



RAILWAY AUDIT MANUAL

(SIXTH EDITION)



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

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**OFFICE OF THE COMPTROLLER & AUDITOR GENERAL OF INDIA
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TABLE OF CONTENTS

TABLE OF CONTENTS	I
FOREWORD	XXIX
BY COMPTROLLER & AUDITOR GENERAL OF INDIA	XXIX
PREFACE TO SIXTH EDITION	XXX
BY DY. COMPTROLLER & AUDITOR GENERAL (RLYS)	XXX
CHAPTER 1 – INTRODUCTION TO RAILWAY AUDIT MANUAL	1
1. BACKGROUND	1
1.1 MAKING OF RAM	1
1.2 STRUCTURE OF RAM	1
1.3 FEATURES OF RAM.....	2
1.4 NEW INITIATIVES	3
2. DEPARTMENTAL REGULATIONS	3
2.1 <i>Constitution of the Railway Audit Branch</i>	3
2.1.1 History of Railway Audit	3
2.1.2 Organizational set up.....	4
2.1.3 Authority of the Comptroller and Auditor General of India	4
2.1.4 Administrative control and jurisdiction of Directors General of Audit/ Principal Directors of Audit	5
3. ORGANIZATIONAL STRUCTURE OF MINISTRY OF RAILWAYS	6
3.1 <i>Composition of Railway Board</i>	6
3.2 <i>List of Indian Railway Zones, their Headquarters and Divisions</i>	7
3.3 <i>All India Railway Map with Jurisdiction & Headquarters only</i>	8
3.4 <i>Broad Distribution of Work among Board Members</i>	9
4. GENERAL DUTIES OF THE RAILWAY AUDIT BRANCH	10
4.1. <i>Functions of CAG</i>	10
4.2 <i>Functions of Railway Audit Wing –</i>	11
4.3 <i>Duties of Directors General of Audit/Principal Directors of Audit</i>	12
5. TYPES OF AUDIT	13
5.1 <i>Financial Audit</i>	13
5.2 <i>Compliance Audit</i>	14
5.3 <i>Performance Audit</i>	14

TABLE OF CONTENTS

6.	COMMUNICATION FROM AUDIT	14
6.1	<i>Specific Reports - related to more important and serious irregularities noticed.</i>	14
6.2	<i>Audit Notes</i>	14
6.3	<i>Inspection Reports - on irregularities related to Executives and Stations in Part-I and II.</i> ..	14
7.	DISPOSAL OF AUDIT/INSPECTION REPORTS	14
7.1	<i>Special letters and Notes or Objections or Factual Statement</i>	14
CHAPTER 2 - AUDIT OF GENERAL ADMINISTRATION AND VIGILANCE DEPARTMENT		16
1.	BRIEF ON GENERAL ADMINISTRATION AND VIGILANCE DEPARTMENT OF RAILWAY	16
2.	ORGANISATION HIERARCHY OF GENERAL ADMINISTRATION	17
3.	ROLES AND RESPONSIBILITIES OF THE DEPARTMENT.....	18
3.1	<i>General Administration:</i>	18
3.1.1	At Railway Board level	18
3.1.2	At Zonal Level	18
3.1.3	At Division/ Field level	19
3.2	<i>Vigilance</i>	19
3.2.1	At Railway Board level	19
3.2.2	At Zonal Level	20
4.	LIST OF ACTIVITIES	21
5.	IMPORTANT RISK PARAMETERS	23
6.	IT APPLICATIONS USED IN GENERAL ADMINISTRATION AND VIGILANCE DEPARTMENT	23
7.	AUDIT FOCUS AREAS-CHECK LIST.....	24
7.1	<i>Arbitration Awards</i>	24
7.2	<i>Manpower Management</i>	24
7.3	<i>List of Items To Be Seen During Inspection</i>	24
7.3.1	General Administration	24
7.3.2	Divisional Railway Manager's Office	26
7.3.3	Vigilance Department	27
	List of Abbreviations	30
CHAPTER 3 - AUDIT OF ACCOUNTS DEPARTMENT		32
1.	BRIEF ABOUT THE ACCOUNTS DEPARTMENT	32
2.	ORGANIZATIONAL HIERARCHY OF ACCOUNTS DEPARTMENT IN IR.....	33
2.1	<i>At Ministry Level:</i>	34
2.2	<i>At Zonal Level:</i>	34

TABLE OF CONTENTS

2.3	<i>At Field Level:</i>	34
3.	STRUCTURE OF RAILWAY ACCOUNTS	35
3.1	<i>Basis of Accounting</i>	35
3.2	<i>Principle of Allocation</i>	36
3.3	<i>The Fund Accounting</i>	36
3.3.1	Capital.....	37
3.3.2	Depreciation Reserve Fund.....	37
3.3.3	Railway Development Fund	37
3.3.4	Railway Pension Fund	37
3.3.5	Rashtriya Rail Sanraksha Kosh (RRSK).....	37
3.3.6	Extra Budgetary Resources (IF)	37
3.3.7	Capital-N(Nirbhaya)	38
4.	ROLES AND RESPONSIBILITIES OF THE ACCOUNTS DEPARTMENT	38
5.	CRITERIA FOR IDENTIFICATION OF APEX, AUDIT AND IMPLEMENTING UNITS AT MINISTRY LEVEL AND FIELD LEVEL.....	39
5.1	<i>At Ministry Level</i>	39
5.2	<i>At Zonal Level</i>	39
5.3	<i>At Field Level</i>	39
6.	ACTIVITIES DONE BY THE ACCOUNTS DEPARTMENT	39
7.	IMPORTANT RISK PARAMETERS WITH RESPECT TO THE ACTIVITIES OF ACCOUNTS DEPARTMENT	40
8.	COMPUTERIZED APPLICATION SOFTWARE IN THE ACCOUNTS DEPARTMENT	40
9.	COMPREHENSIVE CHECKLIST FOR CHECK OF VARIOUS ACTIVITIES BEING PERFORMED BY THE ACCOUNTS DEPARTMENT INCLUDING GENERAL CHECKLIST.....	41
9.1	<i>Audit of Establishment Accounts</i>	41
9.1.1	Cadre check register and Scale check register (Cadre module in IPAS)	41
9.1.2	Bio-data	42
9.1.3	Pay bills.....	42
9.1.4	Pay fixation, drawal of increment and postponement of increment.....	42
9.1.5	Pay/Stipend to Trainees.....	43
9.1.6	Dearness allowance	43
9.1.7	House rent allowance.....	43
9.1.8	Transport allowance	44
9.1.9	Travelling allowance	44

TABLE OF CONTENTS

9.1.10	National Holiday Allowance.....	44
9.1.11	Night duty allowance.....	44
9.1.12	Risk Allowance.....	45
9.1.13	Breakdown allowance.....	45
9.1.14	Running allowance.....	45
9.1.15	Special Allowance for Gate keepers	46
9.1.16	Personal Pay for passing Hindi Examinations	46
9.1.17	Conveyance Allowance to Doctors	46
9.1.18	Non Practising Allowance to Doctors	46
9.1.19	Annual Allowance to Doctors	46
9.1.20	Ration Money Allowance.....	46
9.1.21	Uniform Allowance	46
9.1.22	Over time Allowance	47
9.1.23	Extra Work Allowance (EWA)	47
9.1.24	Incentive Bonus	47
9.1.25	Productivity Linked Bonus	47
9.1.26	Composite Transfer Grant	48
9.1.27	Last Pay Certificate	48
9.1.28	Rent Charges.....	48
9.1.29	Electricity energy charges and water charges	48
9.1.30	Recovery of Provident Fund and withdrawal from PF account	49
9.1.31	National Pension Scheme	49
9.1.32	Recovery of Loans and advances	50
9.1.33	Recovery of REGIS.....	50
9.1.34	Profession Tax.....	50
9.1.35	Income Tax	51
9.1.36	Pension	51
9.1.37	Family Pension.....	51
9.1.38	Death cum Retirement Gratuity	51
9.1.39	Commutation.....	52
9.1.40	Workmen Compensation claims.....	52
9.1.41	Group Insurance payments	52
9.1.42	Maintenance of Leave Accounts.....	52
9.2	<i>Audit of Expenditure.....</i>	53
9.2.1	Audit of Estimates.....	53

TABLE OF CONTENTS

9.2.2	Audit of Revenue Allocation Registers.....	54
9.2.3	Audit of Works Registers	55
9.2.4	Audit of Objectionable Items Register.....	56
9.2.5	Audit	56
9.2.6	Audit of Vouchers of payment.....	59
9.2.7	Audit of Contractors' bills	60
9.2.8	Audit of Contractors' Ledger	62
9.2.9	Audit of Measurement Books.....	63
9.2.10	Audit of Completion Reports/Completion Estimates	63
9.3	<i>Stores Accounts</i>	64
9.3.1	General	64
9.3.2	Stores Journals.....	65
9.3.3	Stores Accounts Current	65
9.3.4	Suspense Registers	65
9.3.5	Account Current	66
9.4	<i>Workshop Accounts</i>	66
9.4.1	General	66
9.4.2	Audit of computerized incentive bills	66
9.4.3	On Cost	68
9.4.4	Compiled Accounts	68
9.4.5	Outturn Statement	69
9.4.6	Workshop Account Current	70
9.5	<i>Audit of Traffic Accounts</i>	70
9.5.1	Audit of Coaching Earnings.....	71
9.5.2	Audit of Goods Earnings	71
9.5.3	Apportionment of earnings	74
9.5.4	Out agencies	74
9.5.5	Remission of wharfage and demurrage charges.....	75
9.5.6	Compensation for goods lost.....	75
9.5.7	Traffic Book and Accounts Office Balance Sheet	75
9.5.8	Refund lists and overcharges sheets	75
9.5.9	Rate Circulars and tariff changes	75
9.6	<i>Appropriation Accounts</i>	76
9.6.1	Capital & Revenue Expenditure	76

TABLE OF CONTENTS

9.6.2	Capital Grant.....	77
9.6.3	Revenue Grant.....	79
9.6.4	Subsidiary Statements and Accounts.....	82
9.6.5	Other Accounts & Subsidiary Statements.....	82
9.6.6	Appropriation Accounts of Civil Grants	83
9.6.7	Debt Head Report.....	83
9.6.8	Block Accounts.....	84
9.7	<i>Maintenance of General Books and Compilation of Accounts</i>	<i>84</i>
9.7.1	General Books.....	85
9.8	<i>Compilation of Important Accounts</i>	<i>87</i>
9.9	<i>Audit of Appropriation Accounts.....</i>	<i>89</i>
9.10	<i>Results of Audit of Appropriation Accounts</i>	<i>90</i>
CHAPTER 4 - AUDIT OF PERSONNEL DEPARTMENT.....		93
1.	BRIEF ABOUT THE DEPARTMENT	93
2.	ORGANIZATION HIERARCHY OF PERSONNEL DEPARTMENT	93
3.	ROLES AND RESPONSIBILITY OF THE DEPARTMENT.....	94
3.1	<i>At Railway Board level</i>	<i>94</i>
3.2	<i>At Zonal level/Divisional/Field level</i>	<i>94</i>
4.	LIST OF ACTIVITIES	95
5.	IMPORTANT RISK PARAMETERS	97
6.	IT APPLICATIONS USED IN PERSONNEL DEPARTMENT.....	97
6.1	<i>Accounting Information Management System (AIMS)</i>	<i>97</i>
6.2	<i>NIVARAN</i>	<i>99</i>
6.3	<i>Railway Employee Self Service (RESS)</i>	<i>99</i>
6.4	<i>Human Resource Management (HRMS)</i>	<i>99</i>
6.5	<i>Unique Medical Identification (UMID)</i>	<i>99</i>
7.	AUDIT FOCUS AREA – CHECK LIST	100
7.1	<i>Man Power Planning.....</i>	<i>100</i>
7.1.1	<i>Cadre Management.....</i>	<i>100</i>
7.2	<i>Recruitment.....</i>	<i>101</i>
7.2.1	<i>Railway Recruitment Board (RRB)</i>	<i>102</i>
7.2.2	<i>Compassionate Appointments</i>	<i>103</i>
7.2.3	<i>Appointment against Sports Quota</i>	<i>104</i>

