearing in the local newspapers (English and vernacular) relating to coverage of Audit Reports or which may be of importance of an Audit point of view should be sent in the prescribed format as and when they appear by Coordination Section to the CAG. (Authority: CAG's D. O. No. F66/O&M/87 dated 7/8-7-1987)

5.42 Telephones

5.42.1 Calls on the P&T telephones should be kept to the minimum and the Railway Telephones should be used wherever available. Private calls should not be made on the P&T telephones except when urgently required. AuOs, AAuO (Admn), Senior PA to PDA and PA to DD will be responsible to see that no unauthorised use of the P&T telephones is made.

5.42.2 The Administration section will send once a year i.e. as on 1st January a report to CAG, regarding distribution of Gazetted posts to telephone list of Group 'A' officers in the prescribed proforma.

- (Authority : CAG's letter No. 4633-GEI/79-86 dated 9-9-1986)
- 5.42.3** Similarly every half year on 15th January and 15th July, information regarding telephone numbers of officers up to the level of SOs in the prescribed proforma should also be furnished to the CAG.
(Authority : CAG's No. 661-RAI/17-50/83 dated 27-12-83)
- 5.43 Write off of Priced/Unpriced Articles (Section A9(b) of M.S.O. (Admn) Vol.-II)**
The PDA has got full powers to sanction write off of any unpriced article of office furniture and of any priced article of such furniture up to the value of Rs. 1000/- in each case. He may also sanction the write off of petty losses up to the value of Rs. 500/- in case of stationery stores and Rs. 2000/- in case of miscellaneous stores.
(Authority : CAG's letter No. 1936-NGEI/122-67 dated 5-9-1967)
- 5.44 Supply of stationery and Forms**
- 5.44.1** The instructions contained in Para 106 of RAM should be carefully observed. The stationery and Railway forms should be obtained from the Controller of Stores, North Central Railway, and Civil forms from the Dy. Controller of Stationery, Kolkata. The AAuO (G) section will personally check the indents minutely with due regard to the actual requirements and the stock in hand and should check the articles indented on their receipt with the help of stationery clerk.
- 5.44.2** Annual indents will be prepared by each Branch in quadruplicate and sent to General for approval. According to fixed scale, Indent will be sent to the Stores Depot concerned in duplicate. These indents should be prepared on the prescribed forms, with reference to stock in hand.
- 5.44.3** A stock register should be maintained to keep numerical account of all items of Stationery and separate page should be provided for each individual item. The issues in all cases should be against formal written requisitions and the total quantity issued during the month should be posted in the register from these requisitions. Balance for each item should be struck on the last day of the month and should be physically verified with quantity in hand, once in a year in January.
- 5.45 Local Printing of forms etc.**
In order to arrange for emergent and unforeseen printing, PDA has full power and DD have been empowered to incur expenditure to the limits of Rs. 40000 per year.
- 5.46 Stamp Account**
- 5.46.1** This account will be maintained to show the receipt and expenditure of service postage stamps. The Service Postage Stamps will be obtained as and when required by placing Indent on local Superintendent of Stamps, Allahabad. A cheque will be obtained from the FA&CAO, North Allahabad Railway, in favour of Superintendent of Stamps, for the value of Indent and this will be sent along with the Indent. On receipt of the stamps, the value thereof will be entered forthwith in the stamps account and entry initialed by AAuO (G).
- 5.46.2** The account will have full particular of letters despatched by post. The stamp account should be checked daily and the balance of stamps at the end of the month verified and the fact of such verification recorded therein by AAuO (G), on the 1st working day of every month. The stamp account register should be submitted to Sr.AuO (Admn) on the first of each month after closing the account of previous month.
- 5.46.3** In case of letters sent by registered post or telegram the postal receipt should be pasted in the Register in support of the entries.

5.47 Office accommodation and Electricity Charges of Railway Audit Department

The Audit Department is not to pay rent for the office accommodation or interest and maintenance charges on electrical installation in audit offices. The cost of electric energy is to be paid by Railways.

5.48 Uniform to MTS staff (Para 63, 104 and 105 of RAM)

5.48.1 Supply of liveries is to be made according to the scale laid down by the North Central Railway Administration for their own staff. Indents for supply of uniforms should be placed on the District Controller of Stores, North Central Railway annually as per the scale prescribed in the Dress regulations and a register of uniforms should be maintained in the General Section.

5.48.2 MTS staff, on retirement may be allowed to retain their uniforms provided the uniform has outlived more than half the prescribed life.

Appendix I

Delegation of power to Director & Sr. AuO (Admn) in regard to section I of MSO (Admn.) Vol-II

S. No.	Item No. of the MSO (Admn) Vol-II	Nature of powers	Extent of power of Pr. Director of Audit (Head of the Department)	Redelegation	
				Dy. Director (Admn)	Sr. Audit officer (Admn.) in the absence of Dy. Director
1	2	3	4	5	6
1	6(i)	Sanctioning recurring grants-in-aid/to organisation for the provisional of amenities to staff recreation clubs of IA&AD.	Full Power (subject to specific allotment under release.)	Full Power (subject to specific allotment under release.)	--
2	14	Contingent expenditure on items other than those in respect of which specific limits/scales have been prescribed by Govt.	Rs. 25,000/- p.a. in each case (Rec.) & Rs. 60,000/- p.a. in each case (Non rec.)	Rs. 25,000/- p.a. in each case (Rec.) & Rs. 20000/- p.a. in each case (Non. Rec.)	Same as Dy. Director
3	17(a)	Local purchase of stationery	Full powers	Full Power	Same as Dy. Director
4	17(b)	Local purchase of Rubber stamps & office seal	Full power	Full power	Same as Dy. Director
5	18(i)	Incurring expenditure on freight & Demurrage/ Wharfage charges	Full power	Full power	Same as Dy. Director
6	18(ii)	Maintenance upkeep & repairs of motor vehicles	Full power	Full Power	Same as Dy. Director
7	18(iv)	Other stores required for the working of an	Full power	Full Power	Same as Dy. Director

