



[Go to Contents](#)

**M A N U A L**  
**OF**  
**INSTRUCTIONS FOR THE GUIDANCE**  
**OF**  
**THE STAFF OF GENERAL INSPECTION SECTION**  
**2001**

**FA&CAO's Office**  
**Rail Nilayam**  
**SECUNDERABAD**  
**(FOR OFFICIAL USE ONLY)**

## **SOUTH CENTRAL RAILWAY**

### **PREFACE**

This Manual is issued for the guidance of the staff entrusted with the task of Inspecting Executive Offices, including field units and Accounts offices. It contains detailed instructions as to the scope, extent and method of Inspection. These instructions only supplement the rules contained in various codes, orders issued by Railway Board and Administration from time to time. All the staff of the Inspection Section are expected to be conversant with the procedure and instructions issued in this Manual, which have to be applied intelligently.

Omissions or inaccuracies if any noticed in this manual may be brought to the notice of the undersigned for issue of correction slips where necessary. Suggestions for improvements and alterations aimed at making the Manual more comprehensive and up-to-date are welcome.

Secunderabad

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## C O N T E N T S

Chapter	Page No's
1. <u>General</u>	
<b>Object and necessity of inspection, periodicity of inspection, field inspection, computers and inspection.</b>	<b>5-18</b>
2. <u>Scope of Inspection.</u>	
<b>List of items common to all offices both Non-Personnel and Personnel.</b>	<b>19-45</b>
3. <u>Items of check specially applicable to:</u>	<b>46-86</b>
Engineering Office/Filed Units	(46)
Mechanical /Operating Offices	(58)
Commercial Office	(64)
Catering Units	(66)
S&T Office/Field Units	(70)
Security Office	(71)
General Branch Office	(71)
Stores Office	(72)
Electrical Office/Field Units	(75)
Book Stall Accounts	(76)
Railway Recruitment Board	(77)
Public Relations Office	(77)
Medical Units	(78)
Educational institutions	(83)
Training Centers.	(85)

<b>Chapter</b>	<b>Page No's</b>
<b>4. Points to be looked into during Inspection of FA&amp; CAO's Office, Divisional Accounts Offices, Workshop Accounts and Chief Cashier's Office.</b>	<b>87-114</b>
<b>5. Disposal of Railway Board, Audit and Accounts Inspection Reports, Frauds and Embezzlements and Calendar of Returns</b>	<b>115-127</b>

**Annexure**

A. List of Offices that can be inspected on South Central Railway.	<b>128-143</b>
B. <u>Proforma for Annual Inspection Programme.</u>	<b>144</b>
C. Proforma for Progress Report showing the inspection carried out every month.	<b>145</b>
D. <u>Proforma for Report on field Inspections to be submitted to Railway Board.</u>	<b>146</b>
E&F. Proforma for Half/Yearly Accounts Inspection Report to be submitted to Railway Board.	<b>147-148</b>

## C H A P T E R - I

### [INDEX](#)

#### OBJECTS OF INSPECTIONS

101. i) The object of local inspection of executive offices (Headquarters and Divisions) and the subordinates' offices attached thereto, by Accounts Inspection teams at periodical intervals is primarily to ensure that the returns, vouchers etc. submitted by these offices to the Accounts Office have been correctly prepared with facts, and that all initial records on which such returns, vouchers, etc., are based, have been maintained efficiently in such a manner to produce as a reliable evidence in the Court of Law, should an occasion arise. It is, therefore, essential that these initial records which form the basis for the claims, accounts returns etc., submitted to the Accounts office, should be subjected to a thorough and critical examination during local inspections and linked with the vouchers/returns etc. to prove the authenticity and correctness of the latter. Any detailed check during these inspections of the documents and vouchers, which comes under the normal routine check of the Accounts Office should, be avoided as it will mean only an unnecessary duplication of work.
- ii) Since the inspections of executive offices will embrace only a test check of the initial records of the office (except cash and stores, which will be checked in full), it is necessary that the examination of the books, records, etc., should be conducted thoroughly and very critically, so that any defects in the procedure followed in the maintenance of the initial records either through ignorance or owing to wrong application of the extant orders, or deliberately which affect the financial interest of the Railway may be brought to light and rectified. These inspections are also intended to afford an opportunity to the Executive to get their points of doubt in accounts matter cleared on the spot. With this end in view, the inspecting staff should play the role of friendly critics and should consequently avoid unnecessary and frivolous objections, concentrating only on major issues and lapses.

#### NECESSITY FOR INSPECTIONS:

102. i). Though in certain cases original records are submitted, a large number of

accounts and supporting documents submitted for internal check are not original records, as such the internal check conducted in the Accounts Office is largely dependent for its efficiency on the degree of care exercised by departmental authorities over the accuracy of the original records.

- ii). It is, therefore, necessary to review the original records as submitted to Accounts and also to test the degree of care exercised by the executive officers over the accuracy of such records and to see that they are maintained properly in the prescribed forms.
- iii). Opportunity is also taken at this time to test check such Accounts, Vouchers, etc. which are not coming under the purview of internal check or cannot be checked adequately except at a local inspection.
- iv). Therefore inspection of executive offices at Head Quarters and Divisions should ensure the accuracy and authenticity of the transactions rendered by the executives.

103. For the reasons explained in the preceding paragraphs, the inspection work is one of the important functions of the Accounts Office. The Accounts Office is required to conduct inspections of:

- i). Executive Offices both at Head Quarters and Divisions including the offices attached to Workshop and Stores Accounts, Constructions Accounts.
- ii). Stores balances held at various stores depots and other subordinates on the Railway, Open Line and Construction.
- iii). Station Accounts.

104. i). Physical verification of Stores (Item (ii) of para 103) is done by the Inspectors of Stores Accounts and Accounts Stock Verifiers under the direction of FA & CAO (WS) or FA & CAO (C) for open Line or constructions as the case may be. This verification is carried out as per the procedure prescribed in Chapters XXXII and XXIII of the Indian Railway Code for Stores Department and Manual of instructions for Stock Verification, if any, issued.
- ii) Inspection of Station Accounts (Item (iii) of Para 103) is carried out by the Travelling Inspectors of Station Accounts under the overall direction of the FA & CAO /Traffic in accordance with the procedure prescribed in the Indian

Railway Code for Accounts Department - Part- II - Traffic Accounts, and manual of instructions for check of Station Accounts.

105. The rules for the inspection of Executive Offices are outlined in Chapter XVII of Indian Railway Code for Accounts Department Part I. This Manual which supplements these instructions is intended for the guidance of the staff who inspect the Executive Offices both open line and constructions.
106. For the effective implementation of the Programme laid down for inspections, a separate Inspection section is functioning in the Headquarters Accounts Office. This section is under the charge of DY.CAO (General) and under the Administrative control of FA & CAO. Similarly, the Inspection Staff of Construction Accounts will work under the Administrative Control of FA & CAO (Construction). The Divisional/or Unit Inspection sections will work under the direct control of Senior Divisional Accounts Officer/Senior Accounts Officers (CN)/Work Shop Accounts Officer, (W & S).

**THE HEADQUARTERS INSPECTION SECTION IS RESPONSIBLE FOR-**

107. i) Inspection of Offices under the Accounts Control of Hqrs. Offices.
- ii) Inspection of Unit Accounts Offices, Divisional Accounts and Workshop Accounts Offices. The Inspection Staff attached to the Hqrs. construction section will inspect the Offices of Construction Accounts.
- Note:** The workshop Accounts Offices will be inspected by the staff of the Hqrs. Inspection section but the report will be finalised by the FA & CAO (Work Shop and Stores). Similarly the units attached to the Work Shop Accounts Office will be inspected by the respective WAO's/AWAO.
- iii) Check of Book Stall accounts.
- iv) Staff canteens.
- v) Training centres and Educational Institutions in the jurisdiction of Head Quarters.
- vi) General Policy matters on the conduct of Accounts Inspection work.
- vii) Co-ordination of the inspection work in the Divisional Accounts Offices as per programme approved by FA & CAO.
- viii) Examination of Annual Programme of Inspection received from the

Division/Unit Accounts Officers and communicating the approval of FA & CAO.

- ix) Complete check of leave accounts of staff who were on the verge of retirement (at least two years before retirement).
  - x) Inspection of one divisional, sub divisional and two subordinate offices of any of the divisions.
  - xi) Check of at least one Static catering unit in a year and pantry cars run by private caterers.
108. a). **The Divisional Accounts Offices will be responsible for :**
- i) Inspection of all offices under their Accounts control.
  - ii) Inspection of Railway Schools within their jurisdiction.
  - iii) Inspection of all catering units falling within their jurisdiction.
  - iv) Check of Book Stall, Platform Stalls at stations.
  - v) Check of OT/NDA claims at Stations and other offices.
- b). The Workshop and stores Accounts Offices and construction Accounts Offices will be responsible for:
- Inspection of the Executive offices under their Accounts control.
- c). List of offices to be inspected and periodicity, separately for Hqs. Divisional and Workshop and Stores, Accounts Offices is given at [Annexure “ A ”](#).

**PERIODICITY OF INSPECTION: -**

109. i) In terms of Para - 1706-AI the Districts and Divisional offices should be inspected
- once in every two years, but the initial accounts of Engineering expenditure, both Construction and Open line should be inspected once a year. The first inspection of a construction division should as far as possible be made within three months
- of its formation. The Headquarters Administrative Offices will be inspected once in two years.
- ii) While inspecting a District or Divisional office, one sub-office in the case of Engineering expenditure and atleast two subordinate offices not in charge of a



Gazetted officer should also be inspected simultaneously.

- iii) As far as possible all the sub-divisional offices in a division should be inspected within the course of two years.
- iv) The offices, where there are not many transactions by way of miscellaneous cash, issue of passes, PTOs etc. may be inspected once in 3 years.

**PROGRAMME OF INSPECTION:**

110. i) The programme of inspection to be carried out in the course of the following year

should be drawn up by the Headquarters Inspection Cell, Divisional Accounts Offices and submitted for FA & CAO's approval not later than 1st March of each year. The inspection programme of Work Shop and Stores Accounts Offices as well as construction Accounts Units should draw their annual inspection programme and submit to their respective FA & CAO. However, a copy of its approved programme should be sent to PHOD for information. In respect of inspection programme of Divisions, Sr. DAOs should draw the inspection programme of the Divisions covering all the Units in the Divisions as per the periodicity of inspection. Before drawing the programme, the number of units available in the division for inspection should be updated. Sr. DAOs can approve their programme as per the guidelines issued by FA & CAO on this subject. However a copy of the approved programme should be sent to General Inspection Section of FA & CAO's Office for the information of the FA & CAO. FA & CAO shall pick up some of the Units from the Divisions programme to be inspected by Headquarters Inspection Section. In drawing up the programme, due regard should be paid to the programme of inspection by Audit Office staff so that undue strain may not be imposed on the executive offices by the Accounts and Audit Inspections taking place at the same time or within a short interval. As a reciprocal basis the offices inspected by the Audit Department will not be inspected by the Accounts within six months. The programme of inspection drawn by the Head Quarters and Divisional Accounts should show the following details.

- i) The offices proposed to be inspected during the year;
- ii) the month of inspection;

- iii) the date of last Inspection;
- iv) the number of man days involved and
- v) Interval of inspection.

(Annexure " B ")

- ii) A certificate that the programme has been drawn in accordance with para 1706 A I and in consultation with Audit should be incorporated by the Divisional/Unit Accounts Office while submitting their programme to Headquarters. The completion of the previous year's programme, the reasons for arrears in programme if any and when it can be completed and position regarding issue of inspections reports etc. should be furnished as a foot note in the programme. As regards to the inspection programme of Construction Units, the Headquarters/ Construction Accounts/Inspection Cell will scrutinise to see that the programme covers the offices due for inspection and submit the same to the FA & CAO/CN for approval and a copy of the approved programme sent to FA & CAO/General Inspection section for the information of PHOD. The inspection work should be regulated according to the approved programme which will be communicated to the Divisional Offices and the programme should be treated as confidential till the notice of inspection is actually issued.

111. Before the inspection of an office is taken up, the head of the office that is to be inspected should be given at least 10 days notice from the probable date of inspection. This will enable them to collect necessary documents and also ensure the head of the office to be present at his Headquarters to discuss the results of inspection with the inspecting official.

It is desirable that the Gazetted Officer in-charge of the inspection section, both in the Headquarters and Units, associates himself with the inspection, to the maximum extent possible. The head of the inspection team shall distribute the items to be inspected to the members of the team, the important items being kept for himself.

112. Prior to the departure for/commencement of inspection the inspection team should obtain the following:

- i) Month to which the inspection of the original records should be applied. This should be selected by the Gazetted Officer in-charge of the Inspection section.
  - ii) All the original bills, statements etc. submitted by that office are dealt with in the Accounts Office for the specified month and also the paid vouchers of the specified month are available in the Accounts Office.
  - iii) From each of the concerned section of the Accounts Office a memorandum signed by the Section Officer, of points requiring special attention or examination on the spot, and Cases of long delay in the clearance of any arrears of work of outstanding item in the suspense account so that remarks of the executive towards the disposal of the arrears/clearance of the suspense item should be obtained.
  - iv) Scale check of the unit proposed for inspection.
  - v) Details of works, agreement particulars of the work that are in progress of the unit proposed for inspection.
113. A register should be maintained in the Inspection section in which the particulars of original vouchers collected from the Accounts Office and checked with the initial records during the inspection should be recorded under the signature of the inspecting officer. A record of items checked should also be kept in a separate register. This will facilitate responsibility being fixed at later date for negligence in carrying out the inspection effectively resulting in the non-detection of frauds and malpractices in time.
114. The inspection section should file the advice received from printing press regarding the Money Value Books issued to the various executives, Book stall agreements, Special sanctions if any etc. The inspecting officials should carry such references, form etc., applicable to the particular unit proposed for inspection, and verify the actual position, correct accountal etc.
115. The inspection staff shall conduct the Inspection of executive office whenever possible headed by the Gazetted Officer. Where the officer accompanies the team from the beginning, he will distribute the items to be checked to the members of team and look into important aspects himself. In his absence the section officer (Accounts) will distribute the items and keep for himself the important items. The check of imprest

cash, service stamp and review of important case files regarding progress of works, procurement of stores etc. and register should as far as possible be checked by the S.O. The Gazetted Officer if he is unable to accompany the team could join them later, he should then examine the preliminary report, select important items for personal scrutiny and discuss the report with the Head of the office inspected. The Gazetted Officer and in his absence the S.O.(A) should ensure that the items that are required to be examined have been fully covered and actually checked by the staff. For this purpose, the various items of records to be examined in each office are indicated separately, in chapter II (Para 202). These items should be included in register referred to in para 113.

116. All irregularities and objections noticed during the course of inspection should be noted down methodically, quoting the rules and orders in support of the objection. Errors of principles, errors in postings and other instances and cases of frauds and losses should be brought out clearly. The notes made out by the staff should be handed over to the head of the team. He should examine the points and where necessary obtain all relevant facts in connection with each case and verify from original record on the spot so that each item could be presented complete in all respects. All important points should be personally brought to the notice of the officer whose office is inspected for suitable action.
117. During the inspection of an office, besides checking the accounts of cash and stores the following should also be done.
- i) A detailed examination to ensure that all the returns, bills, statements and accounts of the one month selected for check, submitted to the Accounts Office agree with the books and original records kept locally.
  - ii) A test check should be made of the original record not submitted to the Accounts Office and of the accounts returns, vouchers, etc, which are not checked in the Accounts Office or which cannot be checked adequately except locally since the last inspection either by Accounts or by Audit;
  - iii) A general review of the procedure relating to initial accounts of receipts and expenditure of cash and stores with a view to making helpful suggestions towards the elimination of useless returns, redundancy of any kind and wasteful methods.

- iv) To assist the departmental officers in the matters affecting accounts, budget or the financial regularity of transactions.
118. The inspecting staff should initial with date on all registers, documents etc. (Except service cards) examined by them as a token of their check.
119. After the inspection is over, all irregularities and objections which are noted down should be gone through by the inspecting officer and important points taken up for discussions with the Head of the Office inspected as far as possible on the spot. This discussion is intended to enable the respective officers to understand and persuade each others points of view on every item of irregularity or objection brought to light and should, therefore, be free and frank. If satisfactory explanations are forthcoming as a result of discussion, the items of objections should be dropped and should not find a place in the inspection report. The objections, which could not be dropped, as a result of discussion will be issued in the form of inspection report prepared in two parts. The first part should contain points of major importance and issued as Part I, all other items being regulated to part II.
120. The inspection section besides conducting the local inspections and dealing with the reports thereon should also deal with the Audit Inspections Report Part I and part II and the special letters that are received in this section. The Audit Inspections Report special letters should be forwarded to the executive officers immediately on receipt for remarks. The Part II, Items on which action is complete could be treated as closed. Remarks of the executive on Part I Inspection Report and special letters should be considered where necessary in consultation with the internal check sections, and final remarks communicated to Audit.
- Note:** The section which should deal the Audit objections, Special letters, Draft paras etc. is purely the discretion of FA&CAO in Head Quarters and Sr. DAO's concerned in their Jurisdiction
121. The Inspection sections should furnish details of Audit inspection Report and special letters outstanding at the end of each month before 10th of the following month to the

Efficiency Section for the purpose of discussion at the meeting of HODs with the General Manager.

**THE INSPECTION SECTION SHOULD MAINTAIN THE FOLLOWING REGISTERS:**

122. i) Register to watch the receipts and disposals of Inspection reports by Audit and Accounts and Special letters from Audit.
- i) Register of serious irregularities.
- ii) Register showing recoveries made and the recoveries forgone, as a result of accounts inspection.
- iii) Register showing the outstanding position of Railway Board Inspection Reports.
- iv) Register showing the recoveries made at the instance of Audit.
- v) Register for recording the particulars of the original vouchers collected for check in the initial records.
- vi) Calendar of returns.

These registers should be submitted to the Gazetted officer in-charge of the section for review every month.

123. In addition to the registers mentioned above, the Inspection sections both in Headquarters office and Units should maintain a Register showing the progress of Inspections in the form as at **Annexure “ C ”**. This register should be perused by the Gazetted Officer in charge of inspection section every month and submitted to Dy. CAO/ Sr. DAO. The unit accounts Officers should indicate the position of inspection in their monthly progress report for the information of FA & CAO.

124. Inspection should include only a test check of the initial records maintained in the executive offices. Apart from the review of the financial records and transactions through test checks the inspecting team should review on a selective basis;
- a) A selected item of activity such as the following in its entirety and check all aspects of a particular transactions horizontally: -
- i) Purchase and use of materials.
- ii) Repairs of equipment, and
- iii) Operation practices for the purpose of determining whether specific activities might be causing loss to the Railway, and check up whether

the "Internal controls" laid down by the Executive Officers themselves are being effectively exercised.

b) Review of the progress of works in the jurisdiction of unit proposed for inspection.

125. The Inspection section should concentrate on inspection of works and stores, which provide ample opportunities for malpractices. Experience has shown that numerous irregularities are committed in the stores accounts and accounts of works (for example excess consumption of stores, excess issue of stores for which contractor is not charged and closing a work half-way and employing the same agency in the next year for the balance of work at enhanced rate etc.) which can be thrown up by an intelligent exercise of the inspection functions. Materials and stores form a very high percentage of railway expenditure and therefore, every effort should be made to identify areas where economy can be achieved. Manpower review is one of the important areas of check. The inspecting officials should review the staff position and identify the surplus labour if any, during inspection.

126. If, in the course of inspection an error, which is common to, more than one office is detected, it should not be dealt with as an ordinary item of the Inspection report. It should be deleted from the report and special correspondence initiated to avoid recurrence of this mistake in other offices. A reference of such correspondence should be made against the deleted items of Inspection report. The Inspecting Officer should personally examine some important initial records and satisfy to the procedure of accounting of cash and stores. While inspecting a newly formed office, for the first time, the Inspecting Officer should carefully scrutinise the procedures, adopted for dealing with the check of receipt, custody and disposal of cash and stores etc.

127. During the course of inspection serious irregularities noticed viz., deviation in policy, wrong interpretation of rules resulting in the loss of revenue, increase in expenditure due to wrong application of rules, or efficient performance of work carried out in one particular unit which can be introduced by other units etc. should be circulated to other accounting units and executives for information and necessary action.

The inspecting officials shall not only point out the mistakes and irregularities but also bring out in the report any aspects of working which merits appreciation and if necessary prepare a note separately and put up to FA & CAO viz., computerisation of certain aspect of work which has resulted in savings in manpower and improved efficiency.

The Inspecting officials during the course of inspection of accounts office, in particular noticed if different procedures are being followed in different accounting units, can suggest in their Inspection report the uniform procedure to be followed by all units.

**FIELD INSPECTION:**

128. Inspection of field units viz., SE/Works, SE (P.Way), CTRX/Office, Loco Shed, Fuelling points, Goods yards etc. is one of the important activities to be performed by Officers. The inspection of field units is an important channel of communication between the Officers at Head Quarters and Division with the staff at root level. Field inspection can enable the officers to have the first hand knowledge of the prevailing conditions in which they have to carry out their day to day work, limitations if any to implement the Railway Board's orders, Head Quarters instructions, whether they have correctly understood the policies, programmes and guidelines issued from Head Quarters and implemented etc. Therefore, field inspection aims at ;
- i) To know the prevailing condition in which of the field staff have to carry out their day to day work.
  - ii) Limitations, difficulties if any in implementing Railway Board orders, policies and instructions issued from time to time.
  - iii) Whether the circulars issued, from Head Quarters have been received, understood and properly implemented.
  - iv) Assistance required if any from Head Quarters to carryout their day to day work.
  - v) To convey the priorities and objectives of the Railway Management with a view to reduce the manpower and to bring about cost effectiveness in their work.