TABLE OF CONTENTS

7.2.4	Substitutes	104
7.2.5	Re-engagement of retired Railway servants	105
7.3	<i>Training and Development</i>	106
7.4	<i>Salary and Allowances</i>	108
7.4.1	Check of Allowances	109
7.4.2	Check of recoveries.....	116
7.5	<i>Transfers and Postings</i>	119
7.6	<i>Performance Appraisal</i>	119
7.7	<i>Employee services and benefits</i>	120
7.8	<i>Promotions and Demotions</i>	124
7.9	<i>Disciplinary matters</i>	126
7.10	<i>Settling Industrial Disputes</i>	128
7.11	<i>Incentives and Financial aids</i>	128
7.12	<i>Setting up and maintenance of Welfare Activities</i>	130
7.13	<i>Pension, Post retirement benefits and Grievance Redressal of Pensioners</i>	134
7.14	<i>Audit of Law Charges</i>	137
	List of items to be seen during inspection of Personnel Department.....	137
	Annexure-'A'	144
	Abbreviations used	147
CHAPTER 5- AUDIT OF MEDICAL DEPARTMENT		149
1.	BRIEF ABOUT THE DEPARTMENT	149
2.	ORGANISATION HIERARCHY OF MEDICAL DEPARTMENT	149
3.	ROLES OF THE DEPARTMENT	150
3.1	<i>At Railway Board level</i>	150
3.2	<i>At Zonal Level</i>	150
3.3	<i>At Division/ Field level</i>	151
4.	LIST OF ACTIVITIES	151
5.	IMPORTANT RISK PARAMETERS	155
6.	IT APPLICATIONS USED IN MEDICAL DEPARTMENT	156
6.1	<i>Indian Railways E-Procurement System (IREPS)</i>	156
6.2	<i>Hospital Management Information System (HMIS)</i>	156
7.	AUDIT FOCUS AREAS-CHECK LIST.....	157

TABLE OF CONTENTS

7.1	<i>Works/M&P Programme for Medical Department</i>	157
7.2	<i>Sanctions</i>	157
7.3	<i>Review of Tenders for Sanitation</i>	158
7.4	<i>Pay Order and Other Vouchers Not Falling Under Any Definite Category (Misc. Vouchers)</i>	158
7.5	<i>Audit of Purchase of Medical Plants and Equipment</i>	158
7.6	<i>Audit of Purchase and Issue of Medicines & Consumables</i>	159
7.7	<i>Manpower Planning</i>	160
7.8	<i>Appointment of Contract Medical Practitioners (CMP)/ Honorary Visiting Specialists (HVS)</i>	160
7.9	<i>Recognition of Hospitals and Laboratories</i>	161
7.10	<i>Treatment in Outdoor Patients Department (OPD)/Indoor Patients Department (IPD)</i>	161
7.11	<i>Matrons Account Including Linen Account</i>	162
7.12	<i>Diet Charges</i>	162
7.13	<i>Pre-Employment And Periodical Medical Examination</i>	163
7.14	<i>Medical Certification (Issue of Sick and Fit Certificates)</i>	163
7.15	<i>Emergency Medical Treatment of Travelling Passengers</i>	164
7.16	<i>Monitoring of Accident Relief Operations</i>	164
7.17	<i>Monitoring of Health and Family Welfare Programmes</i>	165
7.18	<i>Monitoring of Sanitation and Hygiene Activities</i>	166
7.19	<i>Holding of Seminars and Conferences for Continuous Medical Education</i>	167
7.20	<i>Conducting Medical Audit (by nominated Committee of Doctors)</i>	167
	List of items to be seen during inspection	167
	List of Abbreviations	170

CHAPTER 6 - AUDIT OF CIVIL ENGINEERING DEPARTMENT 173

1.	BRIEF ABOUT THE DEPARTMENT	173
2.	ORGANISATIONAL STRUCTURE OF CIVIL ENGINEERING DEPARTMENT	173
2.1	<i>Open Line</i>	174
2.2	<i>Construction Organisation</i>	174
3.	ROLES AND RESPONSIBILITIES OF THE DEPARTMENT	174
3.1	<i>At Railway Board level</i>	174
3.2	<i>At Zonal Level</i>	174
3.3	<i>At Division/Field level</i>	175

TABLE OF CONTENTS

4.	LIST OF ACTIVITIES	175
5.	IMPORTANT RISK PARAMETERS	178
6.	IT APPLICATIONS USED IN ENGINEERING DEPARTMENT	178
6.1	<i>Indian Railways Projects Sanctions & Management (IRPSM)</i>	178
6.2	<i>Bridge Management System (BMS)</i>	182
6.3	<i>Integrated Payroll & Accounting System (IPAS)</i>	183
6.4	<i>Track management system (TMS)</i>	183
6.5	<i>Indian Railways E-Procurement System (IREPS)</i>	187
7.	AUDIT FOCUS AREAS-CHECK LIST.....	187
7.1	<i>Works Programme</i>	188
7.2	<i>Sanctions</i>	188
7.3	<i>Preparation and Approval of Drawing Estimates</i>	189
7.4	<i>Works Executed on Deposit Terms</i>	189
7.5	<i>Review of Tenders</i>	190
7.6	<i>Advances to Contractors</i>	190
7.7	<i>Review of On Account Bills, Final Bills and Completed Contracts</i>	190
7.8	<i>Audit of Measurement Books</i>	190
7.9	<i>Material Modification</i>	190
7.10	<i>Contractors' Ledger</i>	191
7.11	<i>Completion Reports/Completion Estimates/Completion Statements</i>	191
7.12	<i>Works Registers and Revenue Allocation Registers</i>	191
7.13	<i>Arbitration Awards</i>	191
7.14	<i>Pay Order and Other Vouchers Not Falling Under Any Definite Category (Miscellaneous Vouchers)</i>	191
7.15	<i>Audit of Journal Vouchers</i>	191
7.16	<i>Objectionable Items Register</i>	191
7.17	<i>Assisted Siding</i>	191
7.18	<i>Abandoned Assets</i>	193
7.19	<i>Maintenance and Renewal of Assets</i>	193
7.20	<i>Maintenance of Station and Service Buildings</i>	194
7.21	<i>Maintenance of Residential and Office Buildings:</i>	195
7.22	<i>Capital and Revenue Account of Residential Building</i>	195

TABLE OF CONTENTS

7.23	<i>Maintenance of Other Staff Amenities Such as Schools, Hospitals, Institutes Etc.</i>	196
7.24	<i>Maintenance of Passenger Amenities</i>	196
7.25	<i>Maintenance, Renewal and Rehabilitation of Railway Bridges</i>	196
7.26	<i>Land Management</i>	197
7.27	<i>Utilisation of Track Machines</i>	198
7.28	<i>Obtaining CRS Sanction</i>	199
7.29	<i>Compilation of Accounts and Funds Certification</i>	200
7.30	<i>Utilisation of Un-anticipated Credits</i>	201
7.31	<i>New Services not contemplated in the Budget</i>	202
7.32	<i>Expenditure Late In the Financial Year</i>	202
7.33	<i>Expenditure on Undertaking Outside the Normal Scope of Railway Working</i>	202
7.34	<i>Tests to Judge Productivity of Capital Expenditure (Post Project Appraisal)</i>	203
7.35	<i>Imprest Stores Accounts</i>	203
7.36	<i>Law Charges</i>	203
7.37	<i>Manpower Management</i>	203
7.38	<i>Audit of World Bank Aided Projects</i>	204
7.39	<i>Public Private Partnership Projects</i>	204
	List of items to be seen during inspection	208
	Principal Chief Engineer's office (Engineering Branch) (Apex Unit):	208
	Open line organisation	209
	Construction Organisation	214
CHAPTER 7 - WORKS AUDIT		218
1.	PREPARATION AND APPROVAL OF DRAWINGS AND ESTIMATES	218
2.	REVIEW OF TENDERS	220
3.	ADVANCES TO CONTRACTS	222
4.	REVIEW OF ON ACCOUNT BILLS, FINAL BILLS AND COMPLETED CONTRACTS	223
5.	AUDIT OF MEASUREMENT BOOK	226
6.	MATERIAL MODIFICATION	227
7.	CONTRACTORS' LEDGER	228
8.	COMPLETION REPORTS/ COMPLETION ESTIMATES/ COMPLETION STATEMENTS	228
9.	WORKS REGISTERS AND REVENUE ALLOCATION REGISTERS	229
10.	ARBITRATION AWARDS	230

TABLE OF CONTENTS

11. PAY ORDER AND OTHER VOUCHERS NOT FALLING UNDER ANY DEFINITE CATEGORY (MISC. VOUCHERS).....	231
12. AUDIT OF JOURNAL VOUCHERS.....	232
13. OBJECTIONABLE ITEMS REGISTER.....	232
14. AUDIT OF WORKS PROGRAMME	232
15. AUDIT OF SANCTIONS OF WORK.....	233
16. AUDIT OF WORLD BANK AIDED PROJECTS	233
17. AUDIT OF PUBLIC PRIVATE PARTNERSHIP PROJECTS	233
CHAPTER 8 - AUDIT OF COMMERCIAL DEPARTMENT	235
1. ABOUT THE DEPARTMENT.....	235
2. ORGANISATION HIERARCHY OF COMMERCIAL DEPARTMENT	235
2.1 At Railway Board Level.....	236
2.2 At Zonal Level.....	236
2.3 At Divisional Level	237
2.4 At Station Level Including Goods Sheds and Sidings	238
3. ROLES AND RESPONSIBILITIES OF THE COMMERCIAL DEPARTMENT	238
3.1 At Railway Board level under Traffic (Commercial) Directorate	239
3.2 At Zonal Level.....	240
3.3 At Divisional/Field Level	240
4. LIST OF ACTIVITIES	241
5. IMPORTANT RISK PARAMETERS	245
6. IT APPLICATIONS USED IN COMMERCIAL DEPARTMENT	246
6.1 Freight Operations Information System (FOIS)	246
6.1.1 RMS (Rake Management System)	246
6.1.2 TMS (Terminal Management System)	247
6.2 Unreserved Ticketing System (UTS).....	248
6.3 Passenger Reservation System (PRS)	250
6.4 Parcel Management System (PMS).....	253
6.5 Information/Data Available in Data Ware House	254
7. AUDIT FOCUS AREAS-CHECKLIST	254
7.1 Goods Activities.....	255
7.1.1 Sanctions	256

TABLE OF CONTENTS

7.1.2	Booking of Goods Traffic	257
7.1.3	Railway Receipts (RRS-Goods Invoices)	258
7.1.4	Levy and Waiver of Demurrage and Wharfage Charges	261
7.1.5	Siding Charges.....	262
7.1.6	New Schemes	263
7.1.7	Travelling Inspector of Accounts (TIA) Reports.....	263
7.1.8	Claims	264
7.1.9	Collection of Station Earnings And Accountal.....	264
7.1.10	Station Balance Sheet	265
7.1.11	Miscellaneous Pay Orders Including Refunds	267
7.1.12	Not Received Cell (NR Cell)	267
7.1.13	Apportionment of Earnings (Goods and Coaching)	268
7.2	<i>Coaching Activities</i>	268
7.2.1	Sanctions	269
7.2.2	Unreserved Ticketing System (UTS) And Passenger Reservation System (PRS).....	269
7.2.3	Parcel Management System	270
7.2.4	Provision of ATVM, CO-TVM, YTSK, JTBS, HALT, IPPRS, ETC.	272
7.2.5	Special Trains/Coaches	274
7.2.6	Warrants And Police Vouchers	274
7.2.7	Postal Haulage Bills	275
7.2.8	Travelling Inspector of Accounts (TIA) Reports.....	275
7.2.9	Claims	276
7.2.10	Collection of Station Earnings And Accountal.....	276
7.2.11	Station Balance Sheet	276
7.2.12	Miscellaneous Pay Orders Including Refunds	277
7.3	<i>Licensing/Leasing of Railway Land</i>	277
7.4	<i>Lost Property Office (LPO)</i>	279
7.5	<i>Traffic Suspense Account</i>	280
7.6	<i>Policy On Accident Claims And Other Claims</i>	281
7.7	<i>Provision of Passenger Amenities</i>	283
7.7.1	Improvement/Up Gradation of Passenger Amenities	283
7.8	<i>Improving Infrastructure Involving Customer Service</i>	283
7.9	<i>Public Grievance: Centralised Public Grievances Redress and Monitoring System (CPGRAMS)</i>	284