		office establishment			
8	18(vi)	Liveries clothing & other articles	Full power	Full power	Same as Dy. Director
9	18(vii)	Postal & Telegraph charges	Full power	Full power	Same as Dy. Director
10	18(ix)	Local printing & binding in emergent cases (where the work is not executed through chief controller of printing and stationery)	Rs.40,000/- p.a.	Rs. 40,000/- p.a.	Rs.20,000/-p.a.
11	18(x)	Purchase of publications official & Non-official	Full power	Full Power	Same as Dy. Director
12	18(xi)	Staff paid from contingencies	Full power	Full power	Same as Dy. Director
13	18(xii)	Supply of water for drinking etc. & dusting offices	Full power	Full power	Same as Dy. Director
14	18(xvi) (a)	Purchase of non scale items of furniture	Full power	Full power	Same as Dy. Director
15	18(xvi) (b)	Installation of PABX/PBX system	Full power subject to budgetary allocation	Full power subject to budgetary allocation	Same as Dy. Director
16	18(xvi) (c)	Purchase of A.C.S	Full power subject to budgetary allocation	Full power subject to budgetary allocation	Same as Dy. Director
17	18(xvi) (d)	Purchase of Fax machine	Full power subject to budgetary allocation	Full power subject to budgetary allocation	Same as Dy. Director
18	18(xiv)	Purchase, hiring, maintenance & repairs of office machine (typewriters, calculating machines, etc.)	Full power	Full power	Same as Dy. Director
19	18(xv)	Purchase of scale items of	Full power	Full Power	Same as Dy.

		furniture			Director
20	18(xx)(b)	Other legal charges	Rs.5000/- in each case	Rs. 5,000/- in each case	Same as Dy. Director
21	18(xxi)	Electricity gas and water charges	Full power	Full power	Same as Dy. Director
22	18(xxvi)	Encashment of earned leave along with LTC equal to 10 days w.e.f.01.09.2008 . Govt. of India office memorandum F.No.31011/4/2008-Estt.(A) dated 1 st September 2008.	Full power for GO's & NGO's	Full Powers for GO's & NGO's	Same as Dy. Director except Group 'A' officers.
23	27	Advance for the purchase of conveyance	Full power	Full power except in the case of purchase of motor cars.	Same as Dy. Director except Group 'A' officers.
24	28	Sanctioning advances of pay & TA on transfer	Full power	Full power	Same as Dy. Director except Group 'A' officers.
25	29	Sanctioning advances of TA for journeys on tour.	Full power	Full power	Same as Dy. Director except Group 'A' officers.
26	30	Sanctioning second advance for one more month for journeys on tour in respect of non-gazetted staff of OID/WAO inspection parties in the IA & AD pending receipt of adjustment bills for the first advance in	Full power	Full power	Same as Dy. Director except Group 'A' officers.

		relaxation of para 269 of GFR vol.I.			
27	31	Advance of pay to N.G. staff on the eve of important festivals.	Full power	Full power	Same as Dy. Director
28	32	Advance in lieu of leave salary.	Full power	Full power	Same as Dy. Director except Group 'A' officers
29	36	Sanctioning of expenditure in connection with the foundation stone laying ceremonies & opening of buildings relating to IA & AD.	Rs.5000/-p.a. (Recurring) on each individual items & Rs.20,000/- p.a. for (non-recurring on each individual items)	Rs. 5,000/- p.a. (Recurring) & Rs. 20,000/- p.a. for (Non-recurring on each individual items)	--
30	38(b)	Hospitality and entertainment other than light refreshments	Rs.1,000 p.a.	Rs. 1,000/-p.a	Same as Dy. Director

Section 'B' MSO (Admn) vol-II

31	34 First Schedule to CSS (Leave) Rules 1972	Power to grant leave including extraordinary leave other than special disability leave & study leave to Govt. servant	Full power	Full power	Power to grant EL/HPL (without commutation) upto 15 days for all officials drawing grade pay upto 4800/-
32	37 Rules 24 of CCS (Leave) Rules 1972	Power to require a medical certificate of fitness before return from leave	Full power in case of officers to whom the leave was granted by him/her.	Full power in case of officers to whom the leave was granted by him/her	Same as Dy. Director.

33	38 Rule s 24 of CCS (Lea ve) Rule s 1972	Power to permit officers to return to duty before expiry of leave	Full power in case of officers to whom the leave was granted by him/her	Same of P.D.A.	Same as Dy. Director
34	39 Rule s 25 of CCS (Lea ve) Rule s 1972	Power to extend leave	Full power in case of officers to whom the leave as granted by him/her.	Same of P.D.A.	Same as Dy. Director

Section 'D' MSO (Admin.)Vol-II

35	4 Rule s 21 of CCS (Pen sion) Rule s 1972	Allowing the counting of extra ordinary leave other than EOL granted on Medical certificate for cases of pension.	Full powers in case of Group 'B' officers and non-gazetted staff as appointing authorities.	Full power in case of Group 'B' officers and non-gazetted staff as appointing authorities.	-
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Delegation of powers to Dy. Director and Senior Audit Officer(Admin)

1	3 Ann exur e 'C' 30	Sanctioning reimbursement of tuition fees	Full power	Full power	Full power for NG staff
2	7 Ann exur e 'C' 30	Sanctioning of reimbursement of medical claims	Full power	Full power for GO's and over Rs.10000 in each case for NG staff	Full power for NG staff Upto Rs. 10000 in each case
3	7 SR 191	Countersigning of Travelling allowance bills	Full power	Full powers	Full power for NG staff
4	8 Ann exur e 'C'	Countersigning of claims for reimbursement of medical expenses	Full power	Full power	Full power for NG staff

	30				
5	15 SR 199	Recording of certificate of verification of service in service Books of Gazetted officers.	Full power	Full power	Full power

APPENDIX II

{Para. 4.24}

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

Administration

Major Head

Minor Head

I. General Orders
& Circulars

1. Recruitment
2. Acts and regulations affecting service conditions including terms and conditions relating to temporary service and apprentices, changes in service records, i.e. name, date of birth, etc.
3. Seniority, Confirmation, Promotion etc.
4. Discipline & Appeal-Suspensions, Dismissals and other penalties attachment of pay and allowances for debt
5. Foreign Service and Deputations
6. Re-employments and Extensions
7. Pay and Allowances including special pay, personal pay, increments, E.B. etc. and allowances like House Rent Allowance, D.A., C.A., Overtime, Washing allowance, Educational Assistance etc. except T.A.
8. Travelling Allowance
9. Advances-House Building, Conveyance, Provident Fund, Pay, T.A., Festival etc.
10. Fee and Honoraria
11. Medical Attendance and Treatment
12. Leave other than Casual leave
13. Casual leave and Holidays
14. Pension and Gratuity
15. Provident Fund
16. I.A.&A.D. Benevolent Fund
17. Training of staff
18. Hindi training
19. Examinations-Departmental and S.O. Grade
20. Territorial Army, Home Guards and Lok Sahayak Sena
21. Service Associations, Staff Welfare and Grant-in-Aid
22. Budget and Appropriation Accounts
23. Passes and PTOs
24. Income Tax
25. Residential Accommodation, House Rent and other service charges
26. P.O.O.s by Director of Audit
27. Bulletins containing important orders
28. National Defence Fund
29. Job Analysis
30. Other Miscellaneous orders
31. Frauds, losses and embezzlement