Keeping in view the above objectives, Railway Board has directed all the officers to carryout regular field inspections. As far as the Accounts Officers are concerned, Finance Commissioner, Railway Board has directed all 'SA' and 'JA' Grade officers to



conduct at least one inspection in a month. Group 'B' officers are also required to conduct inspections regularly. A report on field inspection carried out by 'SA' and 'JA' Grade officers has to be compiled as per **Annexure “D”** and sent to Railway Board every Quarter. The important aspects noticed during inspections with money value (if any) should be indicated in the report. In respect of 'SA' Grade Officers, copies of the inspection notes should also be sent along with the report.

Similarly a report on inspections conducted by Accounts Officers has to be prepared and sent to GM's office every Quarter. This report has to be compiled by General Efficiency section, of FA & CAO's office.

### **COMPUTERS AND INSPECTION:**

129. The Railway accounts have been computerised in many fields like stores accounts, revenue accounting, pay roll accounting, provident fund accounting etc. Therefore, the inspecting officials should familiarise themselves with computers so that the inspection of Head Quarters, Division and field unit will be effective. There are two ways of conducting inspection of the computerised accounts, viz.

- (i) Inspection through the computer and
- (ii) Inspection around the computer.

In the former case, inspection team will have to run parallel programmes through the computer like the one audit is conducting viz., “IT” Audit. In the latter case, the inspection team have to check the peripherals, basic data and end results. The accuracy of these documents would be verified and satisfied by the inspection team. The inspection team can follow the second method.

130. Therefore the staff drawn for conducting inspection should have adequate knowledge in computer working. During inspection, the following aspects should be looked into wherever computerised method of working has been introduced.

- 131. i). Documentation of the changes made from the manual system to computerised system to ensure that there is no deviation to the existing basic rules and procedures.
- ii). The changes, modifications done if any to suit the end user needs have been

done carefully and the same are authorised.

- iii). The system should have proper security policy and procedures.
  - iv). Proper Back up programme and data tapes stored efficiently.
  - v). Test check has to be exercised on the data entries, and other records e.g. a test check of the opening balance of P.F. subscribers should be done to see that the balances are correct and there is no irregular balance. No advance is sanctioned without sufficient credit balances etc.
  - vi). Exceptional reports are generated on various phases of work viz., suspense balances, pension, P.F. accounting, progress of work etc. for review.
132. The inspection team should analyse and review various phases of works that are being performed through computers and suggest the scope and extent of internal check required to be carried out in the Accounts Office as a result of computerisation. The introduction of computerisation should also result in savings in Manpower. The extent of savings should be reviewed during inspections of Head Quarters and Divisional Offices.

## **C H A P T E R – II**

### **INDEX**

201. **SCOPE OF INSPECTION:**

The important items generally applicable to all offices to be inspected and the points required to be seen are given below: Any other items though not mentioned in the list may also be subjected to similar check as per extant rules and orders. While inspecting an office, items especially applicable to that office along with the items mentioned in the list should be checked.

202. **LIST OF ITEMS COMMON TO ALL OFFICES NON-PERSONNEL.**

- 1). Imprest cash including Spl. Imprest Account.
- 2). Postal stamps account.
- 3). Franking Machine Account.
- 4). Misc. cash receipts and remittances.
- 5). Pay orders.

- 6). Money value books and machine numbered books.
- 7). Register of Agreements, and review of Tenders and contracts.
- 8). Review of Agreements.
- 9). Stationery books and forms.
- 10). Consumable Stores Account.
- 11). Clothing Account.
- 12). Dead Stock and Tools and Plants.
- 13). R.M.C/Credit Notes issued for carriage of Rly. Materials.
- 14). History Book of vehicles, typewriters etc.
- 15). Review of Inspection Notes of PHODs/ HODs.
- 16). Review of Outstanding Audit and Accounts Inspection Reports.
- 17). Review of Bills Register.
- 18). Review of Telephone bills.
- 19). Review of Log Book.
- 20). Review of Monthly Progress report/PCDO to Rly. Bd. etc.
- 21). Review of Stores ledger.
- 22). Review of Progress of expenditure.
- 23). Write-off and sanctions.
- 24). Register of Library Books, Receipts, Accountal and issues.
- 25). Review of Implementation of Rly. Bd's orders.

203. **POINTS REQUIRED TO BE SEEN ON EACH OF THE ABOVE QUOTED ITEMS ARE GIVEN BELOW:**

1. **IMPREST CASH:**

- i). The cash balance on hand to be verified by actual count and tallied with the book balance, Certificate to this effect should be recorded in the imprest register under the initial of the inspecting official.
- ii). Proper arrangements exist for the safe custody of the cash.
- iii). Prescribed imprest register is maintained in the prescribed form, and the amounts spent are recorded correctly.
- iv). Recoupments are made periodically.
- v). The Imprest Account is balanced and closed daily.
- vi). Amount spent from imprest are correctly payable and authorised by the Gazetted Officer.

- vii). The sanctioned amount is not in excess of requirement, and justifications exists. In case recouplements are made occasionally, reduction of imprest is to be suggested.
- viii). Special Imprest sanctioned for a specific purposes are closed immediately duly surrendering the balance amount after the special event is over.
- ix). Amount spent from special imprest are spent only for the specific purpose for which it was sanctioned.
- x). Separate imprest Account is maintained and not mixed with general imprest, if the imprest is sanctioned for special purpose.

**2. POSTAL STAMPS ACCOUNT:**

- i). Service stamps on hand to be verified by actual count and tally the same with the balance as per Register of Stamp Account.
- ii). It should be seen that ordinary postal stamps are not used and only service stamps are used.
- iii). Recouplement of service stamps are properly accounted in the postal stamps account.
- iv). Full particulars are given in the postal account register for the usage of service stamps.
- v). The postal stamp account is balanced daily/periodically, and initial of the incharge/supervisor is obtained in the Resister of Stamps Account.
- vi). If the postal stamps are used for Registered articles etc., necessary acknowledgement obtained from the postal authorities are pasted in the Postal Stamps Register.
- vii). Test check of the entries in the register is made to ensure that the stamps have been used for office use only.

**3. FRANKING MACHINE ACCOUNT:**

- i). Proper sealing of Franking Machine is to be checked.
- ii). Opening and closing Nos. are entered in the stamps register.
- iii). Proper account for usage of stamps from the Franking Machine is

recorded in the stamps register.

- iv). When stamps are recouped from Postal Department, necessary entries are made in the register (opening and closing numbers)
- v). Rebate @ 3% for the usage of Franking Machine is claimed from the Postal Department periodically, and the amount realised is accounted for in the Railway's account.

**4. MISCELLANEOUS CASH RECEIPT AND REMITTANCES:**

- i). The office is authorised to receive the cash, and proper receipt is issued for all receipts of cash.
- ii). The receipt books have been kept under lock and key in the personnel custody of the official responsible.
- iii). The amount received is remitted to the cash office or to the nearest station without any avoidable delay and the amount is remitted correctly.
- iv). Proper Acknowledgment is obtained and pasted to the counter foil.
- v). Proper account is maintained for the receipt and deposit of cash.
- vi). Necessary returns are submitted to the Accounts Office monthly.
- vii). Correct allocation is furnished on all the vouchers.

**5. PAY ORDERS:**

- i). The Pay Orders issued by the office are checked to see that the drawal of amount is justified and sanction of the competent authority is obtained.
- ii). Pay order book is properly maintained and necessary certificate is recorded to the effect that all the folios are checked and found correct.
- iii). All the pay orders are stamped with seal of the office.
- iv). Pay order books are kept under lock and key.
- v). Separate register is maintained for issue of pay orders.
- vi). After the amount is drawn, necessary vouchers are sent to the Accounts Office in time.
- vii). Amount drawn through pay order is spent immediately and only for the

purpose for which it is drawn.

**6. MONEY VALUE BOOKS AND MACHINE NUMBERED BOOKS:**

- i). Proper Accountal and receipt of the books is to be checked with the memos issued by the Press/Forms Depot.
- ii). Proper arrangements exist for safe custody of the books.
- iii). The number of unused books agree with the entries in the stock register.
- iv). All issues are properly acknowledged.
- v). Obsolete or excess to requirements are not stocked.
- vi). Prompt action is taken in the event of loss/theft of money value books/or folios, viz. Gazetted notification, report to the Police, etc. to avoid fraudulent usage of the Money Value Books.

**7. (a) REGISTER OF AGREEMENTS:**

- i). A Register is maintained in the prescribed form.
- ii). All agreements entered into with the contractors are entered in the register.
- iii). Complete details viz. name of the work, Agt. No., and date, letter of acceptance of the agreement, total value of the Agt./contract, Date of commencement, due dt. for completion, particulars of EMD/SD, extension granted if any, special remarks if any etc., are furnished.
- iv). The register is periodically reviewed and initialled in the inspection sheet.

**(b) TENDERS AND CONTRACT:**

- i). Tenders have been called for with the sanction of the competent authority.
- ii). Accounts concurrence is obtained before calling for Tenders (in the case of Single, Limited and Special. Limited Tenders and all other cases where necessary).
- iii). Tenders have been called for, only after preparation of Estimate, sanction of Indents (For supply), drawings and plans etc.,
- iv). A register is maintained showing all particulars of tenders received.

- v). In case of sale of Tender Forms, proper account is maintained for receipt, accountal and remittance of cash.
- vi). Tenders have been called for well in advance of the date of commencement of work.
- vii). All relevant rules and procedures have been followed for calling, opening, and finalisation of tenders.
- viii). Terms and conditions stipulated in the Agreement/Contract are as per extant orders.
- ix). TCP has been formed as per the provisions of S.O.P./Rly.Bd. instructions.
- x). There is no deviation from the standard conditions, special conditions, if any, and have the prior approval of the competent authority.
- xi). The lowest tenders only have been accepted.
- xii). Negotiations if conducted are as per latest instructions on this subject i.e. only with the lowest Tenderer etc.,

**8. REVIEW OF AGREEMENTS:**

- i). Agreements Register should be checked to ensure that all details are furnished
- ii). Some of the agreements should be checked with reference to
  - a). Progress of the work,
  - b). Supply of Steel, Cement are as per the Agt./Schedules.
  - c). Test check the measurements recorded and bills claimed.
  - d). There is no delay in progress of the work/supply.
  - e). Proper action has been taken against the Agency in case of delay.
  - f). Final Bills are prepared without delay on completion of the work and final Measurements are taken. If there is undue delay in preferring final bills, the reasons for the delay should be analysed.
  - g). All records connected with execution of the work are maintained correctly.
  - h). The claims preferred are only to the extent the works are executed/supplies made.
  - i). Variations to the execution of work or supply of items are

regularised with the sanctions of the competent authority as per rules.

- j). CR is drawn at the earliest, booking the necessary expenditure towards material & establishment.

**9. STATIONERY BOOKS AND FORMS:**

- i). Necessary Registers are maintained properly for receipts and issues.
- ii). There are no abnormal issues.
- iii). Issue of "Xerox" paper etc. proper account is maintained separately.
- iv). Stationery purchased locally in case of urgent need are done after obtaining proper sanction and as per provisions of SOP.
- v). Computer Stationery is purchased only after necessary sanction is obtained from the competent authority, and the purchase is made as per the provisions of SOP (Part 'C') and extant rules on this subject.

**10. CONSUMABLE STORES ACCOUNT:**

- i). Register is maintained to record the receipt of consumable stores.
- ii). 'Empties' are checked with Issue Notes.
- iii). Issues are as per the prescribed scales.
- iv). Balances have been attested periodically by a responsible official.

**11. CLOTHING ACCOUNT:**

- i). Requisitions are prepared in accordance with dress regulations.
- ii). Proper records are maintained for all receipts and issues and issues are made with clear signature/acknowledgment.
- iii). The receipts are checked with Issue Notes.
- iv). Winter uniforms are issued as per the eligibility criteria, and as per periodicity.

**12. DEAD STOCK - TOOLS AND PLANT:**

- i). The Dead Stock Register is maintained in prescribed form showing the purchase reference, P.O. No. etc.,
- ii). The receipts, Issues and balances are correctly posted.
- iii). Receipts should be checked with the firms Invoice, Issue Notes etc.



- iv). The Day Book of Receipts should be checked to see that all Tools and Plants received have been accounted for in the Tools and Plant Register.
- v). Proper arrangements exist for accountal and safe custody of the Dead Stock items kept in stock.
- vi). All items available/received are properly and correctly taken in the Dead Stock Account.
- vii). Proper nomenclature, price list No, measurements etc. are indicated against each item .
- viii). Separate Folios are kept distinctly for items like, PCs, VCR, TVs, Cameras, Audio Visual equipments, Fridge etc.
- ix). Departmental Stock verification has been done periodically and certificate recorded against each item .
- x). Un-serviceable Tools and Plant are condemned under proper authority and sent to stores Depot. expeditiously.
- xi). Suitable reference furnished in the Dead Stock Register for the Articles sent to scrap Depot, Transfer to other units etc.

**13. RMC NOTES AND CREDIT NOTES:**

- i). RMC Notes are issued only for the transport of Railway Materials and the materials are for a bonafide Rly. Purpose.
- ii). Credit Notes are issued only when freight charges are required to be borne by the Railway as per the purchase order.
- iii). Where credit notes are issued towards wharfage or demurrage charges, it should be seen the circumstances under which the charges incurred and sanction of the competent authority is obtained for issue of credit notes.
- iv). If the charges are incurred due to delay in unloading, want of staff, negligence of staff etc., the matter should be reported to the concerned responsible official for action against the staff.

**14. HISTORY BOOKS OF VEHICLES, TYPEWRITERS ETC : -**

- i). Complete History of the Vehicle, viz. firm name, cost of the vehicle/item, date of purchase, model etc. are furnished in the Register.
- ii). Details of spare parts supplied, free guarantee period etc. is indicated.

- iii). Expenditure incurred for repairs, overhauls and spare parts are posted correctly in the register and the monetary limit prescribed for various factors are not increased.
- iv). In the case of new machines, free servicing if any agreed to by the suppliers is availed of.
- v). Released unserviceable spare parts after repair are accounted and sent to the scrap depot under DS8.

**15. REVIEW OF INSPECTION NOTES OF GM/PHOD/RLY. BD. OFFICIALS:**

- i). Necessary register is maintained to watch the finalisation of the observations made in the Inspection Notes.
- ii). Observation/Objections pointed out have been properly attended to.
- iii). All the Inspection Notes have been pursued properly.

**16. REVIEW OF OUTSTANDING AUDIT AND ACCOUNTS INSPECTION REPORTS:**

- i). Outstanding Audit and Accounts inspection Reports are properly attended to and the mistakes/irregularities have been rectified.
- ii). In the case of Pt. II Accounts Reports, the finality of the action rests with the Executive Units where the inspection was carried out. Action taken on the Part.II reports should be reviewed during inspection.
- iii). In the case of Stock Verification reports and TIAs reports, it is to be seen and reported that any DAR case is pending against any employee or against the unit due to Stock Verification Reports or TIAs reports.
- iv). It is to be enquired and reported that, is there any vigilance enquiries dealing with financial matters is pending.

**17. REVIEW OF BILLS REGISTER:**

- i). A register to record the bills received in the office is maintained and postings made correctly.

- ii). Postings are made as and when they are received.
- iii). Bills have been passed expeditiously and the outstanding on hand is not heavy.
- iv). Paid bills for the month selected should be traced in the bills register, and checked.
- v). The register is put up to the controlling officer periodically for review.

**18. REVIEW OF TELEPHONE BILLS:**

- i). A separate Register is maintained to indicate the receipt of Telephone bills with separate folios for office and residential phones.
- ii). All the Bills passed are properly entered, there is no unusual/abnormal charges passed for payment. In such case, the reasons for such payment should be reviewed.
- iii). In the case of residential DOT phones, the permissible calls prescribed by Rly. Board for Bi-monthly is limited to 650 calls. The Officers should pay exceeding this limit themselves or in the case of official calls the same has to be condoned by PHOD/AGM. This aspect has to be checked.
- iv). Charges for Private Calls (Trunk Calls) etc. have been recovered from the officer concerned.

**19. REVIEW OF LOG BOOK:**

- i). A general review of the Log Book pertaining to all department vehicles with reference to the movement of the 4 wheelers and 2 wheelers (RPF) and entries made therein.
- ii). Whether, the journeys performed are systematically and correctly recorded with time, date, kms. travelled, and signature of the officer travelled.
- iii). In case of private trip, it has to be checked whether necessary charges have been billed and collected.
- iv). Consumption of petrol to commensurate with the kms. recorded in the Log Book.

- v). Petrol and other consumable oil drawn are recorded in the LOG Book systematically.

**20. REVIEW OF MONTHLY PROGRESS REPORT - MPR/PCDO:**

- i). It has to be seen whether, the activities/ progress indicated in the report are correct.
- ii). Arrears if any reflected in the report are factually correct.
- iii). Reasons for not achieving the target are factual and correct.
- iv). In case of MPR on execution of works, test check of some of the items, indicated in the report should be reviewed with the connected records.

**21. REVIEW OF STORES LEDGER:**

- i). Separate ledgers are maintained for Cl. I, Cl. II consumable stores, empties etc.,
- ii). Postings are up to date and test checked with connected records like DMTR etc. to ensure the correctness of the postings.
- iii). Proper records are maintained for receipt and issues.
- iv). Balances are arrived correctly.
- v). Stocks are not held unnecessarily.
- vi). In case of overstock items, proper action is taken for disposal.

**22. REVIEW OF PROGRESS OF EXPENDITURE:**

- i). Proper records are maintained for the incurrence of expenditure.
- ii). Expenditure incurred is sanctioned and same is as per the provisions made in the Budget.
- iii). Debit/Credit relating to the year are booked in the same year's account.
- iv). Adequate action is taken to obtain all Dr./Cr. and to account for in the same year.
- v). All adjustments, AMs, Transfers are accounted without delay.
- vi). All expenditure are properly allocated and brought into the Account.

**23. WRITE-OFF/SANCTIONS:**

- i). Proper records are maintained for all sanctions and write-off.
- ii). Write-off sanctions have been obtained as per the provisions of SOP,

Codal provisions etc.

- iii). Finance concurrence has been obtained, wherever necessary.
- iv). Staff responsibility has been fixed, for the write-off proposals involving loss for which Rly. Employees are responsible.
- v). Preventive measures are taken to avoid recurrence of loss/theft etc., for which write-off proposal is obtained.

**24. LIBRARY BOOKS:**

- i). A register is maintained for receipt and issues.
- ii). Proper accountal of the books is checked with reference to receipt vouchers.
- iii). Books issued to the officials are returned within the prescribed time.
- iv). Books purchased for the library are as per the requirement, and guide lines issued by Railway Board.
- v). Books, which are not required for day to day functioning, are not purchased.
- vi). Books purchased for library are as per the monetary limits prescribed and had the sanction.
- vii). In case of books lost/not returned, proper action is taken to recover the cost etc.

**25. REVIEW OF IMPLEMENTATION OF RAILWAY BOARD ORDERS, INSTRUCTIONS ETC:**

During inspections, the inspecting officials should test check and see whether the important Railway Board Orders, circulars etc. are properly and correctly implemented, the instructions if any have been correctly understood and there is no deviation.

**204. LIST OF ITEMS COMMON TO ALL OFFICES (PERSONNEL) AND POINTS REQUIRED TO BE SEEN ON EACH:**

- 1. **ATTENDANCE REGISTER:**
- 2. Prescribed Register is maintained, with names and designations recorded

correctly.

- i). Staff have signed in the attendance Register at the prescribed time and counter signed by the Controlling Officer.
- ii). Staff attending late have signed only in the late attendance and not in the regular attendance Register.
- iii). All the absenteeism's are properly regularised.
- iv). Late attendance is properly reviewed and suitable action taken for condonation/debiting casual leave.
- v). No staff remains unauthorised absence for long period and if any such cases, proper action is initiated against the employee.
- vi). Attendance Register is test checked with leave account, C.L. card etc. to verify the correctness of postings of leave/leave availed.
- vii). Test checked with salary bills to ensure that wages are drawn only for the duty period, and absence during assumed attendance are regularised properly.

**3. SCALE CHECK;**

- i). Proper Register/Record is maintained to indicate the sanctioned posts, category wise
- ii). Checked with Attendance, Pay Bills etc. to see that the posts operated are as per the sanction strength
- iii). Book of sanction reference is indicated against each Department against the posts sanctioned.
- iv). No posts are operated in excess to the sanctioned strength or without sanction
- v). In case of excess operation, action has been taken to regularise the posts.

**4. LIMITED CURRENCY REGISTER:**

- i). Proper Register is maintained and complete details viz. category, period of sanction etc. are recorded.
- ii). The date/dates from which the posts are being operated to be indicated

clearly.

- iii). No posts are operated beyond the period of currency unless it is extended by the competent authority.

**5. SERVICE REGISTERS:**

- i). Service Registers have been opened for all the employees without delay and necessary Medical Certificate attached.
- ii). All required details have been filled correctly.
- iii). Necessary Thumb impressions have been obtained and certified by FPE/Responsible official.
- iv). Service records are kept in safe custody.
- v). The Date of Birth recorded in the S.R. agrees with Medical Certificate, School Certificate etc.
- vi). All necessary entries viz., increment, transfer, promotion, fixation of pay, option forms for PF, CGIS, sanction reference of HBA, Scooter Advance etc. are recorded correctly and attested by Gazetted Official.
- vii). Qualifying service is recorded every year and period not qualified for pensionable service is recorded correctly.
- viii). In case of employees, for whom DAR action have been initiated, suitable entries in the S.R. duly indicating the punishment penalty, suspension etc. entered clearly and duly quoting the orders of the competent authority.
- ix). That the Service Records are periodically reviewed, by the controlling officials.
- x). In respect of SC, ST and BC candidates authenticated documentary proof should be available in the SR/Personal File of the employees concerned.