TABLE OF CONTENTS

7.10	<i>Right To Information (RTI) Cell</i>	284
7.11	<i>Dissemination of Railway Board Circulars And Orders</i>	284
7.12	<i>Justification For Introduction Of New Trains</i>	285
7.13	<i>Meeting With Railway Users Consultation Committees</i>	285
7.14	<i>Catering Audit</i>	285
7.15	<i>Container Corporation of India (CONCOR)</i>	286
7.16	<i>Furnishing of Data for Printing of Zonal Time Table</i>	286
8	CHECK OF COMMERCIAL TENDERS & CONTRACTS	286
	List of items to be seen during inspection	287
	General 287	
	Goods 288	
	Coaching – other than parcel and luggage.....	289
	Computerized Passenger Reservation System	290
	Coaching – Parcel and Luggage	290
	Commercial Department	292
	Special Points	293
	CHAPTER 9 – OPERATING DEPARTMENT	295
1.	INTRODUCTION	295
1.1	<i>Increase in Traffic</i>	295
1.2	<i>The major objectives of Operating department in IR are as follows:</i>	295
2.	ORGANIZATION STRUCTURE	295
2.1	<i>At Railway Board and Zonal level</i>	295
2.2	<i>Field Level - Division (Operational level) -</i>	296
3.	ROLES AND RESPONSIBILITIES OF DEPARTMENT.....	296
3.1	<i>Level: Ministry of Railways (Railway Board)</i>	297
3.2	<i>Level: Zonal Headquarters</i>	298
3.3	<i>Level: Divisional/Field</i>	299
4.	ACTIVITIES CARRIED OUT BY THE DEPARTMENT AT THE MINISTRY AS WELL AS THE FIELD LEVEL	300
5.	IMPORTANT RISK PARAMETERS WITH RESPECT TO THE ACTIVITIES.....	311
6.	COMPUTERIZED APPLICATION SOFTWARE.....	313
6.1	<i>Freight Operations Information System (FOIS)</i>	314
6.1.1	<i>Rake Management System (RMS)</i>	315

TABLE OF CONTENTS

6.1.2	Terminal Management System (TMS)	316
6.2	<i>Crew Management System (CMS)</i>	316
6.3	<i>Control Office Application (COA)</i>	317
6.4	<i>Integrated Coaching Management System (ICMS)</i>	318
6.4.1	Punctuality Module (PAM)	318
6.4.2	Coaching Operations Information System (COIS):	318
6.4.3	COIS Data Entry Module:	318
6.4.4	Coaching Maintenance Module.....	318
6.4.5	Time-tabling Module	319
6.4.6	ICMS-MIS-Reports	319
6.5	<i>E-Procurement System (EPS) including eAuction and Reverse Auction</i>	320
6.6	<i>NTES</i>	320
6.7	<i>Software Aided Train Scheduling and Network Governance (SATSaNG)</i>	320
6.7.1	Fixed Infrastructure Resources Module (FIRM)	320
6.7.2	Rolling Assets Module (RoAM)	320
6.7.3	Scheduling Module for Allocation of Resources to Trains (SMART)	321
6.7.4	Publish Report and Exchange Supporting System (PRESS)	321
6.7.5	Freight Type Unscheduled Trains & Utilization of Resources Estimation (FUTURE)	321
6.7.6	Simulation Module and Run Time Estimation Reports (SMaRTER)	321
6.7.7	Demand Evaluation Module to Assist in New Design of Services (DEMANDS).....	321
7.	COMPREHENSIVE AUDIT CHECKLIST.....	321
7.1	<i>Railway Board Level</i>	321
7.2	<i>Zonal Level</i>	327
7.2.1	PCOM (Principal Chief Operations Manager)	327
7.2.2	Control Organization under Principal Chief Operations Manager of Zonal Railway.....	328
7.2.3	CFTM (Chief Freight Transportation Manager).....	330
7.2.4	CPTM (Chief Passenger Transportation Manager).....	330
7.2.5	CTPM (Chief Transport Planning Manager)	331
7.2.6	DY. COM (Goods).....	332
7.2.7	DY. COM (Coaching).....	332
7.2.8	DY. COM (FOIS).....	333
7.2.9	ATM (GOODS)-I (under Dy.COM/Rules regarding Safety matters).....	334
7.2.10	ATM (Goods)-II.....	335
7.2.11	ATM (Planning)	336

TABLE OF CONTENTS

7.2.12	ATM (Coaching)	336
7.2.13	Assistant Transportation Manager –Time Table.....	337
7.2.14	Zero Based Time-tabling	338
7.3	<i>Audit of Unit Level -.....</i>	340
7.3.1	Sr. Divisional Operating Manager and its subordinate offices.....	340
7.3.2	Chief Office Superintendant under SR. DOM.....	343
7.3.3	CONTROL Organization.....	344
7.3.4	Station Master/Station Superintendant.	346
7.3.5	Area Traffic Manager/ Area Officer/ Chief Yard Master of Marshalling Yard/ Station Yard	348
7.3.6	Review of Marshalling Yard Statistics and other instructions of Head Quarters regarding	352
7.3.7	Audit of Derailment Cases	353
7.3.8	Audit of Container Train Operation	354
8.	AUDIT CHECKS IN RESPECT OF IT APPLICATIONS IN OPERATING DEPARTMENT	357
8.1	<i>Crew Management System</i>	357
8.2	<i>Integrated Coaching Management System (ICMS)</i>	358
8.2.1	PAM	358
8.2.2	COIS	359
8.2.3	DATA Module.....	359
8.3	<i>Audit Checks of FOIS.....</i>	364
	List of Abbreviations	365
CHAPTER 10 - AUDIT OF ELECTRICAL DEPARTMENT		369
1.	BRIEF ABOUT THE DEPARTMENT	369
2.	ORGANISATION HIERARCHY OF ELECTRICAL ENGINEERING DEPARTMENT.....	370
2.1	<i>Railway Board</i>	370
2.2	<i>Zonal Railways</i>	370
2.3	<i>Divisional level.....</i>	371
2.4	<i>Railway Electrification (RE):</i>	371
2.5	<i>Construction Organisation</i>	372
3.	LIST OF ACTIVITIES	373
4.	IDENTIFICATION OF RISK PARAMETERS:.....	373
5.	MAIN FOCUS AREAS–AUDIT CHECK:.....	374
5.1	<i>Works related matters</i>	374
5.2	<i>Other Audit Checks.....</i>	375

TABLE OF CONTENTS

5.2.1	Management of Locomotives	375
5.2.2	Energy Management	377
5.2.3	Maintenance of Residential and Office Buildings:	378
5.2.4	Passenger Amenities Works Such as Lift & Escalator Trilingual Passenger Amenity Board Mobile Charging Points etc.	379
5.3	<i>Compilation of Accounts and Funds Certification:</i>	<i>379</i>
5.4	<i>Utilisation of Un-anticipated Credits:.....</i>	<i>379</i>
5.5	<i>New Services Not Contemplated In The Budget.....</i>	<i>379</i>
5.6	<i>Expenditure Late In The Financial Year</i>	<i>379</i>
5.7	<i>Human Capital Formation and Utilisation of Zonal Training Institutes</i>	<i>380</i>
5.8	<i>Tests to Judge Productivity of Capital Expenditure (Post Project Appraisal).....</i>	<i>380</i>
5.9	<i>Manpower Management</i>	<i>380</i>
5.10	<i>Audit Of World Bank/ADB Aided Projects</i>	<i>380</i>
5.11	<i>Public Private Partnership Projects:</i>	<i>380</i>
5.12	<i>Information Technology Systems</i>	<i>380</i>
5.12.1	Crew Management System (CMS)	381
5.12.2	Software for Locomotive Asset Management (SLAM):.....	381
5.13	<i>Check list for PCEE office such as check of:-</i>	<i>382</i>
5.14	<i>Check list for Sr. DEE office such as check of:-.....</i>	<i>383</i>
5.15	<i>Check list for ADEE office such as check of:-.....</i>	<i>384</i>
CHAPTER 11 – SIGNAL & TELECOMMUNICATION DEPARTMENT.....		386
1.	BRIEF ABOUT SIGNAL & TELECOMMUNICATION DEPARTMENT.....	386
2.	ORGANISATIONAL HIERARCHY IN INDIAN RAILWAYS.....	387
2.1	<i>Organisational Structure at Railway Board Level</i>	<i>387</i>
2.2	<i>Zonal Level Organisation.....</i>	<i>387</i>
2.3	<i>Divisional Level Organisation</i>	<i>388</i>
2.4	<i>Construction Organisation:</i>	<i>388</i>
3.	ROLES AND RESPONSIBILITIES OF THE DEPARTMENT.....	388
3.1	<i>At Railway Board Level.....</i>	<i>388</i>
3.2	<i>At Zonal Level.....</i>	<i>389</i>
3.3	<i>At Division/ Field level</i>	<i>389</i>
3.3.1	Signalling.....	389
3.3.2	Telecommunication	391

TABLE OF CONTENTS

4.	CRITERIA FOR IDENTIFICATION OF APEX, AUDIT AND IMPLEMENTING UNITS	394
5.	LIST OF ACTIVITIES AT MINISTRY AND FIELD LEVEL.....	395
5.1	<i>Zonal Level</i>	395
5.2	<i>At Divisional level</i>	396
5.3	<i>At Field level</i>	398
6.	IMPORTANT RISK PARAMETERS WITH RESPECT TO ACTIVITIES.....	401
7.	COMPUTERISED APPLICATION SOFTWARE AND ITS UTILISATION BY THE DEPARTMENT	403
7.1	<i>MANAGEMENT INFORMATION SYSTEM</i>	404
7.2	<i>Use of IT (IMMIS/IREPS) in Materials Management :</i>	404
7.3	<i>IT (IRPSM) in Project Management</i>	406
7.4	<i>IT in Training Management</i>	407
7.5	<i>IT in Disaster Management</i>	408
7.6	<i>Control Office Application (COA)</i>	409
7.7	<i>Centralized Traffic Control</i>	409
8.	COMPREHENSIVE CHECK LISTS FOR CHECK OF VARIOUS ACTIVITIES.....	410
8.1	<i>Audit of Works Programme</i>	410
8.2	<i>Audit of Sanctions of Work:</i>	410
8.3	<i>Audit of S&T Works</i>	410
8.4	<i>Audit of Abandoned Assets:</i>	410
8.5	<i>Audit of Codal Life Register</i>	410
8.6	<i>Audit of Imprest Stores Accounts</i>	411
8.7	<i>Audit of Law Charges</i>	411
8.8	<i>Audit of Manpower Management</i>	411
8.9	<i>Audit of World Bank Aided Projects</i>	411
8.10	<i>Audit of Public Private Partnership Projects</i>	411
8.11	<i>Audit of Commissioner of Railway Safety (CRS) Sanctions</i>	411
8.12	<i>Signalling</i>	414
8.13	<i>Telecommunication</i>	416
	CHAPTER 12 - AUDIT OF MECHANICAL DEPARTMENT	421
1.	BRIEF ABOUT THE DEPARTMENT	421
1.1	<i>Functions of Mechanical Department</i>	421
2.	ORGANISATIONAL SETUP OF MECHANICAL ENGINEERING DEPARTMENT	422