II. Sanctions

1. Sanctions to the creation of Posts of Gazetted
2. Sanctions to the creation of Posts of non-Gazetted
3. Other sanctions

III. Delegation of

- power
- IV. Results of Test
Audit
- V. Inspections
1. Inspection Reports by Pr. Director of Audit, Western Railway
 2. Inspection Reports on Passes and PTOs issued to staff
- VI. Reviews
- VII. Appropriation
Accounts
1. Budget estimates, Revised estimates, Final estimates and allotments including Control Statement 216-Audit-other than pensioner charges.
 2. Budget estimates, Revised estimates, Final estimates and Allotment Pensioner charges of Railway Audit Department
 3. Budget estimates, Revised Estimates, Final estimates and Allotment-7610-Loans and advances to Govt. servants.
 4. Reconciliation of Register with Accounts Book
 5. Estimates of staff requirements Gazetted
 6. Estimates of staff requirements non-Gazetted
 7. Review of expenditure of Railway Audit.
- Note :- Rough Papers and working sheets to be filed as a separate part of the file
- VIII. Other
compiled Accounts
- IX. Other Matters
1. Posting, Transfers, Promotions and Leave Gazetted
 2. Recruitment-Non-Gazetted
 3. Communal composition of staff
 4. Seniority, gradation lists, confirmation, promotions etc.
 5. Transfers-Non-Gazetted
 6. Increments
 7. T.A. Claims
 8. Applications and sanctions to Advances-Festival, Conveyance, Pay, T.A., etc.
 9. Medical expenses reimbursement
 10. H.R.A. and Educational Assistance claim
 11. Contingent expenses
 12. Liveries
 13. Telephone connections and their charges
 14. Telephone Nos. and abbreviated Addresses
 15. Training of Staff
 16. Hindi training
 17. Privilege Passes and PTOs Cheque Passes and Kit passes
 18. Return of Passes and PTOs to Dy. CAO (TA)
 19. Examinations- S.O. Grade
 20. Examination-Departmental Exam for Auditors
 21. Service Associations. Grants-in-Aid and Staff Welfare.
 22. (a) Casual leave – Gazetted
(b) Casual leave and Late attendance-Non-Gazetted
 23. I.A.&A.D. Benevolent fund

24. National Defence
25. Residential Accommodation, House Rent and Service Charges
26. Papers connected with preparation of Salary Bills, Absentee Statements and unpaid Wages lists
27. History of service of Staff
28. Tour Programmes
29. Statements of Immovable Property
30. GO's Meeting
31. Job Analysis
32. Holidays-General and Restricted.
33. Observance of Ceremonies of National importance e.g. National Cleanliness week, Martyr's Day
34. Subscriptions to Journals and Publications
35. Wedding and Destructions of Records
36. Office Accommodation and opening and closing of of offices
37. Duty lists, Charge Reports and Handing over notes
38. Contributory Health Scheme
39. Priodical returns of the Section
40. Progress report of the Section
41. Sports
42. Cash Imprest
43. Postage
44. Dak slips
45. Misc. Correspondence
 - Personal files-GOs
 - Personal Files-NGOs

Separate
for each
member

- X. Library
1. Codes and Manuals and Printed Correction Slips thereof-Receipt, Distribution and Verification
 2. Advance C.S. to M.S.O.
 3. Advance C.S. to F.R., S.R.&C.S.R.s
 4. Advance C.S. to CTRs
 5. Advance C.S. to GFRs
 6. Advance C.S. to other Civil Audit & Accounts publications
- XI. Stationery & Printing
1. Indents for Stationery
 2. Printing
- XII. Tools and Plant
1. Furniture-purchase and Repairs
 2. Computer and other office Appliances-Purchase and Repairs
- XIII. Investigations
- XIV. Audit Report

Establishment Audit

- | | |
|-------------------------------|---|
| Major Head | Minor Head |
| I. General Orders & Circulars | 1. Pay and allowances including Pay, Personal Pay Increments, Efficiency bar and allowances like House Rent Allowance, Dearness Allowance, Compensatory Allowance, Overtime Allowance, Washing Allowance, Messing and Uniform Allowance etc, other than |

Travelling and Running Allowance .

2. Travelling Allowance
 3. Running Allowance
 4. Medical Attendance
 5. Educational assistance
 6. Recovery of House rent and Service Charges
 7. Advances- House Building, conveyance, Provident Fund, Pay, T.A., Festivals etc .
 8. Pension and D.C.R.G.
 9. State Railway Provident Fund & General Provident fund (including SC to PF and Gratuity)
 10. Leave and leave salary
 11. Staff Benefit Fund
 12. Fees and Honorarium
 13. Acts and regulations affecting service conditions (W.C Act, Payment of Wages Act, H.E. Regulation, Terms and Conditions of Temporary services)
 14. Discipline and Appeal rules
 15. Recommendation of Pay Commission and awards
 16. Casual labour
 17. Cadre strength (Creation of posts, fixation of percentages in various grades, up gradation etc. and policy orders in regard to recruitment
 18. Re-employment and extensions of service
 19. Foreign service and deputation
 20. Passes and PTOs
 21. P.O.O.s issued by Railway Administration
 22. P.O.O.s issued by the Director of Audit
 23. Bulletin containing important orders
 24. Other Miscellaneous matters
 25. Programme of audit and Secret Memorandum of Instructions regarding the extent of audit
 26. Preparation of Appropriation Accounts etc.
 27. Frauds, Losses and Embezzlements
- II. Sanctions
1. Creations & abolition of posts-GOs
 2. Creation & abolition of Posts-NGOs
 3. Allotment of Rly. Qrs.-GOs & NGOs
 4. Leave to GOs
 5. SRPF, SBF, SC to PF & Gratuity
 6. Foreign service
 7. Waiver of overpayments and write off of losses
 8. Other Sanctions-(a) GOs. (b) NGOs.
- III. Delegation of Powers
1. General Manager
 2. Other Railway Officers
- IV. Results of Test Audit
1. Observation Slips and R.A. Notes
 2. Part II. T.A. Notes
 3. Part I. T.A. Notes
 4. Special letters
 5. Other references
- V. Inspections
1. Programme of Inspections
 2. Inspection report-For each inspection unit, a separate