**6. CASUAL LEAVE AND SPECIAL CASUAL LEAVE :**

- i). C.L. cards are maintained properly and C.L./R.H. are sanctioned by the authorised official.
- ii). Sanctioned C.L. or R.H. is correctly recorded in the attendance Register.
- iii). C.L./R.H. are availed within the prescribed limit. This should be test checked with Attendance/Muster.
- iv). Separate Register is maintained for the purpose of availing special

Casual Leave duly indicating individual employee name wise.

- v). Proper sanction exists for availing special casual leave.
- vi). For Grant of Special Casual leave on Sports Account, the prescribed limit, for representing Zonal, National, International events are correctly followed and necessary sanction exist for availing the spl. C.L.

**7. COMPENSATORY LEAVE ACCOUNT:**

- i). A Register is maintained to watch that the compensatory leave is sanctioned for having worked on holiday and the staff has been booked by the office.
- ii). The compensatory leave is availed within a reasonable period.
- iii). Supervisory staff are not sanctioned compensatory rest.
- iv). In the case of staff governed by 'Factories Act' and the HOER the rest given is in accordance with the provisions of the said statutes.

**8. LEAVE ACCOUNT:**

- i). Leave account is maintained correctly for all the staff on Rolls, and governed by the leave rules the employee is governed.
- ii). Advance crediting of LAP/LHAP are made correctly taking into account the dt. of joining, period of leave without pay etc.
- iii). Every leave posting in leave account (Debit) is supported by leave application, and sanctioned by the competent authority.
- iv). In the case of commuted leave employee's specific request is forthcoming and the period of absence is covered by Medical Certificate.
- v). Proportionate reduction in the LAP @ rate of 1/10 for the period of LWP (if any) is done before affording advance credit every half year.
- vi). In the case of 'LND', extraordinary leave etc, the leave period is covered as per the extant rules.
- vii). In the case of 'LHAP' - Leave salary is drawn correctly.
- viii). LWP period are recorded correctly in the S.R. and no wages are drawn.
- ix). No leave is sanctioned/availed without sufficient leave balance.
- x). Postings of leave account are test checked with reference to



Muster/Attendance register etc. and Leave balance is brought forward correctly on every page of the leave account without any over or under casting of leave.

- xi). Leave accounts are properly attested by the responsible official periodically.
- xii). Paternity leave is availed by the male employee within the prescribed time.
- xiii). Maternity leave is availed for the first two living children and necessary entries about availing the leave mentioned in the leave record.

**9. EXTRACT OF MUSTER /ABSENTEE LIST:**

- i). Extract of muster sent to the personnel department are test checked with attendance register/muster roll and to ensure that the extractions are correctly done.
- ii). Leave particulars shown in the Absentee list agree with the Attendance Register.

**10. TRAVELING ALLOWANCE AND CONVEYANCE ALLOWANCE:**

- i). The T.A. Bills are correctly prepared, signed by the controlling officials.
- ii). The movement shown in the Journal agrees with Attendance/Muster Rolls.
- iii). The amount of T.A. claimed are as per the eligibility criteria based on their Pay and Class of City.
- iv). The movement shown in the Journal are test checked with Train Time Table to ensure that the claims are correct.
- v). Conveyance allowance claimed by the employee is admissible as per rules and rate per km. claimed are as per prescribed rates.

**11. NATIONAL HOLIDAY ALLOWANCE:**

- i). The allowance is claimed only for those non-gazetted official, who are essentially required to work on National Holidays and the booking of staff on National Holidays had the sanction of the competent authority

i.e. DRM/ADRM etc.

- ii). The staff in whose favour the allowance is drawn has actually worked on that day as per the attendance register.
- iii). The rates of allowance claimed are in accordance with the rates furnished by the Railway Board from time to time.

**12. OVER TIME ALLOWANCE:**

- i). Necessary Registers are maintained to record the overtime worked and entries attested by the Gazetted Official.
- ii). Necessity for working overtime should be closely scrutinized.
- iii). The rate of allowance is correct.
- iv). The actual O.T. worked and allowance claimed is in accordance with the sanction.
- v). The entries in the Register and O.T. slips have not been altered without proper attestation.
- vi). The total O.T. allowance claimed agrees with the O.T. Register.
- vii). Classification of staff is done, as per HOER and that the calculation of O.T. is correct.

**13. RENT ROLLS:**

- i). Rent Rolls are prepared correctly including all the employee's who are in Rly. Quarters.
- ii). Rent, water, conservancy charges shown in the statement are correctly recoverable from the staff.
- iii). Electrical energy charges are recovered correctly from all the staff in occupation of Rly. Quarters.

**14. BUILDING REGISTER:**

- i). Necessary Building Registers are required to be maintained by the Engg. Subordinates and a copy of the same is available in the Personnel Branch for forcing correct recoveries.

- ii). Complete details viz., Plinth area, type of the building, electrical installations etc. are indicated both for service and residential buildings.
- iii). The Register is updated every time when buildings are constructed/dismantled.
- iv). The Register is periodically reviewed to ensure that all the Buildings in that particular jurisdiction are brought into the Register.

**15. LOANS AND ADVANCES (RECOVERY REGISTER):**

- i). Details of various advances sanctioned to the employees are recorded correctly and the recoveries made are posted correctly individual employee wise.
- ii). Conditions stipulated for grant of various advances are satisfied.
- iii). Balances of advances are struck correctly every month and it is ensured that the advances are recovered within the permissible instalments.
- iv). In the case of interest bearing advances, the recovery of interest is certified well in advance and recovery towards interest commenced immediately on completion of principal amount.
- v). In the case of staff transferred from other units, the recovery of loan amount are correctly brought into the Register and checked with the LPC. Similarly in the case of transfer of employee's to other units, the LPC reflect the correct amount of loan due for recovery.
- vi). The Register is reviewed by the responsible official periodically.

**16. FESTIVAL ADVANCE:**

- i). Festival Advance is sanctioned to the eligible employees based on their basic pay.
- ii). Recovery Register is maintained allotting separate folios for each festival.
- iii). Recoveries are commenced in time and completed within 10 instalments.
- iv). In the case of transfer, the amount due for recovery is correctly indicated in the LPC.

- v). In the case of staff transferred from other units, the amounts due as indicated in the LPC are recovered correctly and recoveries posted accordingly.

**NOTE:** Since, the expenditure on Festival advance is charged to the salary head and no suspense Account is maintained, a complete check of recovery is to be ensured during inspection.

**17. DIET CHARGES:**

- i). Diet charges statements are correctly received and details are posted in the recovery Register.
- ii). Recoveries towards Diet Charges are made as per the diet charges statement.
- iii). The diet charges billed by the Medical Department are test checked to see that they are correct as per the prescribed rates.
- iv). Outstanding as per the register should be reviewed and advised for proper action for recovery.

**18. RECOVERY OF RENT:**

- i). Rent and conservancy charges are recovered from all those employee's who are in occupation of Rly. Quarters.
- ii). Rent has been recovered according to plinth area and type of the quarter.
- iii). Water charges are recovered from all the quarters occupied by Gazetted Officers, according to the type of the Rly. Quarters, at the prescribed rates.
- iv). It has to be checked that Rent is recovered from the employees, who have been allotted quarter and not occupied/delay in occupation beyond 7 days etc.
- v). Damaged rent/special licence fee for unauthorised occupation are correctly recovered as per extant rules till the quarter is vacated/evicted.

**19. REIMBURSEMENT OF TUITION FEES AND EDUCATIONAL ASSISTANCE:**

- i). Necessary Register is maintained to record the receipt of claims, claims

admitted and rejected.

- ii). The claims admitted are correct and supported by authenticated documents.

**20. PASSES/PTOS:**

- i). Stock of passes, PTO books and Blank card passes is not in excess to the requirement.
- ii). Pass/PTO books available in stock are correctly entered in the Stock Register.
- iii). Continuity of the Books (Pass and PTO) are checked and certified.
- iv). Passes and PTOs are issued as per the Rules and as per the eligibility of each employee.
- v). Necessary Register's are maintained calendar year wise and all issue of Pass and PTO's are correctly entered against each employee's account.
- vi). Passes are issued on correct route, inclusion of dependent in the pass, validity period etc. are test checked from the counter foils.
- vii). Family declarations are obtained from all the employee's at regular intervals.
- viii). Separate Accounts are maintained for issue of pass on School Account, complimentary passes on retirement Account. etc.
- ix). Used passes are obtained from the employees and pasted to the counterfoils.
- x). The issue of Emergent Duty Passes are as per the rules and not issued for more than 7 days.
- xi). All the pass books & PTOs are kept under safe custody.
- xii). Residential card passes are issued as per rules and separate ledger is maintained for this purpose. It should be ensured that RCP's are not issued for employees those who are availing Transport allowance. Necessary declaration is obtained for issue of residential card pass.

**21. RECOVERY OF ELECTRICAL ENERGY CHARGES**

- i). Advice from the DEE are being received for all the employee's who are in occupation of Rly. Quarters for recovery of Electrical Energy Charges.

- ii). Recoveries are made correctly.
- iii). Under charges/over charges if any, are adjusted/and recoveries made correctly.
- iv). There is no Railway quarters without recovery of Electrical charges.

22. **RUNNING ALLOWANCE :**

- i). Running allowance has been claimed on the basis of Kilo-meterage or on the basis of actual running hours performed on duty.
- ii). The running allowance paid during the period of assumed attendance resulted in over payment if any has been adjusted in the subsequent month.
- iii). Necessary records are maintained showing the extent of running allowance earned there on by each running staff during a month.
- iv). The rounding off rules prescribed from time to time is correctly followed.
- v). The engine tickets and guards journals should be compared with the contents of the muster rolls, and appearance book to ensure that there is no deviation.
- vi). The time of departure from shed and time arrived in the shed are correctly recorded.
- vii). The payment of allowance in lieu of mileage is verified with supporting documents.
- viii). The bills prepared by traffic running staff should be checked with appearance registers, charts etc.

23. **RECOVERY OF ADVANCE OF PAY ON TRANSFER :**

- i). Separate Register is maintained for watching the recovery of Advance of Pay.
- ii). Proper sanction is obtained for sanctioning of Advance of Pay.
- iii). In case the employee has drawn advance of pay before effecting transfer, the same should be recorded in the LPC.
- iv). There is no delay in recovery, and recoveries are completed within a

period of 3 months.

**24. NIGHT DUTY ALLOWANCE:**

- i). Proper record is maintained for the night duty performed, and all the entries are attested by responsible official.
- ii). Employees for whom the allowance is claimed are eligible to draw the same.
- iii). The weighted hour of night duty has been correctly calculated.
- iv). The rates of night duty allowance per weighted hour of night duty are correct with reference to the basic pay of the employee.
- v). Proper sanction is obtained.
- vi). Certificate furnished are correct.

**25. COURT ATTACHMENT REGISTER:**

- i). Register for court attachment is maintained properly.
- ii). Full particulars regarding employee's name, designation, station, staff no., total amount to be attached and no. of instalments etc., are recorded in the register and attested by the bill drawing officer.
- iii). Particulars of the court order are clearly written in the register.
- iv). The amount referred to in the attachment order is recovered and noted in the register.
- v). Necessary details of payment of the court attachment to the concerned court i.e. Cheque No. etc. are posted in the register.

**26. GRANT OF TRANSFER ALLOWANCE:**

- i). Transfer and package allowance is granted as per Rly. Bd.'s instruction and the revised orders based on VPC. Recommendations are correctly followed.
- ii). It has to be ensured that Transfer grant is allowed based on actual transfers caused out/with reference to O.O., LPC, Joining report etc.
- iii). In case of employees staying in Rly. Quarters, the transfer and packing allowance is drawn after vacation of the Rly. Quarters.
- iv). The composite Transfer Grant in the case of staff transferred within the

Hqrs./Divl. area allowed if the official is actually vacated the residence.

This has to be checked with the authenticated documents.

27. **PAYMENTS UNDER WORKMEN'S COMPENSATION ACT:**

- i). Whether a register is maintained to show the details of injury contracted while on duty and the payments made under W.C. Act.
- ii). The amount of compensation paid has been worked out in accordance with provisions of the act and all conditions of payment are fulfilled.
- iii). The amounts of 1/2 monthly payments are adjusted in the leave salary.
- iv). In case of Hospital leave sanctioned, it is as per the rules and competent authority's sanction obtained.
- v). It has to be ensured that the workman is a regular Railway employee and not a casual labour, etc.
- vi). Where the Railway has paid the compensation for contractor's labour by virtue of the provisions in the Act, it has to be recovered from the contractor without delay.

28. **STATION PAY ORDERS:**

- i). Issue of SPO's are justified.
- ii). The amount withdrawn from station earnings are permissible items as per the extant rules.
- iii). Accounts copy of the Pay Order is received correctly in the Accounts Office.
- iv). The SPO's received in the accounts office are properly checked before adjusting the transaction in the respective accounts.
- v). The station withdrawals are duly supported by sanction of the competent authority not less than a Sr. Scale Officer, SM/ASM's signature, recipient signature etc.,
- vi). The amount withdrawn is kept in the suspense account till the transaction is completed, and necessary vouchers are received.
- vii). In the case of amount withdrawn towards funeral advance etc., the amount is adjusted in the settlement dues of the deceased employee.



- viii). The Head of Account shown in the Pay Order is correct and expenditure adjusted to the correct Head of Account.

29. **REGISTER OF WITHHELD AMOUNT:**

- i). A register is maintained with complete details, viz. PPO reference, date of retirement, reasons for the amount withheld etc.,
- ii). Periodical review is undertaken and prompt action taken for release of the withheld amounts.
- iii). All dues/recoveries are adjusted before the withheld amount is realized for payment.
- iv). Test check of few cases released from withheld amount to ensure that amount is released for payment correctly.

30. **MUSTER ROLLS AND LABOUR PAY SHEETS:**

- i). Muster Rolls are maintained properly and handled only by the authorised officials viz. SE (P.Way), SE (Works) etc.
- ii). It is maintained properly rendering it difficult to tamper with or make unauthorised additions or alterations in the entries once made.
- iii). To ensure that the Muster sheets are original and bear the initials of the officer on the right hand corner and the same is written daily noting the number of employees present, absent, leave etc, and closed by the incharge official with initials.
- iv). The name, designation and rate of Pay of the employees are written correctly.
- v). Labour pay sheets are made in accordance to the muster and number of days worked by the employee.
- vi). The rate of pay agrees with the service records and is as per the rules.
- vii). Necessary sanctions exists and the nature of work for which the labourer is engaged correctly written in the muster.
- viii). Absence during assumed attendance has been correctly adjusted.
- ix). The muster roll and paysheet agree with each other in every respect and correct allocation is given.

**31. PAY BILLS:**

- i). Pay and allowances were drawn correctly.
- ii). All recoveries are made correctly.
- iii). No. of days wages drawn were as per the attendance and absence during assumed period of attendance has been regularised correctly.
- iv). Special Pay, Personnel Pay, leave salary etc., if any are drawn correctly and as per rules.
- v). Rent recovery, Elec. Energy recoveries for the staff occupying quarters are done correctly.
- vi). Increments are drawn correctly.
- vii). CGIS and other statutory recoveries are made correctly.
- viii). All accompaniments to the pay sheets are attached and are correct.
- ix). The posts for which salaries drawn are as per the scale check and necessary scale check statement attached to the pay sheet.
- x). In case of work charged posts necessary currency exists for the posts operated.
- xi). In case of Fixation of Pay/revision of pay due to promotion, revision of the Grade etc. are done correctly and certified by Accounts Office and suitable entries made in the service register.
- xii). Recoveries towards Festival advance is made correctly and immediately after receipt of the advance. This has to be checked duly connecting the memorandum of sanction.
- xiii). T.A. claims are allowed based on certified copy of the T.A. summary by Accounts Office and are claimed correctly.
- xiv). In case of supplementary Pay Bill proper care is taken to ensure that necessary certificates are furnished, and suitable entries are made in the relevant records to avoid double payment.
- xv). Allocation for the wages, and recoveries are furnished correctly.
- xvi). In case of Running Staff the wages and allowances, (Mileage Allowance) OT etc., are properly and correctly drawn.
- xvii). Memorandum of difference is checked carefully for the differences mentioned there in for every item.

**32. REVIEW OF LPCS:**

It should be seen that:

- i) The last pay drawn by the employee has been correctly mentioned in the LPCs.
- ii) Outward LPCs should be test checked with recovery registers to ensure that the outstanding balances if any are correctly mentioned.
- iii) In case the employee is in occupation of Railway Quarter, LPC should clearly indicate the period up to which permission obtained, penal rent if any to be recovered etc.
- iv) In the case of Inward LPCs, it should be seen that the amount due for recovery towards loans and advances, advance of pay if any are correctly recovered. Inward LPCs should be test checked with pay sheet and recovery registers.

**33. RAILWAY QUARTER ALLOTMENT REGISTER:**

It should be seen that:

- i) Allotment of Railway Quarters are made to the eligible employees as per the priority register.
- ii) There is no delay in allotment or occupation after allotment.
- iii) If there is delay in occupation of Railway Quarter after allotment i.e. beyond the permissible time, bill drawing unit has been advised for recovery of rent besides stoppage of HRA.
- iv) There is no quarter lying unoccupied for a long time.
- v) There are no instances of un-authorized occupation, sub-letting, retention beyond permissible period etc. If so, suitable action has been taken as per extent rules.

**34. TRANSPORT ALLOWANCE:**

As per the Vth Pay Commission recommendations, Railway employee's residing beyond 1 km from the duty place are eligible to draw Transport allowance at the prescribed rates as per their pay range.

However Railway employees are not entitled to draw transport allowance, if

they are continuously on leave, or on duty, Training, tour etc. for a period exceeding 1 month. This aspect should be verified by the inspecting officials with reference to attendance, leave, records and pay sheets and irregular drawal of Transport Allowance noticed if any should be reported for recovery of over payment.

## C H A P T E R - III

[INDEX](#)

301. Items that are peculiar to various executive office and the points to be looked into during local inspections are given below:

302. **ENGINEERING OFFICES (HEAD QUARTERS, DIVISIONS AND FIELD UNITS):** [INDEX](#)

- 1). Tenders.
- 2). Agreements and Work Orders.
- 3). Measurement Books and Register of M.B.
- 4). Standard Measurements.
- 5). Contractor Bills.
- 6). Contractor ledger.
- 7). Casual labour/ELR sanction.
- 8). Muster Sheets/Labour pay sheet.
- 9). Review of DMTR/Ledgers.
- 10). Stock verification.
- 11). Dead Stock/Tools and Plants Register.
- 12). Materials-at Site Account.
- 13). Check of RE 9B/Challan Books.
- 14). Issue of Steel, Cement, to contractors.
- 15). Ballast ledger/Engine hire charges.
- 16). Ballast Challans.
- 17). Building Registers.
- 18). Register of level crossings.
- 19). Register of sidings.
- 20). Review of Money Value Books.
- 21). Leasing and Licensing.
- 22). Completion Reports.
- 23). Monthly Progress Report.
- 24). List of failed contractors.
- 25). Risk and Cost Tenders.
- 26). Variation in Agreements.
- 27). Imprest Account.
- 28). Machinery and Plant.

- 29). Quarters Registers.
- 30). Register of Saplings.

**1. TENDERS:**

- i). The object and purpose for calling Tenders has to be checked. Necessary estimate and plan is prepared and sanctioned by the competent authority for the work for which tender is to be called for. Tender Register is maintained with all relevant details. Tender notice has been issued with complete details and sufficient time as required has been given. EMD at prescribed rate has been correctly mentioned. The name of the tenderers to whom the Tender Forms are issued and the Money receipt details are indicated in the Register. Cash collected for the sale of Tender forms has been accounted correctly.
- ii). Tender schedules before floating for Tenders has been verified by finance (wherever necessary)
- iii). Tenders have been called for in advance of the date of commencement of work, and due publicity has been given.
- iv). The rules in regard to calling for limited, and open tenders have been observed.
- v). Tender opening register is maintained and that this duly prepared checked and initialled by the executive and Accounts Officers. It should be ensured that only firms/Agencies to whom tender forms sold have tendered.
- vi). Late and delayed tenders are summarily rejected except under special circumstances with the sanction of GM/Railway Board.

**2. AGREEMENT AND WORK ORDER:**

- i). Details of Agreement or work order is entered on a separate page in the register and particulars of bills passed entered correctly against each agreement.
- ii). The register has been reviewed particularly by the Engineers and extension, variations in rates/qty. if any are correctly indicated.
- iii). The rates and the quantities, Agreement value etc. entered in the register

are tallied with the original Agreement.

- iv). Excess if any have been duly authorised by the competent authority.
- v). Finance vetting has been obtained before issue of work orders, if the value exceeding the prescribed limits.
- vi). There is no deliberate splitting of WOs to avoid finance vetting.
- vii). Date of completion is correctly mentioned.
- viii). The work has been completed with in the due date/extended date or reasons for delay in execution properly recorded.
- ix). W.Os are duly crossed after final payment.

**3. MEASUREMENT BOOKS:**

- i). The Register of M.Bs maintained in the AEN's office have complete details viz., Dt. of opening, to whom issued, when issued, dt. of return etc.
- ii). M. Bs no longer required are returned to AEN's office promptly.
- iii). Proper arrangements exist for preservation of M.Bs i.e. for 10 years after completion of the work.
- iv). Date of Measurement recorded in the M.B. by the officials concerned is to be test checked with relevant record viz., diary, TA Journal etc.
- v). Recording of Measurements are done as per rules. In case of subordinates the measurements are test checked by officers as per the prescribed percentage.
- vi). The measurements recorded in the 'On Account' and 'Final bills' should agree with the measurements recorded in the M.Bs maintained in AEN/Office. For this purpose inspecting official should carry certain paid vouchers of contractor bills.