TABLE OF CONTENTS

2.1	<i>At Railway Board</i>	422
2.2	<i>Zonal Headquarters Level</i>	424
2.3	<i>Divisional Level</i>	424
2.4	<i>Workshops Level</i>	424
3.	ROLES AND RESPONSIBILITIES OF THE DEPARTMENT.....	424
3.1	<i>Railway Board level</i>	424
3.2	<i>Zonal Headquarters Level</i>	427
3.3	<i>Divisional Level</i>	428
3.4	<i>Workshop Level (Carriages, Wagons & Locos)</i>	429
4.	LIST OF ACTIVITIES	429
5.	IMPORTANT RISK PARAMETERS	433
6.	IT APPLICATIONS USED IN MECHANICAL DEPARTMENT	433
7.	AUDIT FOCUS AREAS - CHECK LIST	434
7.1	<i>Audit of Sanctions</i>	434
7.1.1	Other Sanctions	435
7.2	<i>Audit of Estimates</i>	435
7.2.1	Audit of estimates for Postal Vans.....	436
7.2.2.	Audit of estimates for Saloon carriages and other vehicles reserved for the exclusive use of Departments / Ministries of GOI and State Governments	436
7.3	<i>Completion Reports</i>	437
7.4	<i>Stores Bills and Contractors Bills</i>	438
7.5	<i>Bonus and Piece Work Bills</i>	438
7.6	<i>Allowed Time</i>	438
7.7	<i>Muster Rolls Cum Labour Pay Sheets</i>	439
7.8	<i>Miscellaneous Advances and Deposits Miscellaneous Registers</i>	439
7.9	<i>Stores Management</i>	439
7.9.1	Material for Jobs.....	439
7.9.2	Sub Stores	440
7.9.3	Pairing of Issue Notes	440
7.9.4	Provisional Adjustment of Issue Notes	440
7.9.5	Adjustment of Cost of Stores Received From Depots	441
7.9.6	Stores Sub Ledger	441
7.9.7	Miscellaneous Stores Sub-Ledger	441

TABLE OF CONTENTS

7.9.8	Advice Notes of Returned Stores.....	441
7.9.9	Material Gate Passes	442
7.10	<i>Workshop Accounts.....</i>	<i>442</i>
7.10.1	Labour Charges	442
7.10.2	Labour Pay Sheets.....	442
7.10.3	Over time	443
7.10.4	Audit Of Computerized Incentive Bills	443
7.10.5	On Cost	444
7.10.6	Compiled Accounts	444
7.10.7	Outturn Statement	445
7.10.8	Workshop Account Current	448
7.10.9	Works Registers and Revenue Allocation Registers.....	448
7.10.10	Transfer Statements or Memos.....	448
7.11	<i>History Sheet of Rolling Stock.....</i>	<i>448</i>
7.12	<i>Statistics of Periodical Overhaul and Cost of Unit Repair.....</i>	<i>449</i>
7.13	<i>Proforma Capital and Revenue Accounts of Saloons Reserved for the Exclusive Use of Other Departments</i>	<i>449</i>
7.14	<i>Outsourcing.....</i>	<i>449</i>
7.15	<i>Annual Maintenance of M&P.....</i>	<i>450</i>
7.16	<i>Maintenance of Asset Register</i>	<i>450</i>
7.17	<i>Codal life and Condemnation of Rolling Stock</i>	<i>450</i>
7.18	<i>Maintenance of Weigh Bridges & Weighing Scales</i>	<i>451</i>
7.19	<i>POH of Rolling Stock hired to/owned by Defence Department.....</i>	<i>451</i>
7.20	<i>Loaning/Hiring for Rolling Stock loaned/hired to outside Parties and other Government Departments</i>	<i>451</i>
7.21	<i>Hiring Charges For Plant & Machinery Let Out To Contractors.....</i>	<i>452</i>
7.22	<i>Sale of Heritage Rolling Stock</i>	<i>452</i>
7.23	<i>Laboratory Accounts</i>	<i>452</i>
7.24	<i>Work Orders</i>	<i>452</i>
7.25	<i>Environment and Safety.....</i>	<i>453</i>
8	POINTS TO BE SEEN DURING THE INSPECTION OF FIELD OFFICES.....	454
	Annexure-I (Para 6)	455
	Annexure –II (Para 8)	458
	Annexure II (a).....	462

TABLE OF CONTENTS

List of Abbreviations	464
CHAPTER 13 - AUDIT OF PRODUCTION UNITS	466
1. BRIEF ABOUT THE PRODUCTION UNITS	466
2. ORGANISATIONAL STRUCTURE AT RAILWAY BOARD LEVEL	466
3. ORGANISATIONAL STRUCTURE AT PRODUCTION UNIT (PU) LEVEL	466
4. AUDIT PROCEDURE	466
General Check List of Mechanical Department	485
List of Abbreviation	496
CHAPTER 14 - AUDIT OF STORES DEPARTMENT	498
1. BRIEF ABOUT THE DEPARTMENT	498
2. ORGANISATION HIERARCHY OF STORES DEPARTMENT	498
3. ROLES AND RESPONSIBILITIES OF THE DEPARTMENT	499
3.1 At Railway Board level	499
3.2 At Zonal level	499
3.3 At Division/ Depot (Field) level	500
4. LIST OF ACTIVITIES	500
5. IMPORTANT RISK PARAMETERS:	501
6. IT APPLICATIONS USED IN STORES DEPARTMENT	502
6.1 Indian Railways E-Procurement System (IREPS)	502
6.1.1 E-Tender	502
6.1.2 GeM purchases	503
6.1.3 E-Auction	506
6.2 Integrated Material Management Information System (iMMIS)	506
6.3 Online Bill Submission and Payment in IPAS	511
7. AUDIT FOCUS AREAS- CHECK LIST	512
7.1 Stores Budget	512
7.1.1 Inventory Management	513
7.1.2 Vendor Development Cell	514
7.1.3 Vendor approval	515
7.1.4 Vendor Registration	516
7.1.5 Vendor rating	516
7.1.6 Turn Over Ratio	518
7.1.7 Quality Assurance	519

TABLE OF CONTENTS

7.2	Review of Purchase Order Files	519
7.3	Review of Completed Contracts	525
7.4	Security Deposit.....	525
7.5	Bills.....	526
7.5.1	Stores Bills (Through purchase and Purchase from other agencies)	526
7.5.2	Port & Customs Charges	527
7.6	Receipt Return.....	527
7.6.1	Receipt Return - Returned Stores	527
7.6.2	Receipt Return - Workshop Outturn.....	528
7.6.3	Receipt Returns - Imported Stores	529
7.6.4	Receipt Returns - Inter Depot Transfers	529
7.6.5	Receipt Returns –Other Receipts.....	530
7.7	Delivery Notes	530
7.7.1	Delivery Notes - Issues to Revenue and Capital.....	530
7.7.2	Delivery Notes - Issues to Sales	530
7.7.3	Delivery Notes - Issues to Workshops	531
7.7.4	Delivery Notes - Inter Depot Transfers	531
7.7.5	Other Delivery Notes – Inter Depot Transfers	532
7.8	Ledgers/ Transaction Register.....	532
7.9	Statements.....	534
7.9.1	Monthly Statement of Account Current	534
7.9.2	Account Current and Outturn Statement of the Printing Press.....	534
7.9.3	Sales Abstracts.....	535
7.10	Suspense Registers	535
7.10.1	Suspense Register - Purchase	535
7.10.2	Suspense Register – Sales	535
7.10.3	Suspense Register - Deposit Misc. Advances	536
7.10.4	Suspense Register - Imported Stores.....	536
7.10.5	Suspense Register - Imported Invoices.....	537
7.10.6	Suspense Register - Inter Depot Transfer Register	537
7.10.7	Suspense Register - Fund Register	537
7.11	Stores in Transit Register.....	538
7.12	Stock Adjustment Account	538
7.13	Stores Adjustment Sheets.....	539

TABLE OF CONTENTS

7.14	Stock Verification Sheets	539
7.15	Auction Sale Account.....	540
7.16	Yearly Statement of Stores Transactions	541
7.17	Yearly Statement of Purchases.....	542
7.18	Locomotive Energy Account	542
7.19	Linking of Loco Coal despatches with receipts	543
7.20	Inspection work of Receipt & Despatch Wards of Stores Depots	544
7.21	Accountal, Custody and disposal of scrap	544
	List of items to be seen during inspection	545
CHAPTER 15 - AUDIT OF SAFETY DEPARTMENT		548
1.	BRIEF ABOUT THE DEPARTMENT	548
2.	ORGANISATIONAL HIRARCHY	548
2.1	Railway Board Level	548
2.2	Zonal Headquarters Level.....	549
2.3	Divisional Level.....	549
3.	BRIEF DESCRIPTION OF SAFETY ORGANISATION: -.....	549
3.1	Railway Board	549
3.2	Zonal Railways	549
3.3	Divisional Level.....	549
3.4	Commissioner of Railway Safety (CRS):.....	550
4.	ROLES AND RESPONSIBILITY OF THE DEPARTMENT.....	550
4.1	At Railway Board Level (Wing Wise Activities).....	550
4.1.1	Safety (Accidents)	550
4.1.2	Safety (Rules)	551
4.1.3	Safety (Inquiries).....	551
4.1.4	Safety (CRS).....	552
4.1.5	Safety (Disaster Management)	552
4.1.6	Safety (Implementation).....	553
4.2	At Zonal Level	554
4.2.1	Activities:-	554
4.3	Responsibility and Function -Designation wise (Zonal Rly HQ)	555
4.3.1	Responsibilities of the Principal Chief Safety Officer:	555
4.3.2	Responsibilities of Dy. CSOS in the Headquarters:	555

TABLE OF CONTENTS

4.4	<i>Divisional Level Activities of Railway</i>	557
4.4.1	Additional Activities at Divisional Level	557
4.5	<i>Records Maintained at Zonal Head Quarters Level:</i>	558
4.6	<i>Records Maintained at Divisional Level:</i>	558
5	FOCUS AREAS IN AUDIT:	558
5.1	<i>Codes and Manuals</i>	558
5.2	<i>Important Risk Parameters:</i>	559
6.	IT APPLICATION USED IN THE SAFETY DEPARTMENT	561
7.	CHECKS TO BE EXERCISED BY THE AUDIT AT DIFFERENT LEVELS:.....	561
7.1	<i>Railway Board Level:</i>	561
7.2	<i>Zonal Railway Headquarters Level:</i>	561
7.3	<i>Divisional Level:</i>	562
	*List of Abbreviations	562
	CHAPTER 16 - AUDIT OF SECURITY DEPARTMENT	566
1.	BRIEF ABOUT THE DEPARTMENT	566
2.	ORGANISATION HIERARCHY OF SECURITY DEPARTMENT	567
3.	ROLES AND RESPONSIBILITIES OF THE DEPARTMENT.....	567
3.1	<i>At Railway Board level</i>	567
3.2	<i>At Zonal Level</i>	568
3.3	<i>At Division level/field level</i>	568
4.	LIST OF ACTIVITIES	569
5.	IMPORTANT RISK PARAMETERS:	570
6.	IT APPLICATIONS USED	570
7.	AUDIT FOCUS AREAS-CHECK LIST.....	571
7.1	<i>Registration of Crimes</i>	571
7.2	<i>Transfer of cases</i>	571
7.3	<i>Expunction of Crime</i>	571
7.4	<i>Registration and disposal of Railway Act Cases</i>	571
7.5	<i>Cases of theft/pilferage of booked consignments</i>	572
7.6	<i>Custody and disposal of seized or recovered property</i>	572
7.7	<i>Prevention of Large Scale Trespass</i>	573
7.8	<i>Child rescue and protection cases</i>	573