	case file
VI. Reviews	<ol style="list-style-type: none"> 1. Efficiency of internal check and review of accounts office work 2. Capital and Revenue Accounts of residential buildings 3. Last Pay Certificate and History of Service of Officers of the Accounts Departments 4. Other reviews
VII. Appropriation Accounts	One file for all grants and annexure
VIII. Other Compiled Accounts	One file for all compiled accounts
IX. Other Matters	<ol style="list-style-type: none"> 1. Selection and requisition for Vouchers and their return 2. Requisition for files and other record and their return 3. Periodical returns of the section 4. Progress report of the Section 5. Casual leave application and absentee statements 6. Other staff matters 7. Handing over notes 8. Job analysis 9. G.O.'s Meeting 10. Extracts from the Register of Audit Activities (Railway Audit) 11. Digest of important results of audit received from the Comptroller and Auditor General 12. Weeding and destruction of records 13. Tour Programme and tour notes
X. Library	<ol style="list-style-type: none"> 1. Correction slips to Codes and manuals 2. Correction Slips to other publications
XI. Stationery and Printing	
XII. Tools and Plant	
XIII. Investigations	
XIV. Audit Report	

Expenditure Audit (Divn & S&C)

I. General Orders & Circulars	<ol style="list-style-type: none"> 1. Allocation rules and orders 2. Tenders and contracts 3. Schedule of rates and charge 4. Productivity test and reviews 5. Hospitality fund and entertainment expenses 6. P.O.O.s issued by Rly. Administration 7. P.O.O.s issued by the Director of Audit 8. Bulletins containing important orders 9. Other Miscellaneous matters 10. Programme of audit secret memorandum of instructions regarding the extent of audit 11. Preparation of Appropriation Accounts 12. Frauds, Losses and Embezzlements
II. Sanctions	<ol style="list-style-type: none"> 1. By President, Railway Board and General Manager 2. By subordinate authorities 3. Write off of losses

III. Delegation of powers	1.General Manager 2. Other Railway Officers
IV. Results of Test Audit	1. Observation slips and R.A, Notes 2. Part II T.A. Notes 3. Part I T.A. Notes 4. Special Letters 5. Other references
V. Inspections	1. Programme of Inspections 2. Inspection report-For each inspection unit, a separate case file
VI. Reviews	1. Efficiency of internal check and review of accounts office work 2. Productivity tests and reviews 3. Tenders and agreements 4. Pooled rate of electricity 5. Review of major works-separate case of each major work 6. Other reviews
VII. Appropriation Accounts	1. One file for all grants and annexure 2. Investment of the Railway Department

Books and Budget Including Appropriation Accounts

I. General Orders and Circulars	1. Orders and instructions on preparation of budget and appropriation accounts 2. Allocation Rules 3. Preparation of Capital and Revenue Accounts, Finance Accounts and Dept Head Report 4. Other accounting matters including Consolidated fund, Contingency fund and Preparation accounts 5. P.O.Os issued by Railway Administration 6. P.O.Os issued by the Director of Audit 7. Bulletins containing important orders 8. Other miscellaneous matters 9. Programme of Audit and Secret Memorandum of instructions regarding the extent of audit 10. Frauds, Losses and Embezzlements
II. Sanctions	One file for all sanctions
III. Delegation of Powers	1. General Manager 2. Other Railway Officers
IV. Results of Test Audit	1. Observation Slips and R.A. Notes 2. Part II. T.A. Notes 3. Part I. T.A. Notes 4. Special letters 5. Other references
V. Inspection	1. Programme of inspection 2. Inspection Reports- For each inspection unit, a separate file
VI. Reviews	1. Efficiency of internal check and review of Accounts office work 2. Tracing of J.Vs into Journal 3. Other reviews
VII. Appropriation Accounts	1. Budget orders and re- appropriation statements 2.0 Separate file for each grant account and Annexures

		thereto for Railway Grant and Civil Grants
		3. Control over expenditure
		4. Audit Certificates
VIII.	Other	1. Capital and Revenue Accounts
Compiled		2. Finance Accounts
Accounts		3. Debt Head Report
		4. Final account current
		5. Statement of transfer without financial adjustment
		6. Contingency Fund- Exhibition of transactions
		Guarantees given by Central Government under
		Article 292
IX.	Other Matters	1. Selection and requisition for Vouchers and their return
		2. Requisition for files and other record and their return
		3. Periodical returns of the section
		4. Progress report of the Section
		5. Casual leave application and absentee statements
		6. Other staff matters
		7. Handing over notes
		8. Job analysis
		9. G.O.'s Meeting
		10. Extracts from the Register of Audit Activities
		(Railway Audit)
		11. Digest of important results of audit received from the
		Comptroller and Auditor General
		12. Weeding and destruction of records
X.	Library	1. Correction slips to Codes and manuals
		2. Correction Slips to other publications
XI.	Stationery and	
	Printing	
XII.	Tools and	
	Plant	
XIII.	Investigations	
XIV.	Audit Report	

Stores Audit

I.	General Orders	1. Purchase Policy and accountal-	a) Direct purchase	b)
	and Circulars	Purchases through D.G.S.&D.	c) Purchases through the	
		Controller of Printing and	Stationery	
		2. Tender and Contracts		
		3. Rates- Purchase rates for-	a) Coal	b) Cement
		c) Iron and Steel		
		4. Sales of Stores		
		5. Overstocks and surplus stocks		
		6. Taxes and duties		
		7. Establishment matters		
		8. P.O.Os issued by Railway Administration		
		9. P.O.Os issued by the Director of Audit		
		10. Bulletins containing important orders		
		11. Other Miscellaneous matters		
		12. Programme of audit and secret memorandum of		
		instructions		
		13. Preparation of Appropriation Accounts		