**4. STANDARD MEASUREMENTS:**

Test check that the service/residential buildings for which paintings/colour washing is done as per entries in the standard measurement books really exists as per the entries in the Register of Buildings.

**5. CONTRACTORS BILLS:**

- i). The inspecting official should carry paid vouchers (contractors bills) and verified with the MBs available with AEN/Office, to ensure that the work done for which payment made agree with the initial records.
- ii). Material statements accompanying final bills should be checked with reference to materials issued to contractors according to issue Note/Challans and the balance quantity returned and accounted for correctly. Empty cement bags returned are accounted properly.
- iii). In term of cl.37 (1) of General Conditions of Contract, all test checks conducted as required by Railway should be wholly at the expense of the contractor. Hence, it should be ensured recovery of charges are effected from the contractors for testing quality of steel, cement, bricks etc. unless the same is agreed to be borne by Railway.
- iv). Contractors have accepted the final measurements.
- v). Bills for earthwork are as per the entries in the level book, earth work statement and measurement books etc.,
- vi). In case of delay/extension etc. necessary penalty to be recovered as per the subsidiary Agreement are done correctly.
- vii). The contractor is not issued materials more than the requirement. Physical progress of the work has to be compared with the issues during inspection.

6. **CONTRACTORS LEDGER:**

- i). Contractor ledger is maintained properly in the Accounts Office and all entries are made.
- ii). Separate page is maintained for each Agreement and the ledger is maintained like a personal ledger of contractors.
- iii). The bills passed should be test checked with the entries in the contractors ledger.
- iv). For the stores issued out side the scope of the contract, the amount is debited in the ledger.
- v). Periodical review and reconciliation of the contractor ledger with work register is being done.



7. **CASUAL LABOUR/ELR SANCTIONS:**

- i). Casual labour/ELR sanctions are maintained efficiently.
- ii). No casual labour is appointed/working in a unit without proper sanction by the competent authority.
- iii). Live Register is maintained with complete details indicating the initial appointment, break in period, LTI of the labourers etc.
- iv). ELR sanctions is supported by proper justification for engagement.

8. **MUSTER SHEETS/LABOUR PAYSHEETS:**

- i). Muster/Attendance of Group 'D' staff is recorded efficiently in the Forenoon and Afternoon.
- ii). Muster sheets are serially numbered and counter signed by the authorised official.
- iii). The detail of work for which the labour is engaged is recorded correctly.
- iv). Labour pay sheet prepared based on muster is correct and the No. of days wages drawn, after considering the Absent days etc.
- v). The attendance is test checked at least once in a month by Executive Official.

9. **DMTR/LEDGERS:**

‘DMTR’ is posted based on: -

- i). Receipts and issues daily.
- ii). The particulars shown in the DMTR is correct and to be test checked with the ledger, receipt note, challan, etc.
- iii). Postings from DMTR to ledgers is made without delay.
- iv). Separate ledgers are maintained for C1.I, C1.II, scrap and consumable stores.
- v). Receipts and issues are to be test checked with relevant records i.e. Indent, Challans, Firm's receipt Note, Issue Note, DS 8 etc.
- vi). Ledger balance of few items are to be test checked with actual ground balance.
- vii). Entries made in the ledger are supported by authenticated documents i.e.

issues etc. are made as per the approval/orders of AEN/DEN.

- viii). Materials not in use for long period and lying idle are disposed quickly.
- ix). In case of released materials, it has to be seen whether proper action is initiated for its disposal either through auction or returned to DCOS.
- x). Materials are not held in stock in excess to requirement. This can be checked with reference to average issues over a period of time.
- xi). Departmental Stock Verification has been done periodically.
- xii). Handing over/taking over of the stores by the inspectors if reveals any discrepancy, the same are attended to immediately.
- xiii). Whether proper adjustment has been carried out for transfer of stores to other Units/Railways.

10. **STOCK VERIFICATION:**

- i). Stock sheets received from the Accounts Department have been attended to promptly and remarks sent.
- ii). Excess/Shortfall has been adjusted correctly in the ledger as per the S.V. Sheets, and remarks sent to Accounts.

11. **DEAD STOCK/TOOLS AND PLANT:**

- i). Separate ledger is maintained for the Dead Stock items and Tools and Plant.
- ii). Each entry in the Dead Stock Register is supported by date of receipt, from whom received, value etc.
- iii). Each Dead Stock item has been supported by proper identification number for verification and check
- iv). Dead stock viz. brief cases etc. supplied to the officials are having proper acknowledgement.
- v). T & P issued to the workers are properly recorded and accounted with employee's name and designation.
- vi). Proper action is taken for recovery of the cost of the tool in the case of non-return of tools after the work is over, or in the event of transfer/retirement of the employee.
- vii). It has to be ensured all the PCs, Computer Accessories etc. are also

entered in the dead stock register and shown to the ASV during verification.

- viii). The inspecting official has to ensure that all the new items viz., PCs, XEROX Machines, TVs and all other Electronic items, procured in the office for use are correctly entered in the Dead Stock Register.
- ix). Jeep/Lorry/Vehicle should also find a place in the T & P ledger, and the periodical replacement of tyres etc. should be recorded in the Register.
- x). The usage of XEROX paper, computer floppy etc. have also to be test checked by the inspecting official and has to be ensured that proper register is maintained and entries are made as and when used.

12. **'MATERIALS - AT-SITE ACCOUNT' :-**

- i). As per the provisions in the Engineering Code, Engineering subordinate has to prepare 'MAS' return for all special work etc. costing Rs.3 lakhs and above. The return has to be prepared work wise indicating the Materials received, issued and Qty. balance.
- ii). 'MAS' Returns should be sent to District/Divisional Unit for further necessary action, and carrying out necessary adjustments as and when materials are consumed for the work.
- iii). The inspecting official has to ensure whether the 'MAS' Return are prepared efficiently and necessary adjustments are carried out. The preparation of 'MAS' return will reveal the value of Materials held by the Engg. Subordinate at any particular period of time.

13. **RE 9B/CHALLAN BOOKS:**

- i). RE 9B/Challan Books for issue of stores to other Unit/Contractor etc. are maintained correctly.
- ii). The Qty issued has to be test checked with the ledger.
- iii). Proper acknowledgements are obtained for all issues.
- iv). Necessary adjustments have been carried out for issue of stores to other units.
- v). In case of issue of stores to Non-Railway bodies, the cost of the stores is raised correctly. Necessary departmental charges and other incidental

expenses are included in the claim .

14. **REVIEW OF STEEL AND CEMENT LEDGERS:**

- i). As per extant instructions of Rly. Bd. the contract agency has to use his own steel and cement. However, if the issues are for petty Zonal Works or issues made to departmental labour, it has to be seen that the issues are as per the actual requirement and the work for which it is issued had the sanction of AEN/other responsible official.
- ii). The return of empty cement bags by the Contract Agency has been accounted properly.
- iii). Proper arrangements exist in the SE/Works for storage of cement/steel etc. and this aspect has also to be checked by the inspecting official.

15. **BALLAST LEDGER AND ENGINE HIRE CHARGES BILLS:**

- i). The supply of ballast by the contractors has to be measured and recorded in a register. This has to be personally maintained by SE/P.Way indicating the location, quantity etc. This ledger has to be test checked with the Agreement, supplies made and Measurement Books etc.
- ii). The purchases are not made unnecessarily.
- iii). Engine hire charges if any advised promptly, to Divisions/Headquarters for adjustment.

16. **BALLAST CHALLANS:**

- i). The accepted copies of the challans have been properly kept.
- ii). The contractor's loading and un-loading bills have been prepared correctly.
- iii). B.T. Trains are not detained on contractor's account more than the prescribed time and in the event if detention is necessary wharfage/demurrage charges are collected from the agency.
- iv). The entries in the B.T. Challans agreed with the Guard's Journal concerned.

17. **BUILDINGS REGISTER:**

- i). Buildings Register maintained in the SE/Works/Office has to be verified to ensure that all the buildings in his jurisdiction are entered with complete details. All the new buildings and quarters are entered and number allotted.
- ii). Dismantling of the building is recorded and entries made correctly with authority.
- iii). Additions/Alterations are done correctly.

18. **REGISTER OF LEVEL CROSSINGS:**

- i). Records are maintained to indicate the level crossings for which maintenance charges are recoverable from outsiders.
- ii). Details for manned/unmanned L.Cs, Engg. and Operating L.Cs etc. are indicated correctly.
- iii). The number of staff engaged for maintenance of the L.Cs is mentioned.

19. **SIDINGS:**

- i). The No. of sidings in the jurisdiction of SE/P.Way and connected records has to be checked.
- ii). Whether the sidings are periodically inspected by the SE (P.Ways) and the details intimated to Accounts Office for raising the 'Debit' against the siding owners. (inspection charges)
- iii). The inspecting official has to check whether any extra expenditure incurred during maintenance of siding and if so the cost of the same advised to Accounts Office for preferring the claim from the siding authorities.
- iv). The inspecting official has to check whether Railway Staff working in the siding has availed the rent free accommodation provided by the siding owner. In such case, it has to be ensured that they are not drawing HRA from Railways.

20. **MISC. CASH REMITTANCE BOOKS:**

- i). Misc. Cash Remittance Books has to be checked with reference to the Amount realised towards sale of Grass, Wooden sleepers if any, and other items for which cash is received.
- ii). The remittance particulars have to be compared with the acknowledgements received and ensure no delay in remittance.
- iii). The correct realisation of the Amount has also to be verified.

21. **LEASING AND LICENSING:**

- i). Proper Agreement is executed and all Agreements for leasing and licensing of Engg. Plots, are available.
- ii). License fee has been paid periodically and action has been taken in the case of delay in realisation of dues by levying penalty.
- iii). Licensing of land under "Grow More Food" Scheme, has been provided only to the deserving Rly. Staff and not to outsiders. No fresh cases of licensing under "GMF" scheme is given.
- iv). Licence fee is realised correctly.
- v). Necessary Registers are maintained separately for acquisition and relinquishment and it contain up to date information.
- vi). Where land has been relinquished necessary credits have been received.
- vii). It has to be ensured that revision of licence fee has been made whenever the Board revises the same.

22. **COMPLETION REPORTS:**

- i). It should be seen whether for all completed works, the accounts have been finalised and C.Rs drawn.
- ii). The pending cases have to be reviewed for the delay.

23. **MONTHLY PROGRESS REPORTS:**

Monthly Progress Reports indicating the progress of various phases of works executed/in progress etc. has to be checked. If there is any abnormal delay, or works not taken up after awarding the contract, such cases have to be reviewed and deficiencies if any brought out in the inspection reports.

24. **LIST OF FAILED CONTRACTORS:**

A register indicating the list of failed contractors has to be maintained at Divisional and Head Quarter's level. This Register has to be reviewed by the inspecting officials and checked with the Agreements, to ensure that no work is awarded to the failed contractors. Whether the Register is updated periodically is also to be seen.

25. **RISK AND COST TENDERS:**

It should be seen that:

- i). Risk and Cost Tenders have been properly floated and whether the risk and Cost action initiated is tenable.
- ii). Action has been taken to recover promptly the risk and cost amount from the failed agency.
- iii). The Security Deposit of the failed contractor available with the Railway Administration has been forfeited and adjusted against the Risk and Cost Amount.

26. **VARIATION IN CONTRACT:**

It should be seen that:

- i). Variations in quantities of any item/items exceeds 25% of the total value of the Tender accepted cost are correctly dealt with as per extant rules. Such items of work should be executed by the same agency only with the approval of G.M. If the enhanced value is beyond the purview of GM, then Railway Board sanctions has to be obtained.
- ii). Similarly introduction of NON-SSR item in a work, it should be seen whether prior approval of CE is obtained irrespective of the value.
- iii). It has also to be seen that in all cases of variation in quantities exceeds 25% prior Finance Concurrence is obtained.

27. **IMPREST ACCOUNT:**

- i). Cash imprest for general purpose and special purposes like petrol imprest for welding works etc. has to be checked by the inspecting

official. The actual cash balance is verified and tallied with Imprest Account and vouchers on hand verified and certified.

- ii). The Amount spent from imprest has to be reviewed to see that they are spent for the correct purpose for which imprest is sanctioned.

28. **MACHINERY AND PLANT:**

Machineries, like welding machines, generators etc. available in the field units are correctly accounted and proper history book is maintained for each item and no machinery is lying idle or out of commissioning.

29. **QUARTERS REGISTERS:**

One of the important activity of SE/Works is the maintenance of staff quarters in his jurisdiction. While reviewing the Staff Quarters Register, it should be seen that: Proper Register is maintained for each type, no quarters is lying vacant for longer period, there is no undue delay in allotment of staff quarters etc. Railway quarter sub-let if any or un-authorized occupation of Railway Quarters noticed if any during inspection, the matter should be brought to the notice of Personnel Department, and to Head Quarters for prompt action.

30. **REGISTER OF SAPLINGS:**

The register of saplings should be reviewed especially during inspection of SE/W/Garden. It should be seen that proper account is maintained for the receipt of saplings and issue of saplings to the residential buildings (staff quarters) and office buildings. Procurement of Manure for the plants and its disposal, accountal of earthen pots and other Tools and Plants items procured and used for the maintenance of the garden should be checked by the inspecting officials.

- 31) Assets Register is kept upto date.

- 32) Register of speed restrictions.

- 33) Track machine Register:

Details of Track machines procured with date, make, value and their utilisation along with expenditure incurred towards maintenance of the track machines



from the time of commissioning till date for each machine to be verified.

**303. SPECIAL ITEMS FOR MECHANICAL AND OPERATING**

**DEPARTMENT:**

[INDEX](#)

- 1). Review of Target of Out Turn and Actual.
- 2). Review of M & P items and its utilisation
- 3). Review of Work Orders
- 4). Review of cost of POH of coaches, wagons etc.
- 5). Review of Time taken to repair of Rolling stock from placement to release
- 6). Deposit Works - Hiring/Leasing of Locos etc.
- 7). Running allowance/O.T. of running staff
- 8). Review of Man power utilisation in Work shops and C & W units
- 9). Periodical Medical Examinations
- 10). Imprest stores
- 11). Review of Stores drawn for repair/POH activity
- 12). Trip ration of HSD Oil to Drivers
- 13). Duty movement of Drivers/Guards at crew control office
- 14). Vision Test Registers
- 15). Check of accounts of Printing and Sale of Railway Time Tables

1. **REVIEW OF TARGET OF OUT TURN:**

- i). Railway Board has fixed the Target of out turn of POH of coaches/wagons for each workshop. The infrastructure facilities provided in the workshops are according to the targeted activities. The inspecting officials has to check the out turn of Monthly/Annual with reference to the Targets fixed and if there is any shortfall in the out turn the same has to be analysed.
- ii). Incurrence of expenditure in the workshop should co-relate with the out-turn. This aspect has to be verified by the inspecting official.

2. **REVIEW OF M & P ITEMS AND ITS UTILISATION:**

- i). The Register of Machinery and Plant available in the workshop has to be reviewed.

- ii). It should be seen that no machines are lying idle or excess to requirement.
- iii). Under utilisation of Plants and Machines if any have to be identified and advised for better utilisation or transfer to other needy units.
- iv). It should be seen that no Machines are kept out of commissioning within the warranty period. If so, action has been taken to replace/rectify the same within the warranty period.
- v). The condemnation of Rolling Stock if any, has been done correctly as per Railway Board instructions.

3. **WORK ORDERS:**

- i). It should be seen that work orders are issued correctly and continuity number is maintained.
- ii). There should not be abnormal delay in completing the job.
- iii). In case of completed work orders the charges have been brought to account correctly.
- iv). The list of work orders issued during the month has been sent to accounts promptly and in which no work orders should be out of series, and the allocation furnished is correct as per Accounting classification.

4. **REVIEW OF COST OF POH OF COACHES/WAGONS:**

The cost of POH of coaches/wagons etc. so arrived periodically by the CME on various workshops in the Zonal Railway should be checked to see that there may not be abnormal variation in costs between workshop to workshop for the same activity. The reason for variation if any has to be analysed.

5. **TIME TAKEN FOR MAINTENANCE OF COACHES/WAGONS:**

- i). In the case of Primary Maintenance, Secondary Maintenance and other repairs, it should be seen that there should not be undue delay for repair and release of the Rolling Stock as it would affect the wagon Turn round.
- ii). The Register of placement and release of wagon/coaches in the C & W/Depot and Wagon Workshops should be reviewed. The reasons for

delay if any should be reviewed and reasons such as want of spare parts etc. should be brought to the higher authorities through inspection reports, for remedial action.

6. **HIRING/LEASING OF LOCOS AND WAGONS:**

During the inspection of Diesel Sheds/Work Shops, it should be seen whether any of the locos/wagons leased to outside bodies like NTPC, APSEB etc.

- i). In such cases, necessary cost has been correctly estimated and claimed/
- ii). In case of Repair and POH activities done for the Locos/Wagons of Non-Railway bodies, it should be seen whether the cost of repair has been correctly estimated and the party deposited the cost in advance.
- iii). The Agreement executed in this connection has to be reviewed to ensure all charges and other conditions are correctly incorporated and it is being followed.

7. **RUNNING ALLOWANCE/O.T. PAYMENT:**

- i). Running allowance. Please see Chapter II Item NO.21 on "Personnel Matters".
- ii). The inspecting official has to carry the paid 'OT' Journals of Drivers and Guards during inspection of SS/Office, Crew Control Office etc.
- iii). The overtime shown in the 'OT' Statement/Journal has to be compared with the Signing 'OFF'/Signing 'ON' register maintained in the crew control office and other records of SS/Office i.e. diaries etc.
- iv). The cases of abnormal 'OT' payment has to be checked to ensure that there is no fictitious claim and the Running staff are not intentionally absent/leave on rotation basis to claim 'OT'.
- v). 'OT' rules are strictly observed and Minimum roster hours are observed.

8. **REVIEW OF MAN POWER:**

- i). The availability of staff in the Work- shops, C & W Depots, SS/Office, Diesel Sheds etc. has to be reviewed critically with reference to the activity performed.
- ii). It should be seen that there is no idle labour and there is proper Work

Justification.

- iii). The prescribed yardstick for requirement of men for POH of Wagon/Coaches etc, has to be compared with reference to the 'Out Turn' and surplus staff if any identified.
- iv). Whether the improvement in method of working due to sophisticated machinery, closing down of Loco Sheds, Unigauge etc. has resulted in the reduction in Manpower at C & W Depot, Work Shops, has to be seen.

9. **PERIODICAL MEDICAL EXAMINATION:**

- i). The Register of 'PME' has to be reviewed and seen that all running staff Group 'C' and Group 'D' have undergone Medical Examination as per the periodicity and the results recorded correctly.
- ii). In case of failure in Medical examination, proper action has been initiated for alternate job without delay.

10. **IMPREST STORES:**

- i). Imprest schedules has to be checked to ensure that the stores are correctly recouped and the requirements are correctly assessed.
- ii). If the consumption of stores is very low, and stock held is more than the average requirement, the unit will be advised to review and reduce the imprest schedules for the next period.

11. **REVIEW OF STORES DRAWN FOR REPAIR/POH ACTIVITY:**

Materials drawn for repair and POH activity should be checked to ensure that the stores drawn are properly utilised according to the requirement and scrap stores are returned to the Depot immediately. Shop floor inventory of stores balances to be carried out in one or two shops during inspection of Work Shops, Sheds etc.

12. **TRIP RATION OF 'HSD' OIL:**

The inspecting official during inspection of fuelling point/sheds should check the issue of HSD oil to the Drivers as per the shed returns and compare the same

with issue tickets and drivers log Book to ensure that there is no variation. The consumption of fuel should also be checked to see that there is no abnormal variation to the "Trip Ration" fixed by the Division for the particular section. Variation if any noticed should be brought out in the inspection report for review of the Mechanical Department.

13. **CREW CONTROL OFFICE:**

The duty movement of Drivers and Guards viz. 'signing off' and 'signing on' should be checked and compared with link arrangements. Abnormal link arrangements, noticed if any, should be reported in the inspection report to avoid unnecessary payment of OT/Running allowance.

14. **VISION TEST REGISTERS:**

It should be seen that;

- i). Vision test register is maintained with all relevant particulars.
- ii). Drivers, Guards, etc. have been medically examined as per the periodicity and the result of Medical examination indicated in the register.
- iii). The register is regularly checked and reviewed by the responsible officials of the Operating Department.

15. **CHECK OF ACCOUNTS OF PRINTING AND SALE OF TIME TABLES:**

- i). One of the important aspects of check on COM/Office is the verification of accounts of TimeTables printed every year.
- ii). If the TimeTables are printed through outside agencies, the relevant provisions should be checked to ensure that they are correctly adhered to.
- iii). The Profit and Loss Account of Printing of Time Tables should be verified to see that there may not be loss in publishing Time Tables and in case of loss, the reasons for the loss viz., want of sufficient advertisement etc. and the remedial measures should be brought out in the report.

- 16) Assets Register is kept upto date.
- 17) Review of Loco Links and efficient loco utilisation.
- 18) Light-Engine movement order register.

### **304. SPECIAL ITEMS FOR COMMERCIAL BRANCH: [INDEX](#)**

#### **1. LEASE OF LAND:**

It should be seen that:

- i). Necessary agreements have been executed for leasing/licensing of commercial plots. The charges fixed are as per Railway Board's orders from time to time and dues are correctly realised.
- ii). Periodical revision of licence fee if any are revised correctly and the charges due are properly billed and realised.

#### **2. LICENCE FEE FROM VENDORS, BOOK STALL KEEPERS, PLAT FORM STALL CONTRACTORS, CYCLE/SCOOTER STANDS ETC :-**

- i). It should be seen that the licence fee is correctly levied and necessary contracts have been entered into as per extant rules.
- ii). The licence fee due has been correctly realised and remitted to Railways account.
- iii). If the licence fee/royalty is to be recovered based on Annual sales, it should be seen that proper machinery exists to verify the Annual Sales, and the amount of licence fee is correctly recovered.
- iv). Conservancy/Cess charges to be levied for all Platform Stall Contractors.