TABLE OF CONTENTS

7.9	<i>Disaster Management</i>	574
7.10	<i>Liaison with Civil Administration of the State</i>	574
7.11	<i>Contribution towards the cost of Order Police</i>	574
7.12	<i>Recruitment</i>	575
7.13	<i>Deployment of staff</i>	575
7.14	<i>Training</i>	576
7.15	<i>Deputation Staff for bandobast duties</i>	576
7.16	<i>Pay and allowances, advances and other establishment bills</i>	577
7.17	<i>Adhoc Bonus</i>	577
7.18	<i>Ration Money Allowance</i>	577
7.19	<i>Arms and Ammunition</i>	578
7.20	<i>Contract Management</i>	578
7.21	<i>Imprest (Fuel and Repairing of vehicles)</i>	579
7.22	<i>Dog squads</i>	580
7.23	<i>Stores transactions</i>	580
8.	REGISTERS TO BE CHECKED.....	580
CHAPTER 17 - CENTRE FOR RAILWAY INFORMATION SYSTEMS		583
1.	INTRODUCTION	583
2.	CRIS ORGANIZATION	583
3.	ACTIVITIES PERFORMED BY CRIS (HEADQUARTERS & REGIONAL OFFICES)	584
4.	CRIS IT APPLICATIONS (INTERNAL).....	585
5.	MANDATE FOR AUDIT OF CRIS.....	585
6.	COMPLIANCE AUDIT	588
6.1	<i>Checks at Regional Offices</i>	589
7.	EVALUATION OF INTERNAL CONTROL MECHANISM	589
8.	ADEQUACY OF INTERNAL AUDIT SYSTEM	590
	Annexure 'A'	591
CHAPTER-18- RAIL LAND DEVELOPMENT AUTHORITY		593
1.	BRIEF ABOUT THE DEPARTMENT	593
2.	ORGANISATION HIERARCHY OF RLDA.....	593
3.	ROLES AND RESPONSIBILITIES OF THE DEPARTMENT	593
4.	ACTIVITIES	593

TABLE OF CONTENTS

5. IMPORTANT RISK PARAMETERS	594
6. IT APPLICATIONS USED IN RLDA.....	594
7. AUDIT OF RLDA	594
7.1 <i>Financial Attest Audit</i>	594
7.2 <i>Compliance Audit</i>	598
CHAPTER 19 - WORKING OF RAILWAY SPORTS PROMOTION BOARD	605
1. INTRODUCTION	605
2. ORGANISATIONAL HIERARCHY	605
3. ROLES AND RESPONSIBILITIES OF THE RSPB	605
3.1 <i>At Ministry/Board Level</i>	605
3.2 <i>Zonal Railways/production units/other organizations level</i>	606
4. LIST OF ACTIVITIES	606
5. IMPORTANT RISK PARAMETERS WITH RESPECT TO THE ACTIVITIES.....	606
6. LIST OF ITEMS TO BE CHECKED DURING AUDIT:.....	608
CHAPTER 20- RAIL PUBLIC SECTOR UNDERTAKINGS	611
1. INTRODUCTION	611
2. AUDIT JURISDICTION	611
3. BRIEF OF ACTIVITIES OF COMPANIES.....	612
4. CHECK LIST FOR COMPLIANCE AUDIT	613
5. FINANCIAL ATTEST AUDIT OF COMPANIES	613
5.1 <i>Audit of Financial Statements of Government Companies</i>	614
5.2 <i>Supplementary Audit of Financial Statements</i>	614
Annexure – I.....	616
Annexure-II	633
Annexure – III	656
CHAPTER 21 - RESEARCH DESIGNS AND STANDARDS ORGANIZATION	658
1. INTRODUCTION	658
2. FUNCTIONS OF RDSO	658
3. ORGANIZATIONAL SET UP	659
4. SYSTEM OF AUDIT.....	659
5. LOCAL AUDIT/INSPECTIONS	659
6. USE OF IT APPLICATIONS IN RDSO	660

TABLE OF CONTENTS

7.	IMPORTANT RISK PARAMETERS	660
8.	FUNCTIONS AND ROLES OF THE DIRECTORATES	661
8.1	<i>Carriage</i>	661
8.2	<i>Engine Development & Urban Transport & High Speed (UTHS)</i>	661
8.3	<i>Motive Power</i>	662
8.4	<i>Electrical</i>	663
8.5	<i>Research</i>	663
8.6	<i>Signal</i>	664
8.7	<i>Traction Installation</i>	664
8.8	<i>Track Design</i>	665
8.9	<i>Testing</i>	665
8.10	<i>Telecommunication</i>	666
8.11	<i>Track Machines and Monitoring</i>	666
8.12	<i>Traffic</i>	667
8.13	<i>Wagon</i>	667
8.14	<i>Bridges and Structures</i>	668
8.15	<i>Geo-Technical Engineering</i>	669
8.16	<i>Metallurgical and Chemical</i>	669
8.17	<i>Psycho-Technical</i>	670
8.18	<i>Works</i>	670
8.19	<i>Administration-I & II</i>	670
8.20	<i>Quality Assurance – Mechanical – QA-I</i>	671
8.21	<i>Quality Assurance-II (Civil)</i>	671
8.22	<i>Quality Assurance-III (S&T)</i>	671
8.23	<i>Stores</i>	672
8.24	<i>Finance and Accounts</i>	672
8.24.1	Chief Personnel Officer	673
8.24.2	Chief Medical Superintendent	673
8.24.3	Chief Security Commissioner	673
8.24.4	Executive.....	673
8.24.5	Centre for Advanced Maintenance Technology (CAMTECH)/, Gwalior	673
	Appendix 'A'	675
	CHAPTER 22 - E-OFFICE	687

TABLE OF CONTENTS

1.	INTRODUCTION	687
2	E-OFFICE.....	687
2.1	<i>File Management System (eFile)</i>	687
2.1.1	Receipt.....	688
2.1.2	Files.....	688
2.1.3	Migrate	688
2.1.4	Despatch	688
2.1.5	DSC	688
2.1.6	Settings	689
2.1.7	Search & Advance Search Facility	689
2.1.8	Report.....	689
2.2	<i>Audit Requirements for e-Files/Records</i>	689
3	PERSONNEL INFORMATION MANAGEMENT SYSTEM (PIMS)	690
4	TOUR MANAGEMENT SYSTEM	690
5	SMART PERFORMANCE APPRAISAL REPORT RECORDING ONLINE WINDOW (SPARROW)	690
5.1	<i>Standard Procedure</i>	691
5.2	<i>Representation</i>	691
6	LEAVE MANAGEMENT SYSTEM.....	691
7	KNOWLEDGE MANAGEMENT SYSTEM	692
8	COLLABORATION AND MESSAGING SERVICES.....	692
	ANNEXURE – ‘A’	693
	MAKING OF RAM (6 TH EDITION)	693
	APPENDIX-I	695
	SAMPRAATI	695
1.	INTRODUCTION	695
	<i>Part – A 698</i>	
	<i>Part – B 700</i>	
	<i>Part – C 701</i>	
	<i>Part – D 702</i>	
	APPENDIX-II	707
	CONSTITUTION OF AUDIT REVIEW COMMITTEE.....	707
	APPENDIX-III	708

TABLE OF CONTENTS

ONE IAAD ONE SYSTEM (OIOS)	708
1. <i>Background</i>	708
2. <i>Enterprise-wide System</i>	708
3. <i>Empowering the Auditor</i>	709
4. <i>Web-based Solution</i>	709
5. <i>Functionalities/Services Available</i>	709
6. <i>Helpdesk Facility</i>	710
NOTES	712
INDEX	717

FOREWORD

It gives me immense pleasure to release the sixth edition of the Railway Audit Manual. This edition of Railway Audit Manual has been necessitated by changes in the working environment of the Railways as a result of introduction of computerized applications, restructuring of the railway organization and enlarged scope of the Performance Audit, Compliance Audit and Financial Audit.

The present edition differs from earlier ones in many ways. While organisational hierarchy in Indian Railways, roles and responsibilities of the department at different levels, etc. are referred, focus is on the interface needed in audit with various authorities tasked with multiple functions in Indian Railways.

Details of the computerised application softwares being used by the Railways, comprehensive checklist for audit of various activities being performed by the department and also checklists for Financial/Compliance Audit of companies/autonomous bodies under the Ministry of Railways, make this manual comprehensive. Another novel feature of this manual is its availability in the digital space. This manual would add value to our website.

I hope this manual stays updated and guidelines and instructions contained in this manual are used in achieving the mission of promoting accountability, transparency and good governance.

New Delhi
Dated 21st June 2022

(Girish Chandra Murmu)
Comptroller & Auditor General of India

PREFACE TO SIXTH EDITION

The 5th edition of Railway Audit Manual (RAM), in use at present, was last updated in May 2001. With the increased computerization in Indian Railways over the years, large number of functions are being managed through IT applications like Freight Operations Information Systems (FOIS), Passenger Reservation System (PRS), Indian Railway e-Procurement System (IREPS), Integrated Pay Roll Accounting System (IPAS), Track Management System (TMS) etc.

Over last two decades, Performance Audit has evolved as a separate stream while Compliance Audit and Financial Audit have also undergone changes as the focus is more on providing assurance through Audit following due process of risk assessment. With the merger of Railway Budget with General Budget, it is imperative to revamp the audit process of Railway Accounts. Other Codes and Manuals of Railways have also been updated. Responding to these changes in the railway administration, this edition of the Railway Audit Manual(RAM) has been prepared.

This edition contains an overview of organizational hierarchy in Indian Railways; roles and responsibilities - at Ministry, Zonal and Field level; criteria for identification of Apex and Implementing units at Ministry and Field level; list of activities of the department at the Ministry and Field level; important risk parameters with reference to the activities, details of the computerised application software(s), comprehensive checklists for various activities being performed by the department and also includes checklists for Financial/Compliance Audit of companies/autonomous bodies under the Ministry of Railways.

The present edition of the Railway Audit Manual provides exhaustive guidelines for carrying out audit of various railway activities. Users of this manual need to update themselves with the latest instructions/circulars issued by the office of the Comptroller & Auditor General of India and Ministry of Railways. To facilitate such updating, the manual is in digital form. I trust this manual would help enhance effectiveness of audit of Indian Railways and thank all those who contributed to its preparation.

New Delhi
Dated 21st June 2022

(Sunil S Dadhe)
Dy. Comptroller & Auditor General (Rlys)

CHAPTER 1 – INTRODUCTION TO RAILWAY AUDIT MANUAL

1. BACKGROUND

The purpose of the Railway Audit Manual is to facilitate an Auditor to carry out Audit of various activities of Railway organization. The 5th edition of the Railway Audit Manual, (RAM) presently in use, was issued in May 2001. A need was felt to revise/update it due to large scale computerization that has taken place in the Indian Railways over the years¹; extensive changes in the Railways' Codes and Manuals and issuance of several instructions over the last two decades. With the merger of Railway budget with General budget from 2017-18 onwards, the audit of Railway Accounts is under the process of being revamped. Moreover, organizational restructuring of the Railways and paradigm shift in its working environment further necessitated the revision of RAM.

In the above background, Railway Audit wing of the Headquarters decided in February 2019² to revise the existing RAM.

1.1 MAKING OF RAM

Process followed while preparing sixth edition of RAM is detailed in [Annexure A](#).

1.2 STRUCTURE OF RAM

This edition of the RAM (6th edition) contains Departmental Regulations³, 21 chapters on different departments/organizations of Indian Railways and three Appendices. The previous edition of the RAM focused on audit of railways' earnings (including audit of Local Traffic, Through Traffic, Catering Audit) and audit of railway expenditure (including expenditure on Establishment matters, Railway Works, Workshops, Stores), Accounts of their earnings and expenditure (viz. General Books and Accounts, Appropriation Accounts).

¹A number of IT applications covering functionalities of different departments of Indian Railways like Freight Operations Information Systems (FOIS), Control Office Application (CoA), Coaching Operations Information Systems, Integrated Coaching Management System (ICMS), Passenger Reservation System (PRS), Unreserved Ticketing System (UTS), e-Procurement System, Integrated Pay Roll Accounting System, Integrated, Indian Railways Projects Sanctions and Management, Track Management System, Human Resources Management System, Hospital Management Information System etc. covering functionalities pertaining to Commercial, Operating, Stores, Establishment, Personnel, Accounts, Construction medical departments etc..