	14. Frauds, Losses and embezzlement
II. Sanction	1. Purchases 2. Sales 3. Write off of losses
III. Delegation of power	1. General Manager 2. Other Railway Officers
IV. Results of Test Audit	1. Observation Slips and R.A. Notes 2. Part II. T.A. Notes 3. Part I. T.A. Notes 4. Special letters 5. Other references
V. Inspection	1. Programme of inspection 2. Inspection Reports- For each inspection unit, a separate file
VI. Reviews	1. Efficiency of internal check and review of Accounts office work 2. Tracing of J.Vs into Journal 3. Other reviews
VII. Appropriation Accounts	1. Budget orders and re- appropriation statements 3. Separate file for each grant account and Annexures thereto for Railway Grant and Civil Grants 3. Control over expenditure 4. Audit Certificates
IX. Other Matters	1. Selection and requisition for Vouchers and their return 2. Requisition for files and other record and their return 3. Periodical returns of the section 4. Progress report of the Section 5. Casual leave application and absentee statements 6. Other staff matters 7. Handing over notes 8. Job analysis 9. G.O.'s Meeting 10. Extracts from the Register of Audit Activities (Railway Audit) 11. Digest of important results of audit received from the Comptroller and Auditor General 12. Weeding and destruction of records
X. Library	1. Correction slips to Codes and manuals 2. Correction Slips to other publications
XI. Stationery and Printing	
XII. Tools and Plant	
XIII. Investigations	
XIV. Audit Report	

Workshop Audit

Major Head	Minor Head
I. General Orders & Circulars	1. Pay and allowances including Pay, Personal Pay Increments, Efficiency bar and allowances like House Rent Allowance, Dearness Allowance, Compensatory Allowance, Overtime Allowance, Washing Allowance,

Messing and Uniform Allowance etc, other than Travelling and Running Allowance .

2. Travelling Allowance
 3. Running Allowance
 4. Medical Attendance
 5. Educational assistance
 6. Recovery of House rent and Service Charges
 7. Advances- House Building, conveyance, Provident Fund, Pay, T.A., Festivals etc .
 8. Pension and D.C.R.G.
 9. State Railway Provident Fund & General Provident fund (including SC to PF and Gratuity)
 10. Leave and leave salary
 11. Staff Benefit Fund
 12. Fees and Honorarium
 13. Acts and regulations affecting service conditions (W.C Act, Payment of Wages Act, H.E. Regulation, Terms and Conditions of Temporary services)
 14. Discipline and Appeal rules
 15. Recommendation of Pay Commission and awards
 16. Casual labour
 17. Cadre strength (Creation of posts, fixation of percentages in various grades, upgradation etc. and policy orders in regard to recruitment

 18. Re-employment and extensions of service
 19. Foreign service and deputation
 20. Passes and PTOs
 21. P.O.O.s issued by Railway Administration
 22. P.O.O.s issued by the Director of Audit
 23. Bulletin containing important orders
 24. Other Miscellaneous matters
 25. Programme of audit and Secret Memorandum of Instructions regarding the extent of audit
 26. Preparation of Appropriation Accounts etc.
 27. Allocation of Rules and orders
 28. Tenders and Contracts
 29. Productivity Tests and Reviews
 30. Bulk Purchase of Rolling Stock
 31. Unit cost of repairs and target of performance
 32. On cost and Proforma on- cost charges
 33. Incentive Scheme
 34. Training of Workshop staff including Apprentices
 35. Frauds, Losses and Embezzlements
- II. Sanctions
1. Creations & abolition of posts-GOs
 2. Creation & abolition of Posts-NGOs
 3. Allotment of Rly. Qrs.-GOs & NGOs
 4. Leave to GOs
 5. SRPF, SBF, SC to PF & Gratuity
 6. Foreign service
 7. Waiver of overpayments and write off of losses
 8. Other Sanctions-(a) GOs. (b) NGOs.

III. Delegation of Powers	1. General Manager 2. Other Railway Officers
IV. Results of Test Audit	1. Observation Slips and R.A. Notes 2. Part II. T.A. Notes 3. Part I. T.A. Notes 4. Special letters 5. Other references
V. Inspections	1. Programme of Inspections 2. Inspection report-For each inspection unit, a separate case file
VI. Reviews	1. Efficiency of internal check and review of accounts office work 2. Capital and Revenue Accounts of residential buildings 3. Last Pay Certificate and History of Service of Officers of the Accounts Departments 4. Other reviews
VII. Appropriation Accounts	One file for all grants and annexures
VIII. Other Compiled Accounts	One file for all compiled accounts
IX. Other Matters	1. Selection and requisition for Vouchers and their return 2. Requisition for files and other record and their return 3. Periodical returns of the section 4. Progress report of the Section 5. Casual leave application and absentee statements 6. Other staff matters 7. Handing over notes 8. Job analysis 9. G.O.'s Meeting 10. Extracts from the Register of Audit Activities (Railway Audit) 11. Digest of important results of audit received from the Comptroller and Auditor General 12. Weeding and destruction of records 13. Tour Programme and tour notes
X. Library	1. Correction slips to Codes and manuals 2. Correction Slips to other publications
XI. Stationery and Printing	
XII. Tools and Plant	
XIII. Investigations	
XIV. Audit Report	

Revenue Audit (Traffic)

I. General orders and Circulars	1. Rates and circulars ...LRAs 2. Rates and Circulars ... FRCs 3. Contracts and agreements 4. Printing and supply of tickets 5. Out agency and tourist agency 6. Preparation of Appropriation accounts, Capital and Revenue Accounts, Finance Accounts and Debt-Head
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	Report
	7. Bulletins containing important orders
	8. P.O.Os. issued by Railway Administration
	9. P.O.Os, issued by Director of Audit
	10. Withdrawals from station earnings
	11. Programme of Audit and secret memorandum of instructions regarding the extent of audit
	12. Taxes-Passenger, Terminal etc.
	13. Other Miscellaneous matters
	14. Frauds, Losses and Embezzlements
II. Sanctions	1. Refunds of earnings
	2. Refunds of wharfage and demurrage
	3. Other sanctions
	4. Write off of losses
III. Delegation of Powers	1. General Manager
	2. Other Railway Officers
IV. Results of Test Audit	1. Observation Slips and R.A. Notes
	2. Part II. T.A. Notes
	3. Part I. T.A. Notes
	4. Special letters
	5. Other references
V. Inspections	1. Programme of Inspections
	2. Inspection report-For each inspection unit, a separate case file
VI. Reviews	1. Efficiency of internal check and review of accounts office work
	2. Capital and Revenue Accounts of residential buildings
	3. Remunerativeness of sidings
	4. Other reviews
VII. Appropriation Accounts	One file for all grants and annexures
VIII. Other Compiled Accounts	One file for all compiled accounts
IX. Other Matters	1. Selection and requisition for Vouchers and their return
	2. Requisition for files and other record and their return
	3. Periodical returns of the section
	4. Progress report of the Section
	5. Casual leave application and absentee statements
	6. Other staff matters
	7. Handing over notes
	8. Job analysis
	9. G.O.'s Meeting
	10. Extracts from the Register of Audit Activities (Railway Audit)
	11. Digest of important results of audit received from the Comptroller and Auditor General
	12. Weeding and destruction of records
	13. Tour Programme and tour notes
X. Library	1. Correction slips to Codes and manuals
	2. Correction Slips to other publications
XI. Stationery & Printing	