#### **3. HANDLING CONTRACTS:**

- i). It should be seen that the handling of parcels, goods etc., at important stations based on the result of lowest tender and proper agreements have been executed.

- ii). Handling Bills sent to Accounts Office have been prepared correctly and relevant records available with the contract agencies.

4. **REFUNDS/CONCESSIONS:**

It should be seen that the refunds arranged are admissible as per rules.

5. **ACCOUNTS OF SALEABLE PUBLICATIONS VIZ. TARIFFS, CONCESSION BOOKS, TIME TABLE ETC.:**

- i). Proper Accounts has been maintained for each of the item received and sold.
- ii). Un-sold copies if any are promptly disposed/return to the required stations.

6. **DEMURRAGE AND WHARFAGE:**

- i). Demurrage and Wharfage charges waived at different levels are as per the permissible limits.
- ii). There should not be any irregular waiver, which will result in loss of revenue to the railways.
- iii). Outstanding dues are realised without delay.

7. **REVIEW OF SIDING AGREEMENTS:**

It should be seen that:

- i). Siding Agreements have been executed for all the sidings which have been opened for Traffic.
- ii). Fixation of Trip charges and siding charges are fixed without delay with finance approval and necessary TRCs issued.
- iii). Sidings closed for traffic if any should be intimated through TRCs and Engineering Department advised for dismantling, and disposal of released materials.
- iv). Before closed/dismantling it should be ensured that railway dues are recovered from the siding owners.

8. **REVIEW OF CLAIMS CASES:**
- i). The claims case admitted in the claims branch are properly investigated before payments are arranged.
  - ii). Claims cases involving staff responsibility if any should be referred to the concerned department for initiating action.
  - iii). There should not be undue delay, in settling the claims cases.

**305. INSPECTION OF CATERING UNITS :- [INDEX](#)**

The inspection of all Departmental Catering Units, including pantry cars have to be inspected by the respective Divisions. Surprise checks on pantry cars/departmental and privatised have also to be done by the Divisions and Head Quarters inspection team. Important items to be examined and checks to be exercised are briefly explained below.

1. **CASH ACCOUNT:**

The inspection should commence with a surprise verification of the cash balance, both in regard to sales and imprest cash by actual count. Remarks should be made in the cash book of the cash balance on hand. It should be seen that the cash book is posted daily and remittances are made correctly without delay. The remittance particulars shown in the Daily Transactions Ledger should agree with the Money receipts obtained from the Cash Office.

2. **IMPREST CASH:**

The Managers at the base kitchen are allowed imprest cash to enable them to make emergent purchases. Inspecting officials should check the cash balance, nature of items purchased, vouchers for the amount spent etc. The items purchased are properly vouched and taken into stock registers. The sanction of the imprest amount is not excessive to the requirement.

3. **DAILY AND MONTHLY TRANSACTIONS:**

Daily/Monthly purchases and consumption's are properly accounted in the respective ledgers. Details furnished are correct and supported by details.



4. **LOCAL PURCHASE:**

- i). Local purchases should be avoided as far as possible by always keeping the required stock duly drawing the stores from Central Godown.
- ii). No local purchase of items except, vegetables, bread, milk, butter are made by the Manager.
- iii). If due to unavoidable circumstances, it become necessary to resort to local purchase, proper receipt and catering inspector certificate should be obtained on the voucher.
- iv). The rates for the items purchased are reasonable.

5. **TREND OF SALES:**

Daily sales for the day have to be checked and ensure that all the items are accounted for. The sales for the month should be compared with the target fixed and ensured that there are no abnormal variations. Down falls in sales if any should be analysed and suggestions for improvement should be recorded in the inspection report.

6. **REGISTER OF STORES ISSUED:**

The total quantity of provisions issued to the cook daily should be checked to ensure that the issues are as per the schedules for the items prepared. A test check of few items should be physically verified and compared with the ledger/stock book. Value for the shortages found if any should be advised to made good from the staff responsible.

7. **LOSS AND WASTAGE:**

It should be seen that:

- i). The consumption of different commodities is as per the schedule of ingredients.
- ii). Loss and wastage are properly explained and are within the permissible limit.
- iii). The value of loss if any are made good/adjusted in the books as per the rules.

8. **FUEL:**
- i). The consumption of fuel should be verified with reference to the items prepared and there are no abnormal variations.
  - ii). The arrangements made for supply of gas cylinders should be reviewed
9. **VALUE BEARING COUPONS AND BOOKS:**
- i). The money value books are properly accounted for and to ensure that all folios are kept in tact.
  - ii). The issues made are serially numbered and proper acknowledgements obtained.
  - iii). The balance on hand is kept in the safe custody.
10. **TOOLS AND PLANTS:**
- i). Receipts and issues are properly recorded with receipt notes, issue notes etc, in the T & P Register.
  - ii). The items are periodically verified by stock verifier and certificate obtained.
  - iii). No. Items are kept without proper use, and all condemned/released items are sent to scrap depot through DS8.
  - iv). Any items written-off from the stock had proper sanction from the authority concerned.
11. **SURPRISE CHECK OF STALLS INCLUDING VENDORS STALL :**
- i). The cash on hand with the vendor at the time of surprise check should be equal to the total sales and excess if any is accounted for and shortages are made good.
  - ii). The balance stock on hand is as per balance arrived at in the stock book and an intelligent check should be made to ensure that no item other than those supplied by Railways are sold by the vendors.
12. **COMMISSION VENDORS:**

- i). It should be seen that the commission paid does not exceed the prescribed percentage.
- ii). Necessary security deposit at prescribed rates has been collected from all the commission vendors and necessary records are available with the catering managers about the vendors.
- iii). It should be seen that the vendors sell no items other than those issued from the catering unit.

13. **STAFF DEBITS:**

It should be seen that:

- i). Staff debits register is maintained and the outstanding dues are recovered regularly.
- ii). Outstanding dues if any due to staff transfer etc, the units concerned or the Personnel Branch has been advised promptly for recovery.

14. **MEDICAL EXAMINATIONS:**

It should be seen that the staff due for Medical examinations are sent for periodical examination and the results indicated in the Register kept for this purpose.

15. **UNIFORM ACCOUNT:**

The uniform account is properly maintained and receipt and issues are correctly posted. Issue of uniforms to the staff are properly acknowledged.

- 16. Inspection Books, periodical health inspection certificate, complaints register, duty passes issued to the staff/vendors etc. are also to be checked by the Inspecting official.
- 17. Proper Name Board, Price list for the items saleable etc. are also to be checked to see that the items sold to the passengers are as per the tariff fixed by the Railways.
- 18. Review of Accounts of items supplied to various departments and their proper accountal etc.
- 19. In addition to the above checks, the weighment of few items should be test

checked and seen that the weight of the edibles are as prescribed.

**306. INSPECTION IN S & T BRANCH :**

[INDEX](#)

1. It should be seen that proper arrangements exist for disbursement of 'DOT' Bills to various officers.
2. New Connections, Provision of new 'DOT' phone, shifting of 'DOT' phones etc. is done with the sanction of the competent authority.
3. No delay in shifting/disconnecting 'DOT' phones from the residence of the officer after superannuation/transfer etc.
4. In case of Temporary connection of 'DOT' phones for the VVIP's visit (Railway Minister) etc., the deposits paid to the Telephone Department are adjusted immediately after the event is over.
5. Walkie-talkies are supplied only to the essential staff and every issue had the sanction of the competent authority.
6. Provision of STD/Internet connection to officers are made only with the approval of General Manager and as per the guidelines issued by the Board.
7. The purchase orders for supply of cables, S & T equipments should be reviewed with reference to the terms and conditions.
8. For loss/theft of S & T cables/equipment it should be seen that the matter has been reported to Security Department and adequate measures are taken to tighten the security arrangements.
9. Apart from the above, the following items viz., Review of stores, purchase orders, regularisation of excess calls, personnel calls made on DOT Phones, etc. are also to be reviewed.
10. Assets Register is kept upto date.

**307. SECURITY BRANCH :**

[INDEX](#)

The following items should be seen during inspection of Security Branch.

1. The policy and procedure adopted for recruitment of RPF personnel.
2. Deployment of RPF personnel to bandobust duties and recovery of charges from the concerned Ministries/Departments. It should be seen that charges are

correctly worked out and included in the claim .

3. Log Book of Vehicles, Uniforms Registers, imprest account, etc.
4. Register of Theft detected and reported to the Security Department by other Departments and action taken thereon.
5. Register of Arms and Ammunition reviewed to ensure that receipt is correctly posted.
6. Register of uniform should be checked. The receipt and issues are correctly accounted for and issues are properly acknowledged.
7. Status of the apprehended cases dealt by RPF and GRP and the position of enquiries.

**308. GENERAL BRANCH :**

[INDEX](#)

Log Book of Office Staff Cars: -

1.
  - i). It should be seen that the staff cars have been used for official purposes Only and the officers signatures/initials obtained against each movement.
  - ii). If the cars had been used for private purposes, necessary charges as applicable have been billed and recovered.
  - iii). Drawal of petrol commensurate with KMs in usage and there is no abnormal variation in the consumption pattern.
  - iv) Repairs to the Staff cars have been done as per the provisions contained in 'SOP' and all major repairs had the certification from the nominated officers of the Mechanical Department.
2. Quarter's Registers for allotment of quarters to officer should be checked to see that there is no delay in allotment of Railway Quarters and the Railway Quarters once allotted is occupied within 7 days. In case of delay in occupation (after 7 days) rent at prescribed rates have been recovered besides stoppage of HRA.
3. Retention of Railway Quarters after permissible period during deputation, transfer etc. are dealt with correctly as per extant rules.
4. Special Imprest/Entertainment expenses: The accounts should be verified and satisfied that every transaction is correctly accounted for and supported by voucher. Balance amount left over if any after the occasion has been remitted back to Railways and necessary vouchers submitted to Accounts Office.

5. The accounts related to the allotment of Rail Kalyan, Community Hall, allotment of Officer's Rest House on private account, etc. should also to be checked to ensure that the amount collected are properly accounted and remitted to Railways Account. The rules relating to the allotment are correctly followed.

### **309. STORES BRANCH :**

[INDEX](#)

#### **1. DAY BOOK OF RECEIPTS:**

It should be seen that:

- i). All materials received as per R.R. Register, Inward Wagons Registers are entered in the Day Book of Receipts.
- ii). The materials have been accepted without delay and taken to stock.
- iii). Loading/Unloading of stores have been done within the permissible hours to avoid wharfage/demurrage charges.
- iv). Proper acknowledgements have been obtained from the ward-keeper concerned for the materials handed over to him.

#### **2. REGISTER OF PURCHASE ORDER: IT SHOULD BE SEEN THAT:**

- i). The Register is efficiently maintained. Continuity of P.O. Nos. is maintained.
- ii). The P.O. is signed and issued by the authorised official.
- iii). The COS is notified of the defaulting firms for action.

#### **3. RECEIPT NOTES:**

The quantity received as per firm's invoice and quantity accepted as per Day Book of Receipts/ledger should be compared to ensure that there is no discrepancy. The stores received are inspected before delivery as per the inspection clause wherever applicable.

#### **4. REGISTER OF SAMPLES:**

The register should be reviewed to find out whether proper accounts are maintained for receipts of samples, their return to the firms or taking them to stock by credit to Stock Adjustment Account. The disposal of the non-returnable samples should be properly exhibited in the register. All

disposals are covered by proper sanction of the competent authority.

5. **REJECTIONS REGISTER:**

The register should be reviewed to see that the rejected stores if any are properly disposed off and the firm advised for replacement. All such rejections should have proper sanctions and the Accounts Office and COS advised for suitable action.

6. **REGISTER OF DEFAULTING FIRMS:**

It should be ensured from a general review of the register that the defaulted firms have been noted and orders are not placed from firm's black listed for default in supply.

7. **REGISTER OF REQUISITIONS:**

The requisitions received for procurement of stores is vetted by Accounts Office and requirement are assessed correctly based on the past consumption. The long outstanding requisitions should be cancelled in consultation with executive concerned.

8. **THE PROCUREMENT ACTION INITIATED BY COS SHOULD BE CHECKED AS UNDER:**

- i). Tender notices have been called for as required and relevant detailed furnished.
- ii). Sale of Tender forms, and the amount received are correctly accounted and remitted.
- iii). Tenders have been opened at the advertised time, date, in the presence of Accounts representative and firm's representative.
- iv). All procedures relating to the opening of Tenders have been correctly followed and there is no deviation.
- v). Tabulation has been done correctly duly filled in all columns.
- vi). Tabulation forms verified by Accounts.
- vii). Tender committee has been formed as per the provisions and all relevant facts have been furnished to the TCP members.

- viii). Purchase orders are placed based on the TCP recommendations duly accepted by the competent authority.
- ix). Purchase order before release has been verified by Accounts wherever necessary.
- x). Extensions to the due date of delivery/amendment to the P.O. etc. are given only as per rules and associated finance views obtained wherever financial implications are involved.
- xi). In case of defaulted firms risk and cost action has been initiated as per rules.
- xii). Liquidated damages for belated supply has been levied as per rules.

9. **SURPLUS STORES:**

It should be seen that prompt action has been initiated to form a survey committee for disposal of surplus and non-moving stores.

10. **AUCTION SALES:**

Stores already declared as surplus should be disposed quickly through auction sales. It should be ensured that accounts representative associated in the auction sales.

11. Apart from the above, the following aspects should also be checked by the inspection team especially in Depots,

- a). Material in Depots
- b). Bin-cards (Physical balance with Bin-card balance)
- c). Weighment Register
- d). Inward/out-ward wagon register
- e). Challan Book
- f). Cash remittance Notes in case of auction sales
- g). Empties accounts
- h). Pending stock sheets



1. Agreements entered into with the State Electricity Boards for purchase of electrical energy should be checked.
2. In case of supply Electrical energy for Traction purposes, the contract demand and actual consumption should be checked. If the consumption is very low than the contract demand or higher than the contract demand electrical department should be advised for proper review and to revise the contract.
3. **Meter Reading;**
  - i). It should be seen that Meter reading has been done from all the residential quarters regularly at the prescribed intervals.
  - ii). The entries are not been made in pencil. In case, if the Railway Quarter is locked, necessary entry made as "house locked" in the Register.
  - iii). Bills have been prepared in time and sent to the Personnel Branch and Accounts Office for recovery without delay.
  - iv). Meter reading in respect of Non-Railway bodies viz. Plat Form Stall, G.R.P., R.M.S offices etc. should be taken every month and bills raised at the appropriate rates. Whether bills are issued every Month should also be checked.
  - v). It should be ensured that the electrical energy charges for outsiders are billed at commercial tariff rate.
4. **Register of M & P Items:**
  - i). The register is kept up-to-date.
  - ii). The condemned Transformers, Electrical poles etc. are disposed through DS8.
  - iii). Assets register is kept upto date.
5. The imprest stores available with AEF, and other stock holders should be checked to ensure with supply and stock. If the issues are less than the stock held, prompt action has been taken for revision of imprest schedule.
6. Surplus stores if any should be reviewed and advised for prompt disposal.

### **311. BOOK STALLS ACCOUNTS :**

[INDEX](#)

It should be seen:

- i). That book stalls have been erected on approved sites in the Railway premises and copies of Railways approval are available with the stall vendor.
- ii). Royalty/Licence fee as prescribed in the Agreement has been paid correctly and necessary Money Receipt available with the vendor.
- iii). Electrical energy charges as per the metre reading and as billed by the Electrical Department has been paid correctly.
- iv). The audited statement of sales has been furnished to the commercial and Accounts Office every year.
- v). If the licence fee is to be paid on % basis based on the annual sales turnover, it should be seen that the annual sales have been correctly compiled and licence fee paid.
- vi). Railways share of the income earned by the licence for display of advertisements if any are correctly paid.
- vii). Where the structures of the Book Stall are erected at Railway cost, rent at agreed rate is paid correctly.
- viii). Conservancy cess, Municipal Tax if any and as required is paid correctly as and when claimed.
- ix). There is no un-authorized or prohibited magazines, periodicals/news papers etc. sold in the Book stall.
- x). There is no public complaint and if any complaint the Book stall agent is taken up for appropriate action including cancellation of the licence.

312.

**RAILWAY RECRUITMENT BOARD**

[INDEX](#)

**POINTS TO BE SEEN: -**

- i). Postal Orders, Service Stamps etc. collected from the candidates are properly accounted.
- ii). There is no delay in en-cashment of postal orders.
- iii). Remuneration paid to the examiner for setting question papers, and valuation of answers with reference to Railway Board instructions from time to time.
- iv). Expenditure incurred in the conduct of the mass examination with reference to the prescribed schedules and excess expenditure if any

- regularised with the sanction of the competent authority.
- v). Method of disposal of old answer sheets.
  - vi). Remuneration/over Time allowance paid to the staff in connection with conduct of Examination and interviews.
  - vii). Receipt and expenditure account.
  - viii). Review of passes issued to candidates called for interview.
  - ix). Proper security arrangements exists for safety and preservation of records.
  - x). Rebate for the usage of franking machine is regularly claimed from the postal department at the prescribed percentage.

**313.**

**OFFICE OF THE PUBLIC RELATIONS :**

[INDEX](#)

The following aspects should be looked into specially:

- i). Advertisement, display boards, sign boards, hoardings etc. This phase of work has been decentralised at the Divisional level. It should be seen that proper agreements have been entered into with the advertisement agencies, firm's etc. The security deposit, advertisement charges are collected properly and remitted to Railways account.
- ii). It should be ensured that the payments are made only by DD/Cash. In the event of payments are made through cheque (special case) it should be ensured that the cheques received are realised.
- iii). In the event of non-renewal of advertisement, display board etc., it should be seen that the same are removed from the Railway premises.
- iv). CCTV:
  - (a) Agreement has been executed properly and the charges due are Correctly realised.
  - (b) Apart from the licence fee it should be seen that Electrical Energy charges, rent for the space provided etc. is realised periodically.
- v). Imprest Account and special contingent fund (imprest) should be checked and seen that the expenditure met from the same is permissible and proper vouchers are kept.
- vi). Conducted Tours/VIP's visit:

The accounts for the amount drawn for conducted tours arranged for

VIP's, Media etc. should be checked. It should be seen that proper accounts for the amount spent are kept and the balance amount left if any are promptly remitted to Railway Account.

- vii). Register for Photographic materials:
- (a) It should be seen that proper accounts are kept towards purchase of films and other materials used for photography.
  - (b) video/photo coverage for the official functions had the approval of competent authority.

314.

### **MEDICAL BRANCH**

[INDEX](#)

#### **PURCHASE OF MEDICAL STORES**

- i). 'CMD' at Hqrs. is authorised to procure Medical stores as per the provisions contained in SOP part 'H' and Medical Pharmacopoeia. The purchase orders issued by the 'CMD' for supply of drugs to the various Railway Hospitals, Health Units over the Railway has to be checked.
- ii). It should be ensured that the power for procurement and the financial limit etc. are as per the rules.
- iii). The P.Os. are issued as per the extant instructions and are signed only by the authorised signatory.
- iv). Amendment/Cancellation of P.Os. are issued only with the approval of the authority who is competent to procure the Medicines initially.
- v). The purchase orders are placed based on proper assessment of requirement viz. indents from various units, and certified by Accounts.
- vi). Proper action has been initiated in the event of failure of firm to supply the drugs as per the conditions stipulated in the P.Os.

#### **1. STOCK OF MEDICINES;**

- i). It should be seen that, the stock book of drugs is maintained up to date. The receipt and issues agrees with the receipt and issue vouchers. Date of expiry of Medicines are clearly indicated in the Register separately and no drugs are kept in stock after the date of expiry.
- ii). Action has been taken to dispose off the time expired medicine.

2. **EXPENDITURE ON FAMILY PLANNING:**

- i). It should be seen that the expenses involved are correctly assessed and debits transferred to the Ministry of Health.
- ii). The special cash imprest drawn towards various family planning camps are properly accounted for and balance amount if any remitted correctly.
- iii). Target set by the Railway administration has been achieved and if not the reasons should be analysed.

3. **OCCUPANCY REGISTER:**

- i). The number of beds available and the occupancy position of the inpatients of the health unit should be checked to ensure that the facilities provided are properly utilised.
- ii). Free treatment is given only to the eligible persons.
- iii). In case of admission of Non-Railway patients for treatment, proper sanction has been obtained and the prescribed charges collected in advance.

4. **DIET CHARGES:**

- i). In case of in-patients admitted in the Railway Hospitals who have availed diet, (other than those who are eligible for free diet) necessary diet charges at prescribed rates have been correctly worked out and sent to the Personnel Department and Associated Accounts for recovery.
- ii). If the diet is provided to the Non-Railway persons and the retired Railway employees, the required charges are collected in advance and the accounts are settled before the patient is discharged.

5. **WASHING OF LINEN:**

It should be seen that proper records are maintained for the number clothes handed over to the Dhabi's for wash, date of issue and date of return. Necessary agreements have been entered into and the charges paid are correct and reasonable.

6. **REGISTER OF M & P ITEMS, SURGICAL INSTRUMENTS, UNIFORMS, LINEN ETC.:**

- i). It should be seen that necessary registers are maintained properly separately for the above items.
- ii). receipts and issues are posted correctly and supported by Receipt Vouchers, acknowledgements for the issues.
- iii). All the M & P items, surgical instruments available in the Railway Hospital are in working condition and if not proper action has been taken to repair or to dispose the same.
- iv). There is no item kept as idle, without being commissioned.
- v). Assets Register is kept upto date.