²Hqrs. letter No. 23-Rly/RAM-Revision/7-1/2018 dated 07.02.2019

³Includes constitution of the Railway Audit Branch, its functions, Organizational Structure of Ministry of Railways, distribution of work among Railway Board Members etc.

The chapters in this edition of the RAM have been organized department wise and old chapters of the old Manual have been completely revised. These chapters provide an insight into the various aspects of functioning of Railway departments as well as their audit. This manual facilitates an Auditor to carry out audit of railway departments such as General Administration & Vigilance, Accounts, Personnel, Commercial, Operating, S&T, Civil Engineering, Railway Works, Electrical Engineering, Mechanical Engineering, Stores, Production Units, Medical, Security, Safety etc.

1.3 FEATURES OF RAM

Details about Railway Organizations/PSUs/Bodies have been included for the first time in this edition of the RAM which facilitate audit of activities of Centre for Railway Information Systems, Rail Land Development Authority, Railway Sports Promotion Board, Railway PSUs, Research Designs and Standards Organization.

New features like brief of the railway departments, organizational hierarchy, rules & responsibilities of the departments at various level (Ministry/Zonal/Field level), criteria for identifications of Apex, Auditable and Implementing units at Ministry/field level, list of activities done by the railway departments, important risk parameters, details about the computerized applications being used by railway departments have been included which provide deep understanding and knowledge about the working of railway departments for facilitating an Auditor to conduct Audit.

Department wise comprehensive audit check list to be applied by the Auditor while undertaking audit at Apex, Auditable and Implementing unit levels including general check list and activity specific check list have also been included.

The check lists have been developed after considering guidelines issued by the office of the Comptroller & Auditor General of India on Performance Audit, Compliance Audit, Financial Attest Audit, Information Technology Audit, PPP Audit etc., which will guide Auditor in conducting various types of audit of Railway departments including Certification of Railway Accounts, Audit of Railway PSUs, Audit of Autonomous Bodies etc.

This manual also includes links to various orders/guidelines/circulars issued by the Ministry of Railways/other Govt. organizations as well as various guidelines/guidance notes issued by the office of the Comptroller & Auditor General of India.

In October 2018, the Ministry of Railways decided to implement e-Office, a work flow based file system developed by National Informatics Center (NIC). This is a digital workplace solution with a vision to achieve transparent paperless working, details of which have been included under the chapter on e-office which will facilitate Audit in e-office environment.

This manual also enables Auditor to fulfill the transverse reporting responsibilities to DAI/ADIs seeking specialized input as envisaged vide SMU wing⁴ of the Headquarters office.

1.4 NEW INITIATIVES

- 1.4.1 ‘SAMPRATI’, is an endeavor of Audit to highlight issues of concern even during the execution phase, especially in project and outcome-oriented activities of the Railways, that can be addressed promptly, details of which have been included under Appendix-I.
- 1.4.2 In response to pro-active approach of the Railway Wing of the Headquarters office, the Ministry of Railways (Railway Board) has decided⁵ to constitute an Audit Review Committee to look into the issues related to response, data access and other bottlenecks in information flow to Audit and vice-versa. Additional Member (Budget), Additional Member (Works), Director General of Audit/Principal Director of Audit (Railway Board Audit) are members of the committee. The committee may co-opt other Additional Members of the Railway Board, depending upon the issues to be deliberated upon and will meet once in a month (Appendix-II)
- 1.4.3 One IAAD One System (OIOS) is an end-to-end enterprise-wide, integrated IT system for all audit activities in IA&AD, covering all Field Audit Offices and the Headquarters Office details of which have been included under Appendix-III.

2. DEPARTMENTAL REGULATIONS

2.1 Constitution of the Railway Audit Branch

2.1.1 History of Railway Audit

The Government of India’s resources include all revenues received by the Union Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans. Railways Audit was separated from Accounts in 1929. The audit of Railways was entrusted to the Comptroller and Auditor General of India (C&AG), prior to the enactment

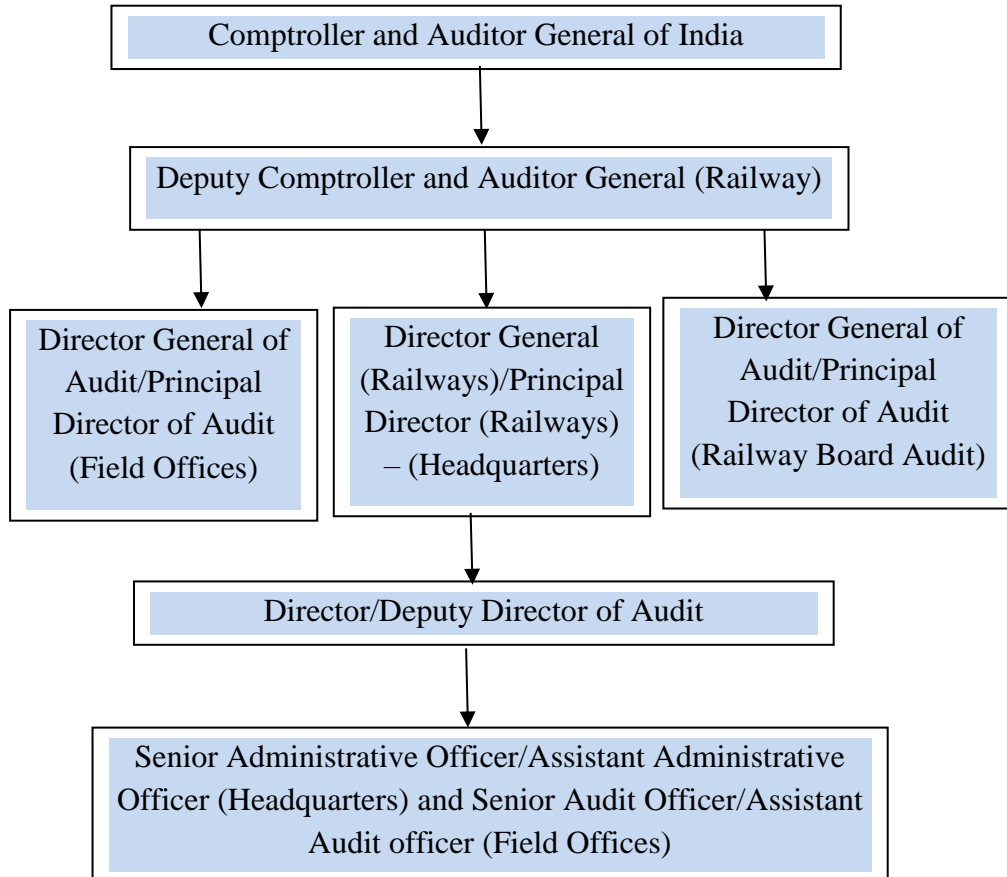
⁴ Refer Headquarters letter No. 59/31-SMU/2018 dated 9th March 2020.

⁵ Ministry of Railways (Railway Board) letter No. ERB-1/2022/23/26 dated 24th March 2022

of the Comptroller and Auditor General’s (Duties, Powers and Conditions of Service) Act, 1971 {C&AG’s (DPC) Act, 1971}.

2.1.2 Organizational set up

Organizational set up of the Railway Audit Branch:



2.1.3 Authority of the Comptroller and Auditor General of India

The Comptroller and Auditor General of India (C&AG) derives his authority and functions mainly from the provisions of Articles 149 to 151 of the Constitution of India. Article 149 provides that the C&AG shall exercise such powers and perform such duties in relation to the accounts of the Union and of the States and of any other authority or body as may be prescribed by or under any law made by the Parliament. The Parliament passed the C&AG’s DPC Act in 1971, which came into force with effect from 15 December 1971. Section 16 of the C&AG’s DPC Act authorises C&AG to audit all receipts (both revenue and capital) of the Government of India and of Governments of each State and of each Union Territory having a legislative assembly and to satisfy himself that the rules and procedures are designed to secure an effective check on the assessment, collection and proper allocation of revenue and are being duly observed. The C&AG is the

final audit authority. His responsibility for the audit of Railway Accounts is discharged through the Deputy Comptroller and Auditor General (Railways) (DAI/Rlys). The DAI (Rlys) is assisted by a Director General (Railways)/Principal Director (Railways) at Headquarters and at Railway Board Audit Office. There are also eighteen Zonal Railway Directors General of Audit/Principal Directors of Audit {including Director General/Principal Director (Rail Commercial)} under the DAI (Rlys) having their offices at the Headquarters of the Railways to which they are attached.

2.1.4 Administrative control and jurisdiction of Directors General of Audit/Principal Directors of Audit

Directors General of Audit/Principal Directors of Audit work under the supervision and direction of the DAI (Rlys) subject to any general or special orders which the DAI (Rlys) may issue, the Directors General/Principal Directors of Audit may prescribe detailed instructions regarding the division of work and responsibility among his/ her subordinate staff and other matters relating to the organisation of his/ her office.

Directors/Deputy Directors in the offices of the Director General of Audit/Principal Director of Audit under whom they are working should be entrusted with the direct-charge of some important audit sections and inspections. It should be ensured that the Directors/Deputy Directors hold direct charge of important sections apart from dealing with sensitive matters, performing essential administrative duties like functioning as appointing authority, under the discipline rules, functioning as controlling office etc. It would also be desirable to rotate their charges, at least once in a year, so that they hold direct charge of all important sections over a period of time. The Directors General of Audit/Principal Directors of Audit may decide how far they can themselves take over the administrative duties and the extent to which they should utilise the services of the Group Officers for the purpose.

The Directors General of Audit/Principal Directors of Audit are responsible for the efficient administration of the offices at their Headquarters and also for the efficiency of the subordinate offices under their control. For keeping a proper control over the subordinate units whether situated at Headquarters or outstations under their jurisdiction and in the interest of effectiveness of the audit work done by the Railway Audit Organisation, the Directors General of Audit/Principal Directors of Audit should visit their subordinate formations as well as important units of the Railway Administration like major stations, workshops and the sites of important works to be taken up for review from time to time. The Directors General of Audit/Principal Directors of Audit should have a minimum touring of about seven working days every month. The important points noticed during

their visits/ tours/ inspections should be reported to Headquarters office in the form of narrative reports for information of DAI (Rlys).