XII. Tools and
Plants

XIII.

Investigations

XIV. Audit Report

Compensation Claims Audit

- | | |
|-------------------------------------|--|
| I. General Orders
and Circulars | 1. Policy Orders
2. Case laws in payment of compensation
3. Preparation of Appropriation Accounts
4. P.O.Os. issued by Railway Administration
5. P.O.Os. issued by the Director of Audit
6. Bulletins containing important orders
7. Other Miscellaneous matter
8. Programme of audit and secret memorandum of
instructions regarding the extent of audit
9. Frauds, Losses and Embezzlements |
| II. Sanctions | 1. Refunds of earnings
2. Payment of claims
3. Other sanctions
4. Write off of losses |
| III. Delegation of
Powers | 1. General Manager
2. Other Railway Officers |
| IV. Results of Test
Audit | 1. Observation Slips and R.A. Notes
2. Part II. T.A. Notes
3. Part I. T.A. Notes
4. Special letters
5. Other references |
| V. Inspections | 1. Programme of Inspections
2. Inspection report-For each inspection unit, a separate
case file |
| VI. Reviews | 1. Efficiency of internal check and review of accounts
office work
2. Capital and Revenue Accounts of residential buildings
3. Remunerativeness of sidings
4. Other reviews |
| VII. Appropriation
Accounts | One file for all grants and annexures |
| VIII. Other
Compiled
Accounts | One file for all compiled accounts |
1. Selection and requisition for vouchers and their return
 2. Requisition for files and other records and their return
 3. Periodical returns of the section
 4. Progress report of the section
 5. Causal leave applications and absentee statements
 6. Other Staff matters
 7. Handing over notes
 8. Job analysis
 9. G.Os meetings
 10. Extracts from the Register of Audit Activities
(Railway Audit)
 11. Digest of important results of audit received from the
Comptroller and Auditor General of India

- X. Library
12. Weeding and destruction of records
 1. Correction Slips to Codes and Manuals
 2. Correction Slips to other publications

XI. Stationery and Printing

XII. Tools and Plant

XIII.

Investigations

XIV. Audit Report

Coordination and Report

- I. General orders and Circulars
1. Guard file for pay and allowances including Special pay, Personal pay, Increment, E.B, and allowances like H.R.A., C.A., Overtime allowances Washing allowances, Messing allowances and Uniform allowance etc. other than T.A.
 2. Travelling allowances
 3. Running allowance
 4. Medical attendance and Educational assistance
 5. Recovery of House rent and Service Charges
 6. Advances- House Building, conveyance, Provident Fund, Pay, T.A., Festivals etc .
 7. Pension and D.C.R.G.
 8. S.R.P. F., G.P. including SC to PF and Gratuity
 9. Leave and leave salary
 10. Staff Benefit Fund
 11. Fees and Honorarium
 12. Acts and regulations affecting service conditions (W.C Act, Payment of Wages Act, H.E. Regulation, Terms and Conditions of Temporary services)
 13. Discipline and Appeal rules
 14. Casual labour
 15. Cadre strength (Creation of posts, fixation of percentages in various grades, upgradation etc. and policy orders in regard to recruitment)
 16. Re-employment and extensions of service
 17. Foreign service and deputation
 18. Passes and PTOs
 19. Allocation rules and orders
 20. Tenders and contracts
 21. Purchase Policy and accountal
 22. Sales and overstocks and surplus stocks
 23. Taxes and Duties
 24. Prparation of budget, Appropriation Accounts, Capital & Revenue Account, Finance Accounts and Debt Head Report
 25. Programme of audit and Secret Memorandum of instructions regarding extent of audit
 26. P.O.Os. issued by Railway Administration

	27.P.O.Os. issued by the Director of Audit
	28. Bulletins containing important orders
	29. Preparation and processing of draft paras
	30. Other miscellaneous matters
	31. Write off and exhibition of losses
	32. Recommendations of P.A.C. and Estimate Committee
	33. Frauds, Losses and Embezzlements
	34. Productivity tests and reviews
	35. Order on Rolling stock
	36. Unit cost of repairs and targets of performance
	37. One cost and Performance on cost charges
	38. Incentive scheme
	39. Training of workshop staff including Apprentices
	40. Purchase rates for coal, cement and iron and steel
	41. Rates and Circulars-LRAs
	42. Rates and Circulars-FRCs
	43. Printing and supply of tickets
	44. Out Agency and Tourist Agency
	45. Withdrawals from station earnings
	46. Taxes-Passenger, terminal etc.
II. Delegation of Powers	1. General Manager 2. Other Railway Officers
III. Results of Test Audit	1. Observation Slips and R.A. Notes 2. Part II. T.A. Notes 3. Part I. T.A. Notes 4. Special letters 5. Other references
IV. Inspections	1. Programme of Inspections 2. Inspection report-For each inspection unit, a separate case file
V. Reviews	1. Review of major works
VI Other Matters	1. Periodical returns (Separate Sub-file for each return) 2. Progress Report of the section 3. Casual leave applications and absentee statements 4. Other staff matters 5. Handing over notes 6. GO's meeting 7. Extract form the register of audit activities (Railway Audit) 8. Digest of important results of audit received from the Comptroller and Auditor General of India 9. Weeding and destruction of records 10. Tour programme and tour notes 11. Reporting of cases of losses 12. Complaints 13. Miscellaneous correspondence
VII Library	1. Correction Slips to Codes and Manuals 2. Correction Slips to other publications
VIII Investigations	1. Separate file for each investigation 2. Circulation of DP cases received from other Railways

E.C.P.A.