7. **DIETICIAN ACCOUNT:**

- i). The imprest cash sanctioned and available with the dietician should be checked and cash balance verified and certified.
- ii). The nature of transactions met from imprest should be checked to ensure that the items purchased, viz., vegetable, provisions etc. are at reasonable rate and proper records (ledgers) are maintained.
- iii). It should be seen that the items issued to the cook are according to the scales and the number of meals, break-fast prepared daily are as per the requirements certified by the Matron/Doctor as the case may be.
- iv). Arrangements (Agreement) exist for supply of Bread, Milk, Meat etc. should be verified and the requirements/indents placed are not in excess. The charges paid are reasonable.
- v). The Attendance Register and staff sanctioned for preparation and supply of diet should be verified to ensure that there no excess staff.
- vi). The stock available in the storeroom should be test checked and compared with the ledger balance to ensure that there are no discrepancies.
- vii). Tools and Plant Register should be verified and unused/empties are properly disposed off.

8. **LOG BOOK OF AMBULANCE VANS:**

- i). It should be seen that the movement of the vehicle is properly shown and

acknowledgements obtained.

- ii). Charges wherever due are properly collected and remitted to Railways Account.

9. **INSPECTION NOTES-REVIEW:**

The Inspection Notes of CMD and other Officers should be reviewed to see that proper corrective action is taken wherever financial irregularities are noticed.

10. **CASH IMPREST:**

- i). The cash imprest should be verified and balance certified in the Imprest Register.
- ii). It should be seen that the amount spent from imprest are reasonable and correct procedures are followed.
- iii). In case the medicines are purchased locally to meet urgent need, sanction of the competent authority has been obtained for such purchases.

11. **RAILWAY EMPLOYEES CONTRIBUTORY HEALTH SCHEME:**

- i). It should be seen that proper records are maintained and the prescribed charges are collected correctly.
- ii). The amount collected are properly remitted to Railways revenue. The Money Receipt Book should be verified to see that the continuity of the serial number is maintained. Acknowledgements for the amount remitted, should be test checked with the amounts collected.
- iii). The membership is renewed every year, No retired employee is allowed for treatment unless they have become the members and charges at prescribed rates are paid correctly every year.
- iv). In case diet is provided to the retired employees under RECHS, the diet charges are collected in advance or before the patient is being discharged.

12. **REIMBURSEMENT OF MEDICAL CLAIMS:**
- i). All claims for re-imburement of Medical claims processed in the CMD's Office are properly justified and certified by the Medical Units concerned.
  - ii). Relevant rules are correctly followed while processing such cases before the same being sent to Accounts Office for payment.
13. In the case of inspection of Health Units, the inspecting official should check whether test check at prescribed schedules on Plat Form stalls (catering items) are done by the Health Inspector/ADMO and necessary records maintained at their end.
14. Apart from the above checks, the following aspects should also be seen during inspection:
- i). Privilege passes, EDP, Medical Passes issued to the patients.
  - ii). Staff quarters.
  - iii). Leave records.
  - iv). Overtime/NDA records
  - v). Scooter/Cycle stand contract if any.
  - vi). Deputation of doctor on study leave.
  - vii). Honorarium/Fee if any received by doctors etc.

315. **INSPECTION OF EDUCATIONAL INSTITUTIONS** [INDEX](#)

**(RAILWAY COLLEGES, SCHOOLS): -**

The Head Quarters as well as Divisional Accounts Office should undertake as part of their inspection programme, the inspection of Railway Degree College (Hqrs. only) Junior colleges and schools. The following items should be seen especially during inspection of accounts of the Railway Schools in addition to the items common to all the offices. Similar checks should also be exercised in respect of Non-Railway schools if they are in receipt of Grants-in-aid from the Railway Administration.

1. **CASH BOOK:**

The maintenance of Cash Book, Receipts and Payments should be checked. The



Cash Book should be closed daily and attested by the Principal or Head Master i.e. Head of the Institution. The Cash Book should have been reconciled with Bank Pass Book and there should not be any variation.

2. **SPECIAL FEE AND TUITION FEE:**

It should be seen that:

- i). Special fee collected from the students are as per the instructions issued by the Railway administration.
- ii). In case tuition fees are collected from the students, the tuition fee collected from the students should be remitted to Railways account. The connected Money Receipts are to be checked, for the amount remitted.
- iii). Tuition Fee and Special Fee collected should agree with the number of students in the college/schools excluding those students who are exempted from collecting such fees.

3. **SCHOLAR SHIP:**

Scholar ships received from State Governments, for SC/ST, BC students should be verified to ensure that they are properly accounted and distributed to all the eligible students.

4. **SPECIAL FEE:**

The special fee collected from the students are authorised to retain by the college/schools and the expenditure should be spent in accordance with the instructions issued by the DEO (District Educational Authorities) or by the University in the case of Railway Colleges. The amounts spent for various activities viz., Sports, Lab, Parents-Teachers Association etc. should be checked to ensure that separate accounts are maintained, and the expenditure agree with the vouchers for each transaction.

5. **GRANTS-IN-AID:**

In the case of Railway Colleges, it should be seen that the 'UGC' Grant received has been properly utilised for the specific activity for which it was granted. The records exclusively maintained for this purpose should be checked.

6. **MISC. CASH :**

As the Railway schools and colleges are maintained by the Railway Administration, the schools premises should not be utilised for any other purposes unless it is authorised. Licence fee collected if any, for hiring the premises should be remitted to Railways. Such instances if any should be checked.

7. **UTILISATION OF FUNDS:**

Apart from special fee collected from the students, Educational institutions are sanctioned funds from Railway Budget, funds from Women's Organization etc. The inspecting official should check the utilisation of such funds, and the accounts.

8. The performance of the school/college with reference to the students strength and pass percentage in different examinations conducted during the academic year should be checked in order to ensure that the infrastructure facilities provided are properly utilised to achieve the intended benefits.

9. **REGISTER OF LIBRARY BOOKS:**

It should be seen that the register is posted up-to-date and the receipts have been correctly accounted for and proper system is adopted for issue of Books to students. Necessary recovery has been made from the students concerned in the event of loss of Books issued to them.

10. Tools and Plant Registers should be reviewed to ensure that all items are accounted for and periodical stock-verification carried out.

**316. INSPECTION OF TRAINING CENTERS: [INDEX](#)**

As a part of the inspection programme, the Headquarters and Divisional accounts office should include Training institutions in their annual programmes.

All the training institutions should be periodically inspected at least once in three years (in case of small institutions). The following items should be specially checked during inspection of accounts in addition to the items common to all the units.

1. **TRAINING PROGRAMME:**

- i). Training facilities and courses conducted during the year should be reviewed to see that the training facilities provided by the Railway Administration have been properly utilised.
- ii). The number of courses conducted and the attendance of staff to various courses should be checked. If the staff attended to each course is less, the matter should be reported to the Head of the Department and Personnel Branch.

2. **TEACHING ALLOWANCE:**

The number of instructors sanctioned and actual number of instructors available should be checked. Teaching allowance to the instructors is admissible only to those Training Centres as specified by Railway Board. It should be seen that Teaching allowance is paid only to those instructors who have been screened by the CPO and paid only to those who were on deputation for a period not exceeding five years.

3. **CATERING FACILITIES:**

The facilities provided by the Railway administration to the trainees for messing arrangements should be checked.

4. **TOOLS AND PLANT:**

Tools and Plant Register should be reviewed for proper accountal of all items including items provided in the Hostel to the Trainees. Whether periodical stock verification conducted or not should be checked.

5. **LIBRARY BOOKS:**

It should be seen that:

- i). Whether Register is maintained for receipts of all Books with complete details.
- ii). Issues of Books to the Trainees should have proper acknowledgements.
- iii). In the event of non-return of books/loss of books the cost of the books

should be recovered from the trainees concerned.

6. The accounts of uniform, vehicles, passes should also be checked during inspection.

## C H A P T E R - I V

### INDEX

### INSTRUCTIONS FOR INSPECTION OF FA & CAO's OFFICE, DIVISIONAL ACCOUNTS OFFICES, WORKSHOP ACCOUNTS AND CHIEF CASHIER's OFFICE:

401. In the previous chapters, important points to be seen during inspections common to all the offices and items specially related to individual departments have been given. In addition to the inspection of the Executive Offices, at Head Quarters and Divisions (including field units) the General Inspection staff of FA & CAO's office should inspect the office of FA & CAO, Sr. Divisional Accounts Offices, Workshop Accounts Offices and Chief Cashier's Office as per the periodicity so as to see whether the internal checking functions, maintenance of various accounts, etc. are being exercised as per rules and orders and proper records are kept up to date and efficient manner.

For the guidance of inspecting officials, the specific items of work dealt with and also the records maintained by the Accounts Offices, the extent of check done on these records, which are not covered in the previous chapters are detailed in this chapter. The items have been given section wise for the convenience of the inspecting officials.

402. FA & CAO 's OFFICE & DIVISIONAL ACCOUNTS OFFICE:  
EXPENDITURE SECTION:

1. EXECUTIVES IMPREST:

The periodicity of recoupment of imprest by various executives should be reviewed, and suggested for reduction or surrender of imprest if the recoupments are not regular and proper justification does not exist for the requirement. A general review of nature of expenditure met from imprest to see that the amount spent from imprest is reasonable.

2. **MISCELLANEOUS BILLS:**

i). **TELEPHONE BILLS:**

It should be seen whether the telephone charges on private account provisionally passed in the Accounts Office are allocated to MAR 'E' and clearance of the same is watched by actual recovery from the officer's concerned through pay bills. As per extent rules, on residential phone, the permissible calls are limited to 650 bi-monthly. The officers themselves should pay calls exceeding this limit. However, if the calls are official, the excess calls have to be regularised with the approval of PHOD and by AGM/GM for PHODs. This aspect has to be checked by the inspecting officials.

ii). **ELECTRICAL ENERGY CHARGES:**

It should be seen whether certification has been obtained from the Electrical Department for the consumption of electrical energy before passing the bills. Some of the claims admitted should be test checked to ensure that the calculations are correct. In the case of "Traction's Bills" the claims received from the Electricity Board should be compared with the Contractual Demand so as to ensure that there is not much variation between the demand and actual consumption.

iii). **WATER CHARGES:**

It should be seen that Sr. DEN concerned has certified the bill for purchase of water from the Metro Water Works, MCH etc. If Deposit/Advance already paid, it should be seen that the bills are passed y after adjustment of the advance/deposit. Necessary Agreements are executed and the charges are reasonable.

iv). **ADVERTISEMENT BILLS:**

It should be seen that the charges claimed are as per DAVP rates. Necessary Release orders issued by the Public Relations Office are

available in the Accounts Office, and the terms and conditions are correctly followed. Some of the bills should be test checked to ensure that advertisements are given to News Papers/Periodicals with wide circulation, and copy of the publication enclosed along with the claim.

- v). All other Misc. Bills passed in the Accounts Office should be test checked to ensure that the internal check mechanism has been correctly applied.

**3. SUPPLIERS BILLS :-**

- i). It should be seen that necessary purchase orders (Accounts Foil) are available and the same have been correctly linked while passing the Suppliers Bills. CO6, CO7 No., the Amount admitted are correctly mentioned on the reverse of the Purchase Order and obtained the signature of the Accounts Officer. It should also be seen that proper certification obtained for the correct receipt and accountal of the stores by the Executive Officers concerned in the Supplier's Bill.
- ii). If the Bill passed is for advance payment, it should be seen that the bill has been passed on proof of despatch of stores, Receipt of RR etc. and the amount has been allocated to 'Misc. Advance Revenue'.

**4. LOCAL PURCHASES:**

If the claim admitted in the Accounts Office is for local purchase of Non stock items, it should be seen that purchase has been made according to the powers vested with the various Divisional Officers. In all cases of local purchase, for which Pay Orders have been passed, vouchers for the amount spent should be sent to the accounts office for record. The inspecting officials should check the watch machinery available in the Accounts Office to ensure the receipt of vouchers.

**5. BILLS RECOVERABLE:**

- i). Demands Recoverable suspense register required to be maintained has to be reviewed. It should be seen that the suspense register is reconciled

with General Books and accretion and clearance agree with the bills registers kept separately for each items.

- ii). **SIDINGS:** The maintenance of sidings register indicating complete details for all the sidings should be reviewed. It should be seen that interest and maintenance charges from the Siding Owners are raised periodically and amount realised.
- iii). It should be seen whether revision of interest and maintenance charges has been done periodically based on length of the siding rounded off nearest to the 1 km .
- iv). Agreements in respect of all sidings are available.
- v). Inspection charges on sidings as per the provision has been billed every year and realised.

6. **LEVEL CROSSINGS:**

Bills Register should be reviewed to see that the number of level crossings for which Interest and Maintenance charges recoverable are correctly billed and amount realised.

7. **RECOVERY OF LICENCE FEE ON LAND, COMMERCIAL PLOTS ETC.**

- i). It should be seen whether proper records are maintained in the Sr. DAO's office for the leasing and licensing of Engineering Plots, commercial plots, etc. for which licence fee is recoverable.
- ii). The licence fee has been preferred correctly (Preferred by the Executive and verified by Accounts) and the amount due has been recovered.
- iii). Periodical revision as per instructions of Railway Board from time to time has been implemented correctly.
- iv). Penal interest have been levied wherever payments are made belatedly.

8. **COST OF STAFF:**

It should be seen that Personnel Branch has correctly preferred the cost of Railway staff employed on sidings and bills have been sent to the parties concerned for payment. The outstanding amounts are realised correctly as per

the records maintained in the Accounts Office.

9. **RENT ON BUILDINGS:**

- i). It should be seen whether the rent on buildings leased/licensed to private parties, Government Departments, Welfare Organisations, co-operative societies etc., have been correctly billed and the amounts realised.
- ii). The records are maintained properly to watch the realization of the dues should also been checked by the inspection team.

10. **RECOVERY OF WATER, ELECTRICITY AND OTHER CHARGES:**

It should be seen that bills have been preferred correctly from all the parties viz., GRP, P.F. Stalls, Welfare organisations etc. and charges have been realised without delay. Necessary records have been kept separately individual party wise.

11. **RPF - BANDOBUST DUTIES:**

It should be seen that the amount due from various state Governments and Central Ministries towards deployment of RPF staff for security purposes have been preferred by the security Department and verified by Accounts Office correctly. The amount due has been properly watched for its realisation.

12. **DEPOSIT WORKS REGISTERS:**

- i). It should be seen that the Deposit Works Registers are maintained efficiently with complete details, viz., estimated cost, amount deposited with MCR details etc.
- ii). Postings are made correctly and register is balanced and reconciled with Deposit Misc. Suspense register.
- iii). There are no items of work for which expenditure is booked in excess over the deposits, if there is any excess (work in advance stage and nearing for completion etc) prompt action has been taken to regularise the excess.

13. **WORKS REGISTERS:**



The system of single set of works registers in open line and double set of works registers in constructions units is being followed in this Railway.

The responsibility of efficient maintenance of Works Register rests with the executive since it should serve as a useful tool to the Engineers to know the financial progress of the work. As per the single set of work registers, the executive staff shall maintain the work registers in the Sr. DAO's Office itself under the supervision of Section Officer incharge, so that the work registers can be maintained efficiently and discrepancies can be sorted out and rectified.

The inspection official should review the work registers to see that separate work register are kept for each work or at separate folios with complete details viz., Name of the Work, Sanction Reference, Budget Grant, Estimated cost with break-up for sub-activity wise. It should be seen whether the booking of expenditure has been done correctly to the appropriate head of Account. The progress of expenditure should be reviewed and compared with estimated cost and Budget provision. It should be seen that reconciliation of Works Registers with General Books has been done correctly without delay. Completion reports have been drawn for all the completed works.

14. **COMPLETION REPORTS:**

- i). It should be seen that there is no delay in drawal of completion reports, in respect of all completed works.
- ii). As per provisions of Engineering Code, if no expenditure is continuously booked for morethan 3 months, such works should be reviewed and treated as 'works suspended' and Executive advised to draw completion reports. It should be seen whether any such course of action has been initiated in the Sr.DAOs Office.

15. **UN SANCTIONED EXPENDITURE:**

It should be seen that

- i). Necessary Registers have been kept to watch the un-sanctioned expenditure under categories (a) Want of Estimate (b) Excess over

estimate (c) Misc. items.

- ii). The Register is maintained correctly and the information is correctly reflected thereon. A test check of works Register should be made and compared to ensure all categories of un-sanctioned expenditure is correctly reflected.
- iii). Prompt action has been taken to regularise the items kept in the O.I. Register.

16. **FUEL ACCOUNTS:**

It should be seen that

- i). The shed returns have been received correctly and posted in the register.
- ii). Prompt action has been taken to regularise the loss/pilferage etc. if the loss is beyond the permissible limit
- iii). There are no irregular issues and balances.
- iv). Necessary adjustment for issue of HSD oil to Foreign Railway Locos has been carried out.

17. **CATERING ACCOUNTS:**

It should be seen that

- i). The required information have been received from all the catering units through 'DCM' to work out Profit and Loss Account.
- ii). Sr. DCM has been advised to initiate action to wipe out/minimise loss in respect of catering units incurring loss.
- iii). Staff Debits: Prompt action has been initiated to liquidate the outstanding dues.
- iv). Pick up Meals: Necessary adjustments towards pick up meals have been carried out with the concerned Railways.
- v). Contracts entered into for "pantry Cars on Important Trains", Miscellaneous contracts viz., Sale of Ice Creams in stations, etc. should be reviewed to ensure that the terms and conditions are correctly followed and annual licence fee/royalty as per the agreement has been paid correctly.

18. **CONTRACTOR'S LEDGER:**

Should be checked as explained under item VI of Chapter III.

19. **CONTRACTOR'S BILLS:**

In addition to the instructions given in the Chapter III on check on 'Contractors Bills' some of the important aspects to be exercised by Accounts Office at the time of passing the bills are indicated here.

- i). All the conditions as stipulated in the Agreement have been adhered to
- ii). Variations in quantities more than 25% had the sanction of the competent authority (i.e. by GM)
- iii). Recoveries wherever necessary have been correctly assessed and recovered in the bills before passing
- iv). Income Tax recoveries as per the provisions has been recovered and allocated correctly
- v). Necessary budget provisions exist and the amount admitted for payment has been correctly entered in the contractor's ledger.

20. Reimbursement of Medical Bills should be test checked. (FA & CAO's Office)

403. **ESTABLISHMENT SECTION: -**

1. **SCALE CHECK:**

The Register of scale check should be examined to see that;

- i). The details of posts such as category, grade are completely recorded.
- ii). The number of posts sanctioned for each Department for various categories are clearly indicated against department duly mentioning the Book of Sanction reference.
- iii). In the case of temporary posts the period of currency is clearly indicated and no posts are operated without currency/beyond the permissible period.
- iv). The payment admitted in respect of temporary posts without sanction, details should be entered in the provisional payment register. Prompt action has been taken in such cases for regularisation of the unsanctioned posts, and regularise the provisional payments.
- v). Excess operation of posts if any, prompt action has been taken for its

regularisation.

- vi). The details of the unsanctioned posts with money value are correctly reflected in the 'Objectionable items Register', under the category "unsanctioned posts" and information furnished to Head Quarters.

2. **SUPPLEMENTARY BILLS:**

It should be seen that:

There may not be too many supplementary bills admitted in the Accounts Office. All supplementary claims have been admitted after recording the details against original bills and other connected records so as to ensure that duplicate claim is not possible.

3. **CHECK ON SALARY BILLS:**

It should be seen that:

- i). There may not be any alterations in the mechanised pay bills. If any alterations, they are properly attested and corrections made in all relevant documents, and the corrections are attested by the Bill preparing official.
- ii). Salary bills checked with "Memorandum of difference".
- iii). TA, OT, summary etc. which have already been certified and available in the Accounts Office should be cross checked to ensure that only the amounts certified are included in the salary.
- iv). Accompaniments to salary bills are sent to the concerned section for necessary action.
- v). There are no cases of HRA allowed and rent recovered. Recoveries not made towards Electrical energy, water, geyser, etc. but rent recovery made.
- vi). Recoveries towards, Group insurance, Professional Tax, Provident fund etc. are made correctly.
- vii). Allocation has been correctly, given and if the charges are to be transferred to another unit, the same has been done immediately after passing of the salary bill.

4. **DIET CHARGES:**

As per the revised instructions, Diet charges due from the employees are directly fed into the computer by Personnel Branch, based on the advice received from the Medical Department.

The Accounts Office during internal check should ensure that the charges mentioned in the bill have been correctly recovered according to the pay range of the employee. The accounts foil of the bills received from the Medical Department has been filed properly and there is no break up in the continuity of serial number.

In the case of items, which are outstanding for recovery, action has been taken by the bill-drawing unit to liquidate the outstanding.

5. **ADVANCE OF TA:**

It should be seen that

- (i) Necessary registers have been kept Department wise and postings are made immediately after the claim is admitted.
- (ii) The advance is recovered immediately in the subsequent month and the details of recoveries posted correctly.
- (iii) There is no delay in recovery.

6. **RECOVERY OF ELECTRICAL ENERGY CHARGES:**

- (i) As per the simplified procedure of recovery of Electrical Charges, the average charges of bills based on the previous 6 months actual consumption will be the basis of recovery for the subsequent 6 months. Excess/Short recovery if any has to be adjusted once in six months. A test check should be exercised on this.
- (ii) In order to ensure that electrical energy charges have been recovered from all the residential buildings, the electrical energy advice received the 'DEE' has to be compared with rent rolls. This item of work has to be test checked.
- (iii) It should be seen that proper action has been taken with the Electrical

Department and Personnel Branch in case of non-recovery/abnormal low recovery of charges.