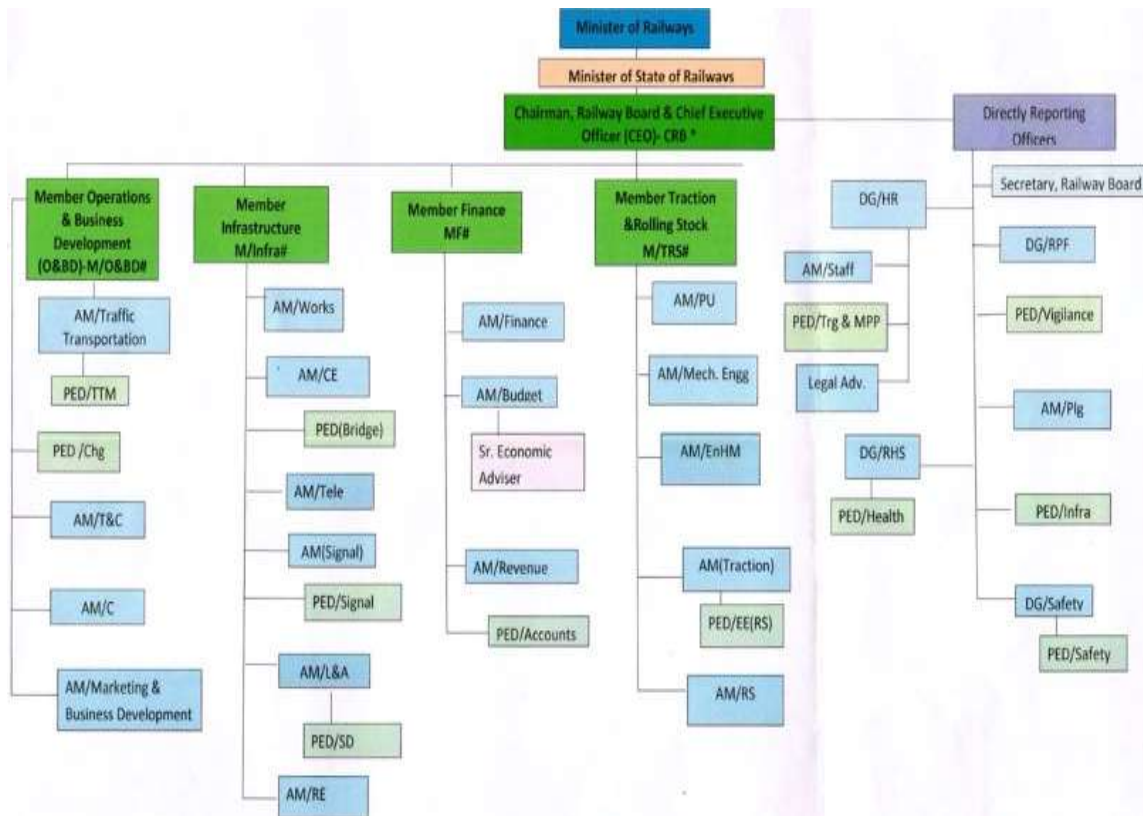
3. ORGANIZATIONAL STRUCTURE OF MINISTRY OF RAILWAYS

3.1 Composition of Railway Board

Subsequent to decision of the cabinet dated 24 December 2019 and ACC’s approval on reorganization of Railway on functional lines, Ministry of Railways (Railway Board) vide their Office Order No.64 of 2020 has revised the composition of Board as under:

- I) Chairman, Railway Board and Chief Executive Officer (CEO)-CRB,
- II) Member (Infrastructure), Railway Board – M/Infra,
- III) Member [Traction & Rolling Stock (T&RS)], Railway Board – M/TRS
- IV) Member [Operations & Business Development (O&BD)], Railway Board – M/O&BD, and
- V) Member (Finance), Railway Board - MF

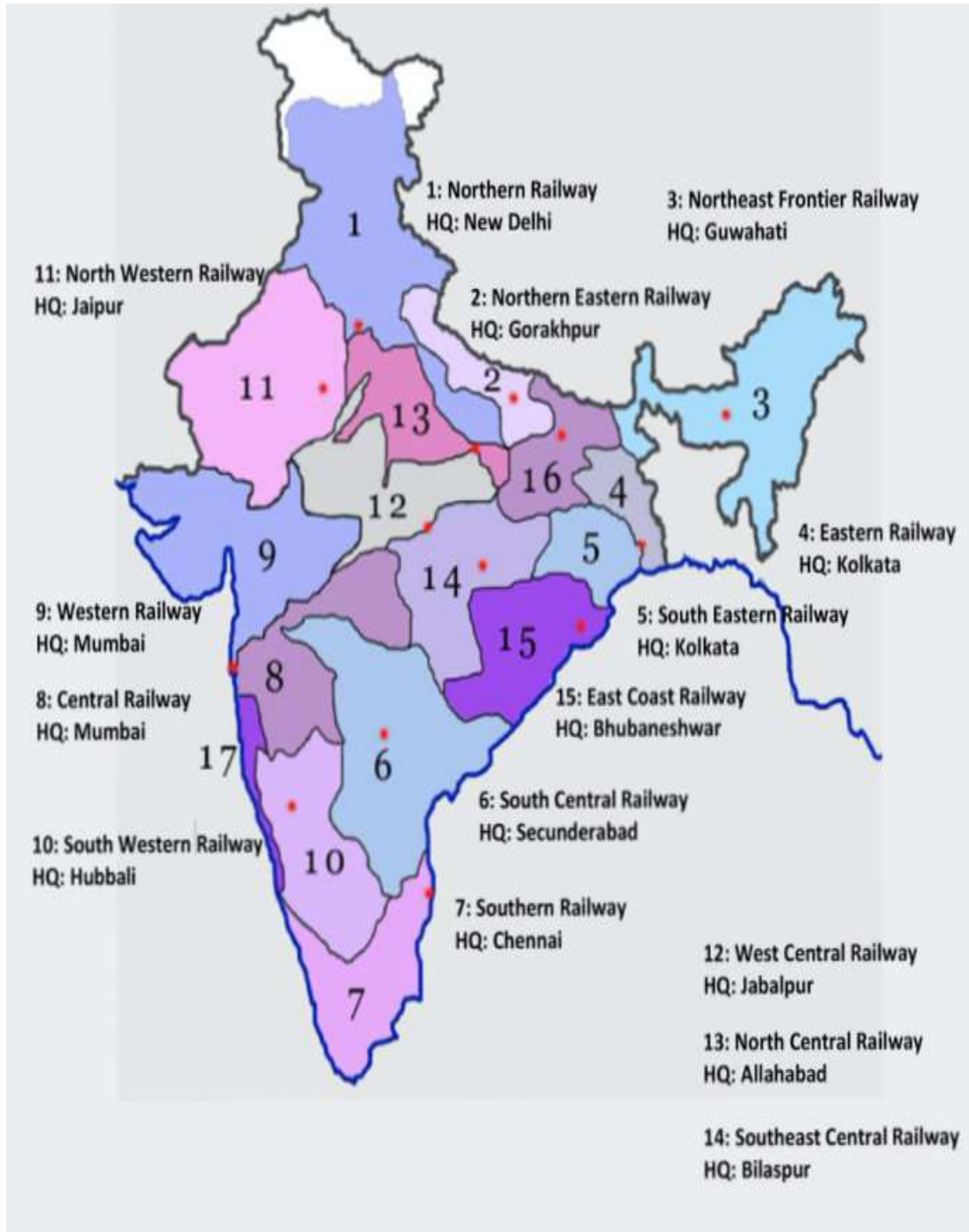
The Organisation Structure of Ministry of Railways (Railway Board) is as follows:



3.2 List of Indian Railway Zones, their Headquarters and Divisions

S.I. No.	Railway Zone	Zone Headquarters	Railway Divisions
1	Northern Railway	Delhi	Delhi, Ambala, Firozpur, Lucknow NR, Moradabad
2	Northeast Frontier Railway	Guwahati	Alipurduar, Katihar, Rangiya, Luming, Tinsukia
3	Eastern Railway	Kolkata	Howrah, Sealdah, Asansol, Malda
4	South Eastern Railway	Kolkata	Adra, Chakradharpur, Kharagpur, Ranchi
5	South Central Railway	Secunderabad	Secunderabad, Hyderabad Vijayawada, GuntakalGuntur, Nanded
6	Southern Railway	Chennai	Chennai, Tiruchirappalli, Madurai, Palakkad, Salem, Thiruvananthapuram
7	Central Railway	Mumbai	Mumbai, Bhusawal, Pune, Solapur, Nagpur
8	Western Railway	Mumbai	Mumbai WR, Ratlam, Ahmedabad, Rajkot, Bhavnagar, Vadodara
9	South Western Railway	Hubballi	Hubballi, Bengaluru, Mysuru
10	North Western Railway	Jaipur	Jaipur, Ajmer, Bikaner, Jodhpur
11	West Central Railway	Jabalpur	Jabalpur, Bhopal Kota
12	North Central Railway	Allahabad	Allahabad, Agra, Jhansi
13	South East Central Railway	Bilaspur	Bilaspur, Raipur, Nagpur SEC
14	East Coast Railway	Bhubaneswar	Khurda Road, Sambalpur, Waltair
15	East Central Railway	Hajipur	Dhanbad, Mughalsarai, Samastipur, Sonpur
16	Konkan Railway	Navi Mumbai	
17	Kolkata Metro Railway	Kolkata	Kolkata

3.3 All India Railway Map with Jurisdiction⁶ & Headquarters only



⁶ Representation purpose only- not to scale

3.4 Broad Distribution of Work among Board Members

The broad distribution of work to be handled by the Board Members will be as follows:

Chairman Railway Board & Chief Executive Officer (CEO)- CRB	<ul style="list-style-type: none"> ✦ HR ✦ Safety ✦ Security ✦ Health ✦ Planning ✦ Infrastructure ✦ Vigilance ✦ Efficiency & Research ✦ Public Relations ✦ Heritage ✦ Secretary's Branches ✦ Transformation Cell & ✦ Corporate Co-ordination.
Member (Infrastructure), Railway Board – M/Infra	<ul style="list-style-type: none"> ✦ Works ✦ Civil Engineering ✦ Bridges ✦ Signal & Telecom ✦ Land & Amenities ✦ Station Development & ✦ Railway Electrification
Member {Traction & Rolling Stock (TRS)}, Railway Board – M/TRS	<ul style="list-style-type: none"> ✦ Production Units ✦ Mechanical Workshops ✦ Coaches ✦ Locomotives ✦ Train sets ✦ Environment and House Keeping ✦ Electrical Maintenance of Coaching Stock ✦ Traction Distribution ✦ Power Supply ✦ Renewable Energy & ✦ Materials Management
Member {Operations & Business Development (O&BD)}, Railway Board – M/O&BD	<ul style="list-style-type: none"> ✦ Traffic Transportation ✦ Coaching ✦ Tourism & Catering ✦ Commercial ✦ Non-Fare Revenue ✦ Marketing & Business Development & ✦ IT
Member (Finance), Railway Board – MF	<ul style="list-style-type: none"> ✦ Accounts ✦ Finance ✦ Budget ✦ Revenue ✦ Stat & Econ & ✦ Economic Unit

4. GENERAL DUTIES OF THE RAILWAY AUDIT BRANCH

4.1. Functions of CAG

The functions of the CAG have been incorporated in CAG's (Duties, Powers and Conditions of Service) Act, 1971. The extent of his responsibility for audit of various types of railway transactions is as follows:

- I) He is responsible for audit of all expenditure both in and outside India on Railways from the revenues of India; but no responsibility is imposed on him for keeping the accounts.
- II) He is required to audit all transactions of railways relating to debt, deposits, sinking funds, advance, suspense account and remittance transactions.
- III) He is required to audit all trading, manufacturing, profit and loss account and balance sheet of railways.
- IV) He is required to audit receipts and accounts of stores and stock relating to railways.
- V) He is responsible for audit and certification of the accounts of Government companies and corporations relating to Railway established by or under any law by Parliament/ Legislative Assembly in accordance with the provisions of the respective enactments.
- VI) He is required to audit and certify the accounts of any body or authority relating to Railway whose audit has not been entrusted to him, if so required by the President upon such terms and conditions as may be agreed upon between the Comptroller and Auditor General of India and the Government of India.
- VII) The contracts of certain lines not financed by Government provide for some measure of Government Audit in certain matters and this duty also devolves upon him.

Various functions of Railway Audit involves:

- ✓ Auditing sanctions involving finance.
- ✓ Auditing Rules and General orders involving finance.
- ✓ Auditing Tender documents involving finance.
- ✓ Auditing Accounts maintained by Account Department.
- ✓ Inspection of Record and Vouchers.
- ✓ Auditing estimates prepare for projects.
- ✓ Checking internal audit mechanism and to ensure the accounting system adopted is suitable and adequate for its purpose.