I General Orders and Circulars	<ol style="list-style-type: none"> 1.Establishment matters 2. Other than establishment matters 3.Other miscellaneous matters 4.Programme of audit and secret memorandum of instructions regarding the extent of audit 5.P.O.Os. issued by Railway Administration 6.P.O.Os, issued by the Director of Audit 7.Bulletins containing important orders
II. Sanctions	<ol style="list-style-type: none"> 1.General Manager 2.Other Railway Officers
III. Delegation of Powers	
IV Other Matters	<ol style="list-style-type: none"> 1.Periodical returns of the section 2.Progress report of the section 3.Casual leave applications and absentee statements 4.Other staff matters 5.Handing over notes 6.G.Os meeting 7.Extracts from the Register of audit activity (Railway Audit) 8.Digest of important results of audit received from the Comptroller and Auditor General of India 9.Weeding and destruction of records 10.Receipt distribution and circulation of statistics 11.Complaints 12.Miscellaneous correspondence
V. Results of Test Audit	
VI. Reviews	<ol style="list-style-type: none"> 1.Statistics 2.Efficiency Audit 3.Overall Performance Audit 4.Vigilance cell reports and cases 5.Economy committee reports
VII Investigations	Separate file for each investigation
VIII Audit Reports	<ol style="list-style-type: none"> 1.Draft Paras for Railway Audit Report. (Separate fil for each draft para) 2.Review of published audit reports

**Appendix III
(Para 4.55)**

List of Register to be maintained in the office

Sr. No.	Name of Register	Authority	Section by which to be maintained	When to be submitted to B.O.	When to be submitted to D.A.	When to be submitted to the ADAI (Rlys)
1	2	3	4	5	6	7
1	Attendance Register	Para 82 RAM	All Sections	At the commencement of each working day.	As and when called for	
2	Register of Dead Stock	Para 104 RAM	Administration Section of HO Office, Divl. Audit Offices and other auditing units set up independently of HQ and Divl. Audit Offices.	January each year for record of certificate of verification by actual count.		
3	Register of Stationery and forms	Para 106 RAM	Ditto.			
4	Register of liveries (on the fly leaf scales of issues should be given)	Para 104 RAM	Ditto.	1st April/October		
5	Register of Postage Stamp Account		Ditto.			
6	Register of passes and PTOs (Stock)		Administration Section of HO Office, and other units authorised to issue passes.			
7	Register of passes and PTOs (individual account of issue)					
8	Register of Inward letters (Receipt)		Administration Section of HO Office, Divl. Audit Offices and other auditing units			
9	Register of Outward (Issues)					

			set up independently of HQ and Divl. Audit Offices.			
10	Register of advances		Administration section of HQ office			
11	Register of imprest cash account					
12	(a) Register of selection and audit work		All auditing sections	5th of each month with progress report		
	(b) Register of results of current review	Para 162 RAM	Do	Do		
13	Register of Selection of items for Post Review by Gazetted Officers	Para 162 RAM	Co-ordination section at HQ office	Last week of the month preceding the month of review	Same as Col. 5 for selection of items for DA.	
14	Register of Selection of items for Original Audit by Gazetted Officers	Para 162 RAM	Co-ordination section at HQ office	Last week of the month preceding the month of audit	Same as Col. 5 for selection of items for DA.	
15	Register of Selection of items for Original Audit by S.O. and record of results of audit	Para 162 RAM	Co-ordination section at HQ office	5th of each month	During tour	
16	Register of results of post review by G.O. and S.O.	Para 162 RAM	Auditing Sections	5th of April and October every year	Important results of audit to be submitted as and when audit is completed and also during tour	
17	Register of results of Original Audit by G.O. and S.O.	Para 162 RAM	do	do		
18	Sectional Register	Para 110 RAM	All sections including Administration section	5th of each month		

19	Register of Audit Objections	Para 460	All auditing sections	10th of each month		
20	Auditor's Register	Para 107 RAM	All sections including Administration section			
21	Register of important results of audit (Audit Activity paras)	Para 484 RAM	All auditing sections & consolidated register by Co-ordination at HQ	Quarterly (April, July, October & January)		During tour
22	Register of recoveries made at the instance of audit		All auditing sections	1st week of each month	During tour	
23	Register of fortnightly reports of disposal of inward letters		All sections including Administration section	1st and 16th of each month		
24	Progress register of inspection	Para 426 RAM	All auditing sections 5th of each month	5th of each month	Consolidated report to be submitted by inspection section at headquarters	
25	Register of pending cases		All section including Administration section	Once in a month		
26	Register of outward references		Ditto.	Ditto.		
27	Register of Books of references, gazettes and other printed publication and correction slip thereto	Para 92 RAM	Administration section at HQ office			
28	Register of returns (Claendar of returns)	Para 97 RAM	All sections including Administration section	Once a week		
29	Register of petty objections	Para 460 RAM	All auditing section	5th of each month and when new entry is made	During tour	
30	Register of Draft Paragraphs for Railway Audit Reports	Para 496 RAM	Co-ordination section at HQ office	10th of each month	10th of each month	During tour

31	Register of Potential cases for deaft paras for Railway Audit Report		All auditing sections & Co-ordination	15th of each month	15th of every month for Co-ordination and on tours for other sections	During tour
32	Register of records due for destruction	App. I to RAM	Administration section at HQ office and all auditing units outside headquarter			
33	Register of points to be looked into during local inspection, regular audit.		All auditing sections and Inspection section at HQ office			
34	Register of points to be seen during check of appropriation accounts		All auditing sections including BB (HQrs)	5th of every month		
35	Reminder Register	Para 102 of RAM	All sections	Every Monday & Thursday		

NOTE : Registers at Sr No. 1, 2, 5 to 9 and 11 should be maintained in the forms printed by Railway Department.

Registers at Sr. Nos. 12(a), 15 to 19, 23 to 26, 28, 29 & 33 should be maintained in the form prescribed herein. The remaining registers in the list should be maintained in suitable forms to serve the designed purpose.