7. **CHECK ON LPCS:**

It should be seen that whether a register of LPCs has been maintained for:

- i). Outward LPCs for employees transferred to other accounting units and
- ii). Inward LPCs for employees transferred from other Accounting Units.
- iii). It should be seen whether the P.F. section and suspense section has properly noted the transfers of staff.
- iv). Some of the outward LPCs, should be test checked with suspense account and recovery register to ensure that the outstanding /recoveries are correctly recorded. Similarly in the case of inward LPCs it should be test checked and seen that the outstanding dues viz., Festival advance, advance of pay, etc. are correctly noted and implemented for recovery.
- v). As per LPC, if the employee had retained the Railway Quarter at the previous place of working, rent/damaged rent has been made as per rules till the Railway quarter is vacated.

8. **INCREMENT REGISTER:**

For drawal of increment to Gazetted Officer, memorandum has to be issued by the Personnel Department and certified by Accounts Office. The correct drawal of increment to officers and staff has to be test checked.

9. **SALARY AUDIT LEDGER:**

Salary Audit Ledger for the Gazetted Officers is maintained with complete details Salary drawn and recoveries made are posted correctly every month.

10. **CADRE REVIEW:**

It should be seen that necessary cadre register for Gazetted Officers of each Department is maintained and the posts operated for which salary drawn every month is compared with sanction. Cadre review is done effectively and service records of the officers are furnished to Headquarters and Railway Board periodically.

11. **RENT ROLLS:**

Bill drawing units have to prepare in the month of April every year "Rent Roll" statement and submitted to Accounts Office. This statement has to be checked with "List of Buildings" in the Accounts Office in order to ensure that rent, electrical charges, water and other charges are recovered from all the residential buildings. This aspect should be test checked by the inspecting official.

12. **CHECK OF OVER TIME, NIGHT DUTY ALLOWANCE AND OTHER CLAIMS:**

Some of the claims admitted in the internal check towards OT, NDA, NHA, BDA, etc. should be test checked in order to ensure that the claims are proper and admissible as per rules. In respect of "OT" allowance etc. the claim is pre-checked and necessary supporting vouchers (Journals) are enclosed along with the claim. The claim admitted are correctly recorded in the Register kept for this purpose so as to prevent duplicate claim.

13. **FOREIGN SERVICE CONTRIBUTIONS:**

It should be seen that

- i). Proper Register is kept duly indicating the details of employees who were on deputation in India and Abroad from whom 'FSC' charges are made.
- ii). Charges due toward leave salary pensionary contributions, employees contribution towards P.F. etc. are correctly billed and realised. Wherever the claim has to be made by the Railway such claims are preferred correctly and amount realised.

**SUSPENSE SECTION:**

404. (a) Except festival advance suspense Account has to be maintained for other advances separately viz., HBA, Scooter, Fan, Bi-cycle, Motor Car, PC, Advance of Pay etc. The suspense registers should be reconciled with General Books monthly. The following important aspects should be looked in to while reviewing the suspense Register.
- i). Registers are posted and balanced every month.

- ii). There is no delay in reconciliation.
- iii). The entries made in the Registers have complete details, viz., JV No., Tkt No., Name, Designation, and P.F. No. etc.
- iv). There are no irregular items, and recoveries are forthcoming regularly without any break.
- v). Effective action is taken for clearance of old outstanding items.
- vi). The registers are reviewed properly and the position is correctly reflected in the "MPR" and Half-yearly review of suspense balances.

(b) **RECOVERY OF INTEREST:**

- i). It should be seen that separate watch registers are kept for recovery of interest.
- ii). Interest recovery commenced immediately on completion of principal amount.
- iii). Interest calculation sheets from the Personnel Branch are received 3 months before completion of the principal amount and certified by accounts.

- (c) If the maintenance of suspense Accounts is computerised, it should be seen that the monthly ledgers are brought out correctly and continuity is maintained till recoveries are completed.

It should also be seen that immediately on completion of last recovery towards principal, the ledger account is closed and separate account is opened for watching the interest.

Exceptional report is generated every month to indicate items without recovery, irregular recovery etc.

**SUSPENSE (EXPENDITURE):**

405. (a) Review of Suspense balance of MAR(x), Deposit Misc. , MAC. Apart from postings and reconciliation, individual items appearing in the suspense registers should be reviewed. Important items to be looked into are indicated here under.



**MAR (X):**

- i). Advance payment to contractors.
- ii). Advance payment to suppliers.
- iii). Risk and cost items.
- iv). Misc. advances.
- v). Provisional payments pending adjustments etc.

**(b) MISC. ADVANCES CAPITAL:**

Garment Accounts, Fuel Accounts etc.

**(c) DEPOSIT MISC:**

- i). Deposit works.
- ii). EMD and Security Deposit.
- iii). Misc. Deposits (Deposits made to Electricity Board, 'DOT', Municipality for water supply etc.

**(d) Misc. Advances (Establishment):**

- i). Funeral Advance.
- ii). Cash Awards etc. As per Railway Board Lr.No.99/AC-III/31/8/SCR Dt. 3/5/2000 Cash Awards should be directly charged to the demand concerned in which budget is provided. However the receipt of proper acquittance should be verified during inspection.

**PROVIDENT FUND SECTION:**

406. 1. Postings and reconciliation: It should be seen that :

- i). The monthly ledgers are brought out through EDPM or PC without delay.
- ii). Exceptional reports brought out through computer are attended to immediately and mistakes rectified.
- iii). The monthly PF ledgers have complete details viz., status of loan recovery, balance due, when last loan taken, temporary or final withdrawal etc.
- iv). The postings in the P.F. ledgers should be test checked to ensure that there is no delay in recovery of Temporary advance, and the amount

admitted for withdrawal is correct and applicable as per rules.

- v). SO (A) attests the opening balance brought forward in the 'ACS' ledger and the opening balance is written in words and figures.
- vi). Some of the P.F. applications processed in the P.F. section should be test checked to see that the amount is correct and relevant rules are followed correctly. NO P.F. application is processed without sufficient credit balance available as per Accounts Office records and not based on Personnel Branch certification.
- vii). There should not be any delay in reconciliation and the closing balance is supported by details.
- viii). The difference in reconciliation is adjusted without delay.
- ix). Proper back up facilities exists for safety and preservation of datas.

2. **REGISTER OF UNPOSTED ITEMS AND LEDGER ACCOUNTS:**

It should be seen whether these registers are maintained properly and prompt action taken for clearance of the items.

3. **TRANSFER OF P.F. BALANCES:**

The registers of LPCs maintained in the establishment section should be called for and seen that the PF balances are transferred correctly to those employees who have been transferred to other units. Similar action is taken if PF accounts are required to be called for from other units in case of inward transfers. PF section should maintain separate register for this purpose and this should be checked.

4. **P.F.NOMINATIONS:**

It should be seen that all the subscribers have executed nominations and if there is any delay, the Personnel Branch has been advised suitably.

5. **DEPOSIT P.F.:**

It should be seen that prompt action has been taken to clear the items appearing in the ledger and there is no items outstanding for more than three years.

407. 1. **BOOKS SECTION:**  
**CHEQUES AND BILLS:**

It should be seen that:

- i). The procedure for preparation of cheques and the register maintained should be reviewed to ensure that continuity is maintained and cancellation of cheques, if any, is correctly recorded in the register.
- ii). Reconciliation of cheques and bills is done every month and there may not be any delay.
- iii). Paid cheques are properly linked as per the latest instructions viz. cheque nos., payees name, amount etc.
- iv). The details for the un cleared cheques are brought out treasury wise and prompt action is taken for clearance.
- v). The balances are reconciled and there are no irregular items.

2. **REMITTANCE INTO BANKS:**

Normally there should not be any outstanding items under this suspense head in the divisions as all the items are transferred to respective divisions by Headquarters office immediately on receipt of clearance (credit scrolls) from the focal point banks. If any items remaining outstanding should be supported by challan wise details and investigated for clearance.

3. **REGISTER OF UNPAID WAGES:**

The unpaid wage list received from cash office should be filed neatly and continuity should be checked. The register required to be maintained for passing of un-paid wages should be reviewed. It should also be test checked from the paid pay bills that the amount remained as un-paid agree with the amount credited to unpaid wages account. There are no items beyond the permissible period and items remaining more than three years are transferred to Staff Benefit Fund as per extent Railway Board's instructions with the approval of Competent authority.

4. **POST CHECK OF PAID VOUCHERS AND ISSUE OF ACQUITTANCE CERTIFICATE:**

- i). It should be seen that the paid vouchers and bills on which no more

payments can be made are returned to the Accounts Office (books Section) immediately after completion of 30 days. Necessary post check is exercised correctly on all paid vouchers.

- ii). It should be seen that there is no delay in issue of acquittance certificate. The certificate is issued correctly after ensuring the receipt of all paid vouchers, unpaid bills and reconciling the amount passed for payment during the month for which acquittance is issued.

5. **PAPER SECURITIES AND GUARANTEE BONDS:**

It should be seen that:

- i). Proper arrangements exist for safe custody of the paper securities.
- ii). Necessary Register is maintained separately for FDRs and Guarantee Bonds and all relevant details are furnished.
- iii). Prompt action is taken for renewal of FDRs and GBs, well in advance before the expiry date.

**PENSION SECTION:**

408. It should be seen that:

- i). There may not be any delay in issue of PPOs.
- ii). A few cases of PPOs (Normal retirement and 'ONR') should be test checked to see that all required details are available and qualifying service is correctly certified, leave accounts available and checked properly, recoveries to be adjusted from the settlement are correctly done etc.,
- iii). The register of withheld amount from settlement should be reviewed to see that proper action is taken to clear all the items.
- iv). Grievances from pensioners are attended to and replies sent to the pensioners promptly.

**BUDGET SECTION**

409. It should be seen that:

- i). The progress of expenditure is properly regulated with Budget Grant and spending limit and necessary action taken with the executives if the progress of expenditure is more than the Grant.

- ii). Booking of expenditure under various Demands should be test checked from the controls to see that no expenditure is booked without Grant, irregular booking etc.

#### **INSPECTION SECTION**

- 410. i) It should be seen that the inspection as programmed and approved have been carried out and there is no arrears.
- ii) Reports have been issued for all the units' inspected and prompt action taken for disposal of the pending reports.

#### **MISC ITEMS**

- 411. Apart from the above mentioned items the following items are also need to be checked.
  - i). Pass accounts of the Accounts Staff.
  - ii). Leave accounts and service records of Accounts Staff
  - iii). Calendar of Returns.
  - iv). Test check Registers of Section Officers.
  - v). AU6 Registers and Register of outstanding position of pending bills.

#### **WORK SHOP ACCOUNTS**

- 412. **THE FOLLOWING SPECIFIC ITEMS OF WORK PERFORMED IN THE WORK SHOP ACCOUNTS OFFICE ARE TO BE CHECKED DURING INSPECTION:**

- 1. **Reconciliation of Gate attendance cards with Time sheets/Job Cards:**

A reconciliation between the total number of Hours as per Gate Attendance on the last day of the month and the total number of hours as per time booking documents per labour for various jobs performed during a month should be brought out in respect of each shop by WAO's office every month to ensure that there may not be much difference between payments and allocation. Abnormal difference should be investigated. Whether the reconciliation carried out as required and results put up to Work Shop Accounts Officer should be seen during inspection.

- 2. **REVIEW OF WORK ORDERS:**

It should be seen that:

- i). The copies of work orders are being received regularly from the CWM.

and numbering has been done correctly.

- ii). Proper sanction has been obtained for issue of W.Os. and necessary funds are available, to take up the work
- iii). No expenditure is booked after completion of Work.
- iv). There is no irregular booking of expenditure on W.Os.
- v). Monthly statement of 'Work Orders completed' is received every month and all expenditure relating to the W.Os. have been correctly included before completion of the work.

3. **REVIEW OF WORK SHOP GENERAL REGISTER:**

Work Shop General Register is the basic record to bring into account all the expenditure incurred relating to a Work Order. This aspect should be reviewed to see that all work shown there in are current. The work orders, for which no expenditure is booked for more than three months, prompt action is taken to advice work shop in charge for completion.

4. **WORK SHOP MANUFACTURING SUSPENSE:**

The balances under the "Work Shop Manufacturing suspense account" should be reviewed to see--

- i). That all the items are current and the balance consist of nothing else except expenditure on unfinished jobs or completed jobs awaiting adjustment.
- ii). There are no credit items.
- iii). The balances under "WMS" are within the prescribed limit fixed by Railway Board for each Work Shop.
- iv). Periodical adjustments in respect of "over charges and under charges" are carried out regularly.

5. **PAIRING OF ISSUE NOTES, GATE PASSES AND DS 8:**

- i). Issue Notes:  
It should be seen that pairing is done correctly between the shop copies

of the Issue Notes and Bills copies received with the stores summary. There is no undue delay in pairing and discrepancies if any reported to incharge of the workshop. Monthly position is put up to the Work Shop Accounts Office.

ii). **Material Gate Pass:**

Some of the Gate passes paired should be test checked to see that continuity is maintained and returnable items sent out from the work shop premises are separately entered in a register. In order to ensure that the items are returned to the respective shops, a test check should be conducted in some of the shops.

iii). **Pairing of DS8:**

It should be seen that shop copies of the advice note of returned stores are paired with the store depot copies and the items returned are correctly acknowledged. Discrepancies if any reported to the work shop incharge. This phase of work is not in arrears.

6. **INCENTIVE SCHEME:**

The introduction of incentive scheme to the new units (work shops) has been dispensed with by Railway Board. If the scheme already in existence, the inspection team should review the incurrence of expenditure every month towards incentive to see that there is no abnormal increase towards payment and the increase is commensurate with production. Allowed time is periodically revised as per provisions etc.

7. **STOCK ADJUSTMENT ACCOUNT AND 'SINT' ACCOUNT:**

The postings and balances under 'SA Account' and 'SINT Account' should be reviewed to see that the balances are efficient and supported by details. The outstanding items are not many.

8. **STOCK SHEETS:**

Number of stock sheets outstanding should be reviewed to see that prompt action is taken for clearance of pending stock sheets. Stock verification as programmed has been completed and all the units as per the periodicity have

been included for stock verification.

9. **REVIEW OF SCRAP:**

It should be seen that the target set for disposal of scrap for each work shop is achieved and scrap identified for disposal is cleared in co-ordination with stores department.

10. **REVIEW OF MAN POWER:**

The manpower employed under different categories should be reviewed and compared with the out turn. The requirement of man power for out turn of 'POH' of coaches, wagon etc. as prescribed by Railway Board should be compared with the out turn to see that there is no surplus labour. The over all activities performed in the work shop should be reviewed with reference to the total labour force employed and idle labour if any identified and suggested in the report to increase the production.

11. **JOB COSTING AND OUT TURN:**

It should be seen that

- i). The target of out turn as prescribed is achieved. If not the reasons should be analysed.
- ii). Unit cost arrived for 'POH' activities should be compared with similar workshops of Indian Railways to see that the cost is not abnormally high.
- iii). Adjustment if any for the activities performed for other Railways, Non-Railway bodies etc. have been adjusted correctly.
- iv). Job Costing - It should generally be reviewed that job costing for the stock items have been done as per the periodicity and the price list is changed accordingly. There is no abnormal variation in cost from time to time.

12. **ON COST' AND AVERAGE HOURLY RATES:**

It should be seen that 'Shop on Cost' and General 'On Cost' charges proportionately to be charged based on labour is revised periodically. Proforma



on cost budget is prepared and included in all items of works as shown in Mechanical Code (Para 703 and 731).

13. **AVERAGE HOURLY RATES:**

It should be seen whether the average hourly rates has been worked separately for each category of artisan staff for each shop once in 6 months for the purpose of allocation of work orders. The difference between the actual amount paid and the amount charged to the work orders through time sheets adjusted to the revenue abstracts periodically as per the provisions of mechanical code.

**CHIEF CASHIER'S OFFICE:**

413. **ESTABLISHMENT SECTION :-**

1. **SCALE CHECK:**

The Register of scale check should be examined to see that;

- i) The details of posts such as category, grade are completely recorded.
- ii) The number of posts sanctioned for each Department for various categories are clearly indicated against department duly mentioning the Book of Sanction reference.
- iii) In the case of temporary posts the period of currency is clearly indicated and no posts are operated without currency/beyond the permissible period.
- iv) The payment admitted in respect of temporary posts without sanction, details should be entered in the provisional payment register. Prompt action has been taken in such cases for regularisation of the unsanctioned posts, and regularise the provisional payments.
- v) Excess operation of posts if any, prompt action has been taken for its regularisation.
- vi) The details of the unsanctioned posts with money value are correctly reflected in the 'Objectionable items Register', under the category "unsanctioned posts" and information furnished to Head Quarters.

2. **SUPPLEMENTARY BILLS:**

It should be seen that:

There may not be too many supplementary bills admitted in the Accounts Office. All supplementary claims have been admitted after recording the details against original bills and other connected records so as to ensure that duplicate claim is not possible.

3. **CHECK ON SALARY BILLS:**

It should be seen that:

- i) There may not be any alterations in the mechanised pay bills. If there are any alterations, they are properly attested and corrections made in all relevant documents, and the Bill preparing official attests the corrections.
- ii) Salary bills checked with "Memorandum of difference".
- iii) TA, OT, summary etc. which have already been certified and available in the Accounts Office should be cross checked to ensure that only the amounts certified are included in the salary.
- iv) Accompaniments to salary bills are sent to the concerned section for necessary action.
- v) There are no cases of HRA allowed and rent recovered. Recoveries not made towards Electrical energy, water, geyser, etc. but rent recovery made.
- vi) Recoveries towards, Group insurance, Professional Tax, Provident fund etc. are made correctly.
- vii) Allocation has been correctly, given and if the charges are to be transferred to another unit, the same has been done immediately after passing of the salary bill.

3. **DIET CHARGES:**

As per the revised instructions, Diet charges due from the employees are directly fed into the computer by Personnel Branch, based on the advice received from the Medical Department.

The Accounts Office during internal check should ensure that the charges

mentioned in the bill have been correctly recovered according to the pay range of the employee. The accounts foil of the bills received from the Medical Department has been filed properly and there is no break up in the continuity of serial number.

In the case of items, which are outstanding for recovery, action has been taken by the bill-drawing unit to liquidate the outstanding.

5. **ADVANCE OF TA:**

It should be seen that

- i) Necessary registers have been kept Department wise and postings are made immediately after the claim is admitted.
- ii) The advance is recovered immediately in the subsequent month and the details of recoveries posted correctly.
- iii) There is no delay in recovery.

6. **RECOVERY OF ELECTRICAL ENERGY CHARGES:**

- i) As per the simplified procedure of recovery of Electrical Charges, the average charges of bills based on the previous 6 months actual consumption will be the basis of recovery for the subsequent 6 months. Excess/Short recovery if any has to be adjusted once in six months. A test check should be exercised on this.
- ii) In order to ensure that electrical energy charges have been recovered from all the residential buildings, the electrical energy advice received the 'DEE' has to be compared with rent rolls. This item of work has to be test checked.
- iii) It should be seen that proper action has been taken with the Electrical Department and Personnel Branch in case of non-recovery/abnormal low recovery of charges.

7. **CHECK ON LPCS:**

It should be seen that whether a register of LPCs has been maintained for:

- i) Outward LPCs for employees transferred to other accounting units and

- ii) Inward LPCs for employees transferred from other Accounting Units.
- iii) It should be seen whether the P.F. section and suspense section has properly noted the transfers of staff.
- iv) Some of the outward LPCs, should be test checked with suspense account and recovery register to ensure that the outstanding /recoveries are correctly recorded. Similarly in the case of inward LPCs it should be test checked and seen that the outstanding dues viz., Festival advance, advance of pay, etc. are correctly noted and implemented for recovery.
- v) As per LPC, if the employee had retained the Railway Quarter at the previous place of working, rent/damaged rent has been made as per rules till the Railway quarter is vacated.

8. **INCREMENT REGISTER:**

For drawal of increment to Gazetted Officer, memorandum has to be issued by the Personnel Department and certified by Accounts Office. The correct drawal of increment to officers and staff has to be test checked.

9. **SALARY AUDIT LEDGER:**

Salary Audit Ledger for the Gazetted Officers is maintained with complete details Salary drawn and recoveries made are posted correctly every month.

10. **CADRE REVIEW:**

It should be seen that necessary cadre register for Gazetted Officers of each Department is maintained and the posts operated for which salary drawn every month is compared with sanction. Cadre review is done effectively and service records of the officers are furnished to Head quarters and Railway Board periodically.

11. **RENT ROLLS:**

Bill drawing units have to prepare in the month of April every year "Rent Roll" statement and submitted to Accounts Office. This statement has to be checked with "List of Buildings" in the Accounts Office in order to ensure that rent, electrical charges, water and other charges are recovered from all the residential

buildings. This aspect should be test checked by the inspecting official.

12. **CHECK OF OVER TIME, NIGHT DUTY ALLOWANCE AND OTHER CLAIMS:**

Some of the claims admitted in the internal check towards OT, NDA, NHA, BDA, etc. should be test checked in order to ensure that the claims are proper and admissible as per rules. In respect of "OT" allowance etc. the claim is pre-checked and necessary supporting vouchers (Journals) are enclosed along with the claim. The claims admitted are correctly recorded in the Register kept for this purpose so as to prevent duplicate claim.

13. **FOREIGN SERVICE CONTRIBUTIONS:**

It should be seen that

- i) Proper Register is kept duly indicating the details of employees who were on deputation in India and Abroad from whom 'FSC' charges are made.
- ii) Charges due toward leave salary pensionary contributions, employees contribution towards P.F. etc. are correctly billed and realised. Wherever the claim has to be made by the Railway such claims are preferred correctly and amount realised.

**SUSPENSE SECTION:**

414. (a) Except festival advance suspense Account has to be maintained for other

advances separately viz., HBA, Scooter, Fan, Bi-cycle, Motor Car, PC, Advance of Pay etc. The suspense registers should be reconciled with General Books monthly. The following important aspects should be looked in to reviewing the suspense Register.