APPENDIX - V
(Para 4.56)

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

Sr. No.	Particulars	Period of preservation
1	Tour notes of A. D. A. L (Rlys)	2 years
2	Correspondence/Paper regarding job analysis	3 years
3	Correspondence/Paper regarding job analysis	3 years
4	Material for Monthly D. O. to the Pr.F. A. and A.D. AI. (Rlys), Returns regarding audit of Railway Boards sanctions	5 years
5	Material for Monthly D. O. to the Pr.F. A and A. D. AI.(Rlys), Returns regarding audit of Railway Boards sanctions	5 years
6	activity	10 years for Co-ord. Section & 5 years other section
7		2 years
8	s and losses	2 years
9	Papers regarding efficiency of internal check in	1 year
10	Fortnightly arrear list of outstanding letters	1 year
11	Monthly statements of clearance of outstanding audit objections	2 years
12	which final replies were furnished to the A. D.A.I.(Rlys)	5 years
13	Cases of outstanding vouchers and documents-in formation supplied to co-ordination section	1 year
14	l reports of outstanding audit objections sent by accounts	1 year
15	Half-yearly and annual returns submitted to the Co-ordination and Administration sections	2 years
16	rding requisition of vouchers, documents etc.	1 year
17	Registers/Files showing particulars of vouchers, documents etc, returned to accounts and executive offices	3 years
18	Register of cases to be watched	2 years
19	Register of outward letters	2 years
20	Register of special letters, Part I and II Audit Inspection Reports	Notes and 5 years
21	ous outward letters	2 years
22	Register showing particulars of recoveries effected at the instance of audit	3 years
23	dvices of audit	2 years
24	Register of remarks of original audit and current review by AAuO and G.O.s.	3 years

25	Register/papers regarding indents for stationery		1 year
26	Special letters		5 years
27	Ordinary letters		2 years
28	Files containing sanctions issued by authorities the General Manager	subordinate to	5 years
29	Papers regarding inter-dominion transactions		5 years
30	Papers regarding Inspection programme and test- at outstation for G.Os. and N. G.Os	audit work	3 years
31	P.O.Os. and S. O.Os. issued by accounts office If these P.O.Os are codified otherwise		10 years 29 20 years
32	Files containing North Western Railway Weekly Gazettes		3 years
33	Dak slips		2 years
34	.Os.		1 year
35	Charge reports of G.Os. and staff after next charge report		1 year
36	and P. O. Os.		2 years
37	Papers regarding Departmental Examinations.(Deptl. Exam. for Ars.)	Confirmatory	5 years
38	sent to Headquarters		1 years
39	leave applications of staff		3 years
40	Register of movement of card passes		3 years
41	Applications and requisitions for, duty passes		1 year
42	rs regarding Staff benevolent fund .~. (i)Circulars nce		5 years 2 years
43	espondence regarding service sheets of accounts subordinates		2 years
44	s of employees held under suspension for a period of over two years		5 years
45	Closed cases of up gradation of C.P.C. Scales		3 years
46	Summary of Railway Boards dak		1 year
47	Intimations-Estimate Committee report		1 year
48	Miscellaneous orders etc. received from DRMs Office regarding celebration of various functions etc.		1 year
49	Miscellaneous office orders received from DRM office etc. regarding promotions, transfers, reversion etc of Railway staff		1 year
50	Case file for works carried out by S.& C.		5 years
51	Papers regarding G.Os. meeting		5 years
52	Miscellaneous correspondence with the Divisions Railways	and other	3 years
53		Papers regarding visit of ADAI (Rlys) etc.	2 years
54	Papers in connection with efficiency of working of sections		5 years
55			2 years

56		7 years
57	Digest of Important results of audit received from C&AG	7 years
58	Papers in connection with Inspection by Director of inspection	1 year
59	Periodical Statistical Publications received from Railway Board and Railway Administration.	5 years
60	Appropriation Accounts, Audit Reports, PAC reports-other than Railways	10 years
61	Papers regarding Efficiency and overall performance audit	5 years
62		1 year
63		2 year
64		2 years
65		2years
66		2years
67		3 years
68		1 year

Appendix VI

{Para. 1.6.3}

The distribution of Administrative work between PDA, Dy. Director (Admn) and Sr.AuO/AuO (Admn)

Pr. Director of Audit

- 1 Establishment matters relating to Sr.AuO/AuOs & AAuO
- 2 Sanction of Leave to Secretary to Principal Director of Audit
- 3 All correspondence to and returns to CAG office
- 4 Countersigning/passing of TA bills, conveyance bills, medical reimbursement bills of IA&AS officers
- 5 All the work relating to staff proposal, budget control statements and Appropriation Accounts
- 6 Allowing EOL to count for pension in circumstances mentioned in the MOF's memorandum No.F 6(2)-EV/68 of 18.4.1968 in case of Sr.AuO/AuOs & AAuO
- 7 Office Accommodation, shifting of office etc.
- 8 Office Association & Recreation clubs.

Director/Deputy Director

- 1 Establishment matter relating to Sr. Auditors, Auditors, Stenographer, Clerk/Typist & MTS (Multi Tasking Staff).
- 2 Functioning as welfare officer
- 3 All the work connected with Examinations (except SOGE)
- 4 Passing/countersigning of TA bills, conveyance bills, reimbursement of medical & Tuition fee bills of IA&AS officers & Gr ' B' Gazetted officer.
- 5 Sanctioning of advance for purchase of bicycle, Fan etc.
- 6 Allowing EOL to count for pension in circumstances mentioned in the MOF's memorandum No.F 6(2)-EV/68 of 18.4.1968 in case of Sr. Auditors, Auditors, Stenographer, Clerk/Typist & MTS
- 7 Sanctioning leave to AAuO beyond 15 days and in respect of Non-gazetted staff in excess of 30 days.

Sr. Audit Officer (Admn)

- 1 Passing/countersigning of TA bills, conveyance bills, reimbursement of medical & Tuition fee bills of Non-Gazetted staff and scrutiny of TA bills of GO.
- 2 Pension cases of staff and custody of nomination for Death-cum-Retirement Gratuity and Family pension.
- 3 Sanctioning of advance of pay and TA on transfer tour, festival advance and leave salary advance to non-gazetted staff.
- 4 Sanctioning of leave to Sr. Auditors, Auditors, Stenographers, Clerk/ Typists, Record Keepers and MTS for periods not exceeding 30 days when no substitutes are required.
- 5 Approval of drawl of increments to non-Gazetted staff.
- 6 All the work in connection with purchase of stationery, liveries, furniture etc.
- 7 All the work in connection with Annual Establishment Returns and other Routine Returns