- i) Registers are posted and balanced every month.
- ii) There is no delay in reconciliation.
- iii) The entries made in the Registers have complete details, viz., JV No., Tkt No., Name, Designation, and P.F. No. etc.

- iv) There are no irregular items, and recoveries are forthcoming regularly without any break.
- v) Effective action is taken for clearance of old outstanding items.
- vi) The registers are reviewed properly and the position is correctly reflected in the "MPR" and Half-yearly review of suspense balances.

(b) **RECOVERY OF INTEREST:**

- i) It should be seen that separate watch registers are kept for recovery of interest.
  - ii) Interest recovery commenced immediately on completion of principal amount.
  - iii) Interest calculation sheets from the Personnel Branch are received 3 months before completion of the principal amount and certified by accounts.
- (c) If the maintenance of suspense Accounts is computerised, it should be seen that the monthly ledgers are brought out correctly and continuity is maintained till recoveries are completed.

It should also be seen that immediately on completion of last recovery towards principal, the ledger account is closed and separate account is opened for watching the interest.

**MISC ITEMS:**

415 Apart from the above mentioned items the following items are also need to be checked.

- i) Leave accounts and service records of staff.
- ii) Calendar of Returns.
- iii) Cash-in-transit Register.

## C H A P T E R - V

### INDEX

#### (A). AUDIT INSPECTION REPORTS :-

501. **The results of statutory audit are communicated through :**
- i) Specific reports of more important and serious irregularities discovered in the course of Audit of Accounts, Departmental offices and Station Records.
  - ii) Audit Notes detailing minor irregularities discovered in the course of Audit of Accounts office records.
  - iii) Inspection Reports showing the results of Audit of the initial records of Executive offices. (Para 801-AI)
502. Communication received from Audit relating to the above will be in the form of Audit Notes, Inspection Reports, Special letters and Draft paras. Audit Notes and Inspection Reports will be in two parts.
- i) Part I-Audit Notes will detail important irregularities noticed by the Audit during the monthly test audit of the Accounts office.
  - ii) Part II Audit Notes will cover minor irregularities.
  - iii) Part I Inspection Report will show major irregularities noticed by the Audit while inspecting the initial records of Executive offices and Part II will show other cases.
  - iv) Special letters of specific Report may deal with important procedural defects noticed during the monthly audit, which the Audit may desire it to be brought through specific reports to be sent to the Executive Officer.
  - v) Any case which the Audit may consider to involve major financial irregularities or procedural defects resulting in infructuous expenditure may be taken up in the form of Draft Paras.
503. The Principal Director of Audit in Duplicate issues audit Notes, Audit Inspection Reports and Special letters. In the case of Inspection Reports one copy of the same should be sent to the Executive officer whose office was inspected for remarks. The Accounts officer will examine the reports and furnish remarks, which should be

scrutinised carefully, and if further clarifications are necessary, this should be called for from the Executive officer before issue of final reply to Audit Officer. If the Audit Officer issues further comments on remarks already furnished, this should be dealt with in the Accounts Office independently where possible; if not, a reference should be made to the Executive Officer to obtain the clarification sought for by the Audit Officer.

504. If however, the Accounts Officer is unable to accept the views of the Audit, he should, if requested by the latter make a reference to the General Manager. However, when the question is one of Accounts Procedure, the matter should be referred to the Finance Directorate of the Railway Board. The General Manager will be requested to obtain orders of Railway Board if the matter is beyond his competence to decide. When making such references the Accounts Officer should send a verbatim copy of the Audit objection and statement of his own views. Audit Notes should be processed in the Accounts Office and reply issued.
505. Replies to Part I Reports, specific reports and important irregularities should be sent to the Audit Officer as soon as possible. No formal reply to Audit Notes and Inspection Reports Part II is required to be sent to the Audit. The disposal of such Audit notes and Inspection Reports should be made available to the Director of Audit whenever required.
506. It is of utmost importance that all audit objections in one or the other form mentioned in para 2 above should be given immediate attention. Railway Board have stressed the need for expeditious disposal of all audit objections and directed that there may not be any outstanding reports of over 3 years old. By ensuring that even at the initial stages Audit objections are dealt with promptly completely and at adequate level, the need for Audit Officer taking up the same subject in the Principal Officer's Meeting and at Railway board's level could be reduced. In order to ensure their quick disposal, a proper record should be maintained in the Accounts Office. The Register, wherein should be entered all the Audit Notes, Inspection Reports and Special letters with details of action taken, should be periodically reviewed to see whether final reply has been issued in individual cases. If the action pends with the Executive Officer, the Officer concerned should be contacted or addressed to furnish immediate reply. If the action pends with



the Accounts Office, the reports should be put up to the Accounts Officer with remarks for delay in the issue of reply. If no finality is reached even after correspondence, the Accounts Officer should arrange for a tri-partite meeting between Accounts, Audit and the Executive Officer concerned after fixing the date in consultation with the Executive Officer concerned and Audit Officer. The Audit Officer's acceptance of the remarks offered during the discussion should be recorded in the minutes of the meeting and where further clarifications are called for, these should be obtained from the Executives and furnished to the Audit Officer.

507. Executive Officer should also maintain a register showing the action taken on each audit objection. This register should be reviewed by the Executive Officer also to ensure that effective actions have been taken for the disposal of all audit objections. The effectiveness of the action taken should be specifically examined by the Accounts Inspection staff and deficiencies noticed should be suitably taken up.

**MINIMIZING THE NUMBER OF OBJECTIONS:**

508. The draft inspection report should be discussed with the Executive Officer concerned before making it final. Such steps should also be adopted in minimising the number of objections and also reduced unnecessary work. The following steps, therefore, should be taken in this direction.
- i). Draft Inspection Report should be discussed by the Audit Officer and Executive Officer after the inspection is completed.
  - ii). As per extent instructions, replies to the Draft Audit Reports i.e. 'DOS' should be sent to the Audit Officer within 30 days after the inspection is completed. This will enable the Audit to finalise the reports and to minimize the number of paras.
  - iii). The Executive Officers are expected to verify the facts and in case they are correct and complete they should record their acceptance in writing. If it is otherwise, they should amplify the position to the Audit Officer in writing so that the Audit view may be based on complete facts.
  - iv). In the case of minor objections, the Executive Officer concerned should take remedial action promptly and the fact that such an action is taken should be

noted in the minutes of the discussion so that these objections may not appear in the reports.

- v). In regard to cases where regularisation by higher sanction is necessary, these should be obtained quickly. In the event of any delay in obtaining the sanction, the Audit may be advised of the position so that they may consider the inclusion of the item in the report. In any case, the requirement of higher sanction should be discussed in the meeting and the matter should be settled.
- vi). If the Audit Officer has objected to any payment of recurring nature and if the views are acceptable to the Accounts Officer, he should place the amount under objection, the payment being treated as provisional pending receipt of formal orders from higher authorities or settlement of the objections by the Audit.

509. A copy of the minutes of discussion held between Executive Officer and Accounts Officer should be furnished to the Headquarters office for information. It is the responsibility of the Sr.DAO/Accounts Officers to ensure that one such meeting is held every month.

**DRAFT PARAS:**

510. All the important cases coming to the notice of Audit which Audit considers to be fit case for incorporation in the C & AG's Report for Presentation to Parliament will be brought to the notice of Railway administration in the form of Draft Paras.

511. A procedure has been evolved by the Railway Board according to which before any item is taken as Draft Para, the Principal Director of Audit would generally address, D.O. letters to the Heads of Departments/FA & CAO forwarding a statement pointing out the irregularities noticed and asking for verification of facts and figures. A time limit of four weeks has been laid down by the board for replying to these references. In case, where the verification of the facts and figures would involve reference to a number of divisions and other authorities and would require more time for verification, the PDA should be addressed to extend the time limit suitably. FA & CAO has to co-ordinate with PHODs concerned as well as Railway Board for speedy disposal of Draft paras.

512. This procedure would enable the Heads of Departments/FA & CAO to devote adequate

attention to the points raised by the Principal Director of Audit and reduce in a way the number of formal Draft Paras to be issued. It is therefore, important that adequate attention should be paid to such references.

513. Draft Paras are generally on the outcome of earlier audit notes or correspondence from Audit. To deal with these draft paras, Railway Board have laid down procedure. According to which Principal Director Audit will prepare draft paras and addressed to General Manager, sending copies thereof to the Railway Board (EDA) and the DAI (Railways). Copies of the Draft Paras will also be endorsed to the FA & CAO and concerned PHODs. Railway Administration should give their final reply after consultation with Board within a period of 8 weeks. The reply should be sent to the Board within 5 weeks from the date of receipt of Audit Paragraphs so as to allow time for further enquiry and correspondence within the overall period of 8 weeks within which a final reply has to be sent to the Principal Director of Audit.
514. Keeping the Boards directives in view, these draft paragraphs should be dealt with promptly and comprehensively at the highest level possible. As the General Manager is required to reply to the Draft paras, it is necessary for the PHODs concerned to personally examine every detail concerning draft paras so that replies may be well informed, complete and effective particularly in regard to facts which might have influenced the authorities concerned at the decision making stage. At the Divisional level, the Divisional Railway Manager should nominate a Senior Scale Officer to co-ordinate the collection of information at the divisional level. It will be the responsibility of the Divisional Officer primarily concerned with the para to verify the facts and figures furnished therein. The Senior Divisional Accounts Officer/DAO should also give highest priority in regard to verification of factual information pertaining to Draft paragraphs.
515. While dealing with the Draft Paras, the following points should be borne in mind and complied with by all concerned;
- i). It should be ensured that all important and pertinent facts having a direct bearing on the case, and the extenuating circumstances, if any, which if not taken cognisance of may lead to incorrect appreciation of the case, are brought

out in the supplementary remarks to the Draft Paras.

- ii). While pointing out the inaccuracy of the figures, the reasons as to why the figures are considered incorrect and what in the opinion of the Administration should be the correct figures, should be clearly furnished. As to the facts also, a similar procedure should be followed, furnishing the orders, instructions, etc., if any issued on the subject.
- iii). Procedural lapse pointed out should be verified and, if approved, the correct procedure introduced. The responsibility for the lapses pointed out should be fixed and action taken to prevent recurrence indicated. Progress made regarding disciplinary action, if any taken should be indicated. The circumstances, in which deviations/lapses were allowed to occur, should be specially examined.
- iv). Where recoveries or over-payments are the subject matter for comment, action to recover the amount and the recoveries made so far should be furnished.
- v). It is also necessary to examine, where applicable, the financial implications, if the Audit contention is conceded. Where more than one alternative is possible, the relative economics should be gone into carefully.
- vi). Where necessary, the points should be discussed with the Local Audit Officer, along with the Accounts Officer.
- vii). At every stage, the associated Finance/Accounts Officer should be consulted and the Draft Paras, scrutinised conjointly, the comments, etc., duly vetted by the Associated Accounts Officer with reference to all available records.
- viii). In order to bring down the outstanding Draft Paras and furnish satisfactory remarks to Principal Director of Audit, frequent review meetings with the concerned HODs should be arranged.

516. **THE FOLLOWING TIMETABLE SHOULD BE OBSERVED FOR DISPOSAL OF AUDIT PARAS.**

- i). Despatch of the copies of paras by the FA & CAO to all HODs etc. 2days on receipt in Accounts Office.
- ii). Verification of facts and figures by the Executive Officer primarily concerned with para and submission of remarks to FA & CAO = 3 weeks.
- iii). Associate Accounts vetting and scrutinize the remarks of Executive = 1 week.
- iv). Scrutiny and to obtain GM's approval = 1 week.

- v). Finalisation of the reply and to obtain Railway Board's approval and forwarding to Railway Administration remarks to Principal Director of Audit = 3 weeks.
- vi). Discussion with PDA including correspondence, if any should be completed within the over all period of 8 weeks.

517. As the overall limit of 8 weeks cannot, at any rate, be exceeded, it is necessary that the queries from Railway Board should be attended to on 'TOP PRIORITY' basis.

**(B) ACCOUNTS INSPECTION REPORTS: -**

518. In para 119 the action required to be taken after the inspection is over has been indicated. After the discussion of the preliminary report with the Head of Office is completed, the inspection report should be prepared embodying all irregularities and objection for which no satisfactory explanations were forthcoming during the discussion. The inspection report should be issued finally as soon as possible after the return of the Inspection party from the inspection. It should be noted that issue of the report in respect of Main office, which was inspected, should not be delayed just because the inspection of subordinate is not completed.

519. The reports should be prepared in two parts i.e., Part I and Part II. These should again be sub-divided into non-Personnel and Personnel. Particular care should be taken about the language and tone of the report. All objections should be stated in simple and polite terms.

520. Part-I: This should contain points of major importance only which may be held to include objections involving recurring over payments due to wrong fixation of pay, grant of leave and T.A. under a wrong set of rules etc. and any other irregularities which are required to be regularised under competent sanction. The remarks for individual paras should be called for from the Head of the Office Inspected.

521. Part II: All other items, which have not figured in Part I should be included in Part II. The disposal of paras in Part II may be left to the Head of Office inspected. He should however, give suitable remarks as to the action taken by him against each item in the report before filing it. The Accounts Officer should during his next inspection, review

the remarks recorded on the Executive officer's copy of the Part II of the report and satisfy that suitable action has been taken on the points raised therein.

522. Part I of the Inspection Report should be prepared in Triplicate. One copy will be retained in the Accounts Office as Office copy and Two copies sent to the immediate superior of the Officer whose office was inspected, with a request that one copy may be forwarded to the Head of the Office Inspected for remarks. In the case of Divisional Office, all Part I Inspection Reports should be sent to the divisional officers personally. The officer whose office was inspected should return one copy with as complete replies as possible through his immediate superior to the Inspecting Officer. Before forwarding the replies, the immediate superior should satisfy that they are correct and complete and where necessary should have them amended or amplified to avoid further correspondence. The remarks so received should be scrutinised in the Accounts Office and further action that may be necessary taken under the orders of the Accounts Officer. If any cases of serious irregularities come to light in the disposal of Part I of the Inspection Reports the details thereof should be entered in the "Register of Serious Irregularities" and the progress of their disposal carefully watched.

523. Part II of the Inspection Report should be made out in duplicate. One copy should be retained as office copy and other copy sent direct to the officer-in-charge of the office inspected with the request that the irregularities pointed therein may be regularised and the recurrence of such irregularities guarded against. Any items of objection, which has a bearing on the work of the Accounts office, should be noted down and pursued with the sections concerned.

524. Part I of the Inspection Reports should ordinarily be seen by the Dy.CAO/G./Sr. DAO Part II Inspection Report need not however be put up to Dy.CAO Part I of the reports on the major construction and other important offices or those containing very important points should be put up to FA & CAO through the Dy.CAO concerned.

525. **FRAUDS AND LOSSES;**

The detailed rules laying down the procedure followed: -

a). In fixing and enforcing responsibility for losses;

- b). Instituting criminal proceedings in connection with embezzlements of Government money; and
- c). Taking departmental action against the delinquents responsible for the losses or frauds, The detailed instructions are laid down in Chapter XI of the Indian Railway Finance Code Vol. I. When a fraud or loss comes to notice during an inspection, the nature and extent thereof should be investigated and a report made to the Officer concerned. In such a case, the Inspecting Official should exercise caution and calmness, avoid excitement and any tendency to exaggerate facts or jump at conclusions. He should on no account leave the station without the permission of the Accounts Officer. He should also see that proper measures are taken to prevent access by the suspected party to the connected books, cash etc. Any defalcation or loss of public money, Departmental revenue of receipts, stamps stores or other property detected by or reported to the Accounts Officer should be recorded in the "REGISTER OF SERIOUS IRREGULARITIES" even if the loss has been made good by the person responsible. The defalcation or loss should be reported to the FA & CAO and Statutory Audit. Petty cases involving losses not exceeding Rs.500 each need not, however be reported to FA & CAO or Statutory Audit unless there are important features which require detailed investigation and consideration.

**When a fraud or loss comes to notice, the Accounts Officer should : -**

- 526.
- a). When the investigation is made by the Officers-in-charge call for a complete report detailing the nature and extent of the loss the error or neglect of rules by which such loss was rendered possible and the prospects of effecting a recovery, and
  - b). In all other cases, investigate it fully with a view to fixing individual responsibility and finding out whether the fraud or loss was rendered possible and the prospects of effecting a recovery, and
  - c). In all other cases, investigate it fully with a view to fixing individual responsibility and finding out whether the fraud or loss was rendered possible by a defect in procedure or violation of rules.

527. The FA & CAO should also consider whether adequate disciplinary action has been taken, and if he considers that the action is not adequate, he should bring it to the notice of higher authority. In case of fraud, in particular, he should see that the desirability of a criminal prosecution of the individual responsible is considered and competent legal advice obtained on the question whether the prosecution is likely to be successful.
528. All losses exceeding Rs.25, 000 (except losses due to flood damages and accidents) should be reported to the Railway Board in terms of Para 1102FI.

### **Railway Board Inspection Reports: -**

529. Inspection team of Railway Board periodically inspect Accounts Offices at Head Quarters, Division and Work Shop. The result of inspection will be communicated to FA & CAO in the form of Inspection Report. The Inspection Report will be in two parts i.e. Part I and Part II. Part I Report contains major irregularities/deficiencies noticed in the functions of the Accounts Office, and Part II report include other irregularities. Immediate and prompt action should be taken to review the short comings pointed out in the Report and after taking the remedial measures and corrective action to the objections, detail remarks on each para should be submitted to FA & CAO's office by the Unit Officers viz. Sr.DAO's and WAO's. As per the revised instructions of Railway Board outstanding paras whether Part I or Part II have to be closed only with the approval of co-ordinating HOD.

### **Outstanding Position Of Railway Board Inspection Reports**

530. Information regarding outstanding Paras of Railway Board Inspection reports separately for each accounting unit, with year-wise break up has to be furnished to Railway Board by FA & CAO every quarter in the prescribed proforma.
- The details of outstanding position of Railway Board Inspection Reports are required to be furnished so as to reach Boards Office by 15th of the 2nd following month. Action taken to close the old outstanding paras has to be furnished in the remarks column.

### **INSPECTION NOTES OF OFFICERS:**

531. General Inspection at Head Quarters in FA & CAO's office has to deal Inspection Notes of 'SA' and 'JA' Grade Officers of FA & CAO's Office. Inspection Notes as and when



received from the officers has to be dealt with promptly.

The Inspection Notes can be finalised at Dy.CAO (G) level. However, action taken on important aspects pointed out in the Inspection Notes of SA Grade officers should be put-up to FA & CAO's concerned for their information.

The inspection Notes should be closely monitored with the unit officers and executives concerned. The outstanding position should be reviewed monthly and the position should be put up to Dy.CAO/G periodically. Generally, Inspection Notes should be finalised within a period of six months, from the date of its issue. In the same manner the respective Divisions should deal with the inspection notes of Divisional Accounts Officers.

#### **INSPECTION REPORTS:**

In the case of inspection reports for the inspection carried out by Officers, copies of the reports should be sent to the PHOD, Executive Officer whose office was inspected and the Associated Accounts Office. Accounts Officer in charge for the inspection section should call for para wise remarks, scrutinise the remarks received and put up to Dy. CAO/General for closure of the paras.

#### **FIELD INSPECTION**

532. The information regarding field inspections carried out by 'SA' Grade and 'JA' Grade Accounts Officers should be furnished to Railway Board every quarter in the prescribed proforma as indicated in the Annexure by the General Inspection Section of FA & CAO's office.

While furnishing the above information care should be taken to indicate only the important and serious irregularities pointed-out in the Inspection Notes duly quantifying the money value wherever possible. Copies of the inspection notes of 'SA' Grade officers should also be enclosed along with the above report for the information of Financial Commissioner, Railway Board. The report should reach Railway Board's office before 15th of the second following month to which the report pertains.

#### **HALF YEARLY ARREAR REPORTS OF ACCOUNTS INSPECTION:**

533. The outstanding position of Accounts inspection reports of over one year old outstanding as on 30th June and 31st December every year should be furnished to

Railway Board by the General Inspection of FA & CAO's office. The report should reach Railway Board's office on or before 1st August and 1st February every year. The report should be compiled taking into account the information received from all the accounting units as well as accretions and clearance of the reports during the half year. Information regarding Department wise, year wise break up for the outstanding reports with money value and percentage of clearance should be furnished. In order to compile and submit the report to Railway Board, the Unit Accounts Officer viz. FA & CAO/S & W, FA & CAO/CN, and Sr.DAO's should furnish the details of the outstanding reports pertaining to their jurisdiction immediately after the half year period is completed. The proforma in which the report is compiled is indicated in the **Annexure " E & F "**.

**AUDIT OBJECTIONS:**

534. The outstanding position of Audit Report, Audit Notes, Special letters and Draft paras has to be furnished periodically viz., Monthly, Quarterly and Half-Yearly by the respective accounting units to the Audit Department. The outstanding position has to be furnished in the proforma as required by Audit. Apart from furnishing the outstanding position of Audit objections to the Audit Department, the Unit Accounts Officers as well as Head Quarters General Inspection Section, and other sections in FA & CAO's office dealing with Audit Notes, Special letters etc., has to furnish the outstanding position to General Efficiency Section separately for the consolidation and put up the position to FA & CAO for information and review. The General Efficiency Section of FA & CAO's office shall consolidate and furnish the outstanding position of the Zonal Railway to Railway Board and Principal Director of Audit.

**CALENDAR OF RETURNS:**

535. In order to ensure the timely Receipt and disposal of periodical returns to Railway Board, Headquarters and Audit Department, the Unit Accounts Office as well as Sections dealing with Audit references in FA & CAO's office should maintain a Register of "Calendar of Returns". The calendar of return should indicate when the return is due, and when it is compiled and sent. Separate pages should be allotted for 'Inward' and 'Outward' returns. The register of calendar of returns should be put up to Branch Officer periodically.