Audit Methodology involves:

- ✓ Test check of vouchers
- ✓ Inspection of offices
- ✓ Check of financial sanctions
- ✓ Check of all orders/sanctions issued by GM & other officers
- ✓ Check of all receipts and payments & accounts
- ✓ Check of tenders & Contracts
- ✓ Check of procedures and systems

4.2 Functions of Railway Audit Wing –

The Railway Audit Wing under the DAI (Rlys) conducts audit on behalf of and under the direction of the CAG and is responsible for:

- I) Scrutinising the adequacy and suitability of all instructions relating to the compilation of railway accounts and internal check procedure, whether these instructions be in the form of codes or otherwise, to satisfy himself that such instructions are consistent with the relevant statutory rules and the requirements of audit and accounts [Cf. Para 2.2.14 of CAG's M.S.O. (Audit)] and
- II) Audit of
 - a) sanctions having financial effect accorded by the Government of India other than those pertaining solely to an individual railway or railway accounts office;
 - b) sanctions regarding financial rules and general orders issued by the President which are not of a general nature but are applicable exclusively to the Railway Department;
 - c) tenders invited by the Railway Board for the purchase of cast iron and steel sleepers, rolling stock and other materials;
 - d) accounts maintained in the office of the Railway Board (Accounts Branch);
 - e) all sanctions and orders issued by the President or Government of India relating to through traffic;
 - f) rules and modifications issued by the IRCA and all correction slips to tariffs and publications issued by the Association.

Note-1 Sanctions referred to above are not only sanctions to expenditure but also sanctions relating to local traffic and applicable to more than one railway.

Note-2-The sanctions referred to in item (a), (b), (e) and (f) above would be scrutinised in the Headquarters office with reference to Railway Board's files, codal

provisions, etc. and any specific guidance of instructions considered necessary issued to the field offices. Formal acceptance in audit of the sanctions issued by the Ministry of Railways (Railway Board) need not, however, be communicated to the Principal Directors of Audit of the Zonal Railways. The Principal Directors of Audit should not refrain from conducting scrutiny of such sanctions just merely because the primary responsibility for audit of these sanctions rests with the Headquarters office. The Principal Directors of Audit should communicate objectionable features noticed, if any, in course of their scrutiny of the sanctions, in addition to their remarks on the points as may be referred to by the Headquarters office, so that the same can be taken up with the Ministry of Railways (Railway Board).

- g) budget orders issued at the commencement of the financial year;
- h) subsequent orders of re-appropriation against the vote of the Parliament;
- i) orders of appropriation and re-appropriation issued by the President, and
- j) orders of regularisation of excess issued after a consideration of the Appropriation Accounts and the Audit Report;

NOTE - In respect of items (g), (h) and (i) the check will be applied to verify that the aggregate allotments to individual railways or departments under each grant and appropriation do not exceed the amount voted by the Parliament or appropriation sanctioned by the President.

- k) monthly and annual accounts of railways and of the railway section of the Finance Accounts of the Union Government including the Annual Review of Balances as compiled by the Railway Board, (after check, the material is forwarded to the Director General of Audit, Central Revenues);
- l) the Appropriation Accounts prepared by the Railway Board, certifying to their accuracy and submitting the Audit Report thereon to the CAG vide para 3.14.2 M.S.O. (Audit).

4.3 Duties of Directors General of Audit/Principal Directors of Audit

The Directors General of Audit/Principal Directors of Audit attached to the individual railways are responsible for the scrutiny and audit of:

- I) financial sanctions pertaining to their railways and offices under their audit control, accorded by the Government of India, Ministry of Railways (Railway Board) or the General Manager;
- II) the allocation of estimates sanctioned by the same authorities;

- III) general orders issued by the General Manager under the powers delegated to him;
- IV) sanctions pertaining to local traffic;
- V) sanctions issued by the Railway Administration relating to inter change traffic between railways;
- VI) the detailed accounts of the railways to see that these have been correctly prepared and are in proper form, no alteration in the form of the accounts or in classification is made without the approval of the competent authority, the system of internal check is efficient and that all appropriations or re-appropriations sanctioned by the General Manager or subordinate authorities are in order;
- VII) allocation of expenditure divisible between two or more sections of a railway to see that the division between the main and worked lines and between commercial and strategic sections of a railway has been made correctly;
- VIII) expenditure from the Secret Fund placed at the disposal of Railway Administration, only to the extent of seeing that the prescribed certificate is received from the General Manager in respect of each financial year;
- IX) the annual Review of Balances and the Appropriation Accounts of the Railway and certifying to their correctness;
- X) and also for conducting periodical inspections of the stations and accounts of the executive offices.

The Director General of Audit/ Principal Director of Audit, Northern Railway is also responsible for the scrutiny and audit of (1) all sanctions and orders issued by the President or Government of India relating to foreign traffic transactions with Pakistan (2) sanctions of Railway Administrations relating to interchanged traffic between two or more railways, besides arranging a monthly check of such sanctions with reference to the prescribed minima and maxima of rates relating to all Government railways, and (3) the accounts of receipts and expenditure relating to establishment of the Railway Board and its attached offices.

The Audit of sanctions relating to foreign traffic transactions with Bangladesh will be done by Director General of Audit/ Principal Director of Audit, Eastern Railway.

5. TYPES OF AUDIT

The audit done by C&AG is broadly classified into

5.1 Financial Audit

Financial Attest Audit (FAA) is concerned with expression of audit opinion on a set of financial statements. FAA is required to be carried out to reduce the

possibility of the material misstatement in a financial statement and thereby, provide credibility to such a statement. [FAA Guidelines.pdf \(cag.gov.in\)](#)

5.2 Compliance Audit

Compliance audit is an assessment as to whether the provisions of the applicable laws, rules and regulations made there under and various orders and instructions issued by the competent authority are being complied with. This audit by its very nature promotes accountability, good governance and transparency as it is concerned with reporting deviations, identifying weaknesses and assessing propriety. [Compliance-Guidelines-approved-final-preface-05de4efef9159d0-85033036.pdf \(cag.gov.in\)](#)

5.3 Performance Audit

Performance auditing carried out by the Department is an independent, objective and reliable examination of whether government undertakings, programs, systems, activities or organisations are performing in accordance with the principles of economy, efficiency & effectiveness and whether there is room for improvement. [Performance Auditing Guidelines 2014 \(cag.gov.in\)](#)

6. COMMUNICATION FROM AUDIT

6.1 Specific Reports - related to more important and serious irregularities noticed.

6.2 Audit Notes - on irregularities related to Account Branch in Part-I.

6.3 Inspection Reports - on irregularities related to Executives and Stations in Part-I and II.

7. DISPOSAL OF AUDIT/INSPECTION REPORTS

Audit reports should be promptly attended to and reply sent. Audit Note Part-II, Inspection Report Part-II are closed at Account level. Audit Note Part-I and Inspection report Part-I are to be replied to Audit through the Accounts office.

7.1 Special letters and Notes or Objections or Factual Statement

These relate to important cases noticed during regular audit and inspections meriting inclusion in the Audit Report to the CAG. Prompt action at higher levels is called for in these cases.. Draft Para is a serious report of Audit and reply to be sent within four weeks (as per Audit Regulations, 2020)/ six weeks (as per Railway Board) by the Executive and Accounts (as decided during the meeting of Stake Holders on 23 February 2020) covering the following aspects:

- ✓ History of the case with copies of relevant records.
- ✓ Sentence-wise remarks.
- ✓ Chronological summary of the case where there is an unusual delay.

- ✓ Remedial action taken and
- ✓ Disciplinary action taken or proposed on the individual lapses referred.

CHAPTER 2 - AUDIT OF GENERAL ADMINISTRATION AND VIGILANCE DEPARTMENT

1. BRIEF ON GENERAL ADMINISTRATION AND VIGILANCE DEPARTMENT OF RAILWAY

The General Administration at each Zonal Railway Head Quarter is headed by the one General Manager who is overall in-charge of the zone. It functions as a nodal centre for co-ordination with various departments⁷ of Zonal Railway head quarter and divisions responsible for implementation of policy formulated by the Ministry of Railways and also responsible for maintenance of various assets and operation of trains services across the zone including construction department who is responsible for construction of new assets. It also co-ordinates with the Chairman, Railway Board and Members of the Railway Board, for various issues. On the other hand, it also maintains liaison with the General Public, Members of Parliament (MPs), Members of legislative Assemblies (MLAs) of the concerned states, members of Zonal Railway Users Consultative Committee (ZRUCC). Further, maintenance of public relation with print media, e-media etc. is also the responsibility of this General Administration under the GM. An overall management of Arbitration cases arising out of dispute with contractors and allotment of officers' rest houses accommodation to officers at zonal head quarter, liaison with employee's unions/trade unions and finalisation of APAR of Gazetted officers are also being done by this nodal office of General Manager.

Each Division's General Administration is headed by the Divisional Railway Manager and assisted by Additional Divisional Railway Managers. Each Department's head at divisions responsible for maintenance of assets and operation of trains services, called Divisional Officers⁸ reports to the DRM. It also maintains liaison with the General Public, Members of Parliament (MPs), Members of legislative Assemblies (MLAs), members of Divisional Railway Users Consultative Committee (DRUCC), maintain public relation with print media, e-media etc. and Railway union at Divisional level. ADRM, being ex-officio estate officer hears the cases of unauthorised occupation /encroachment of railway premises/residences etc.

⁷ *Operating, Commercial, Stores, Accounts, Personnel etc.*

⁸ *Normally from JAG/SG grade of officers*

VIGILANCE

It is the role of the administration in any organisation to set up systems which encourage integrity and transparency and come down heavily on corrupt practices. Essentially, every officer and staff is himself/herself a vigilance officer and needs to ensure probity in the work being done by him/her and the people who work with him/her. The Vigilance organisation is an essential and integral part of Indian Railways and assists the department towards running a clean and efficient administration. (Source- Para 101.3 of Indian Railway vigilance Manual 2018)

2. ORGANISATION HIERARCHY OF GENERAL ADMINISTRATION

The General Administration at each Zonal Railway Head Quarter and production units is headed by the General Manager and reports to the Chairman & CEO, Railway Board and Members of the Railway Board such as Member (Traction & Rolling Stock)- M/TRS, Member Infrastructure- M/Infra, Member Operations & Business Development- M/O&BD, Member Finance-MF who are dealing the policy etc. of their respective branch (M.R O.O.No. 64 of 2020). The General Manager of a zone is assisted by the Additional General Manager, Sr. Deputy General Manager, Secretary to the GM, Deputy General Managers and supplement of support staff. Respective Departmental⁹ head at zonal head quarter headed by SAG/HAG¹⁰ Officers report to the General Manager. Similarly respective departmental officers of divisions report to the Divisional Railway Managers.

VIGILANCE

Vigilance Organization¹¹ on Indian Railways is headed by Principal Executive Director (Vigilance) [earlier known as Adviser, Vigilance], who is the Chief Vigilance Officer, Ministry of Railways, and reports to Chairman, Railway Board. He is a link between the Ministry of Railways and CVC. He is in the rank of Additional Secretary, Government of India. He is assisted by a team of Officers & staff in the Vigilance Directorate of Railway Board.

At the level of Zonal Railways, the Vigilance Organization is headed by the Senior Deputy General Manager (SDGM), who is also designated as the Chief Vigilance Officer of the Zonal Railway. In Production Units & Public Sector

⁹Respective departments at zonal level and Divisional level are : Operations, Commercial, Stores, Finances, Safety, Security etc.

¹⁰ Sr Administrative Grade/Higher Administrative Grade

¹¹ Para 103 of Indian Railway Vigilance Manual 2018

Undertakings attached to the Ministry of Railways, the Vigilance Organization is headed by a Chief Vigilance Officer (although the CVC refers to the CVOs as Vigilance Officers only). The CVO reports directly to the General Manager/Head of the Unit. He is generally in the rank of Joint Secretary to the Government of India. He is assisted by Vigilance officers drawn from various disciplines of Railway services – Chief Vigilance Officers (Senior Administrative Grade), Dy. Chief Vigilance Officers (Selection Grade/Junior Administrative Grade), Vigilance Officers (Senior Scale) and Assistant Vigilance Officers (Junior Scale) and inspectors, watchers, office staff etc. The exact composition of Vigilance officials varies across Railways. (Source- Para 103.1 and 103.2 of Indian Railway vigilance Manual 2018)

3. ROLES AND RESPONSIBILITIES OF THE DEPARTMENT

3.1 General Administration:

3.1.1 At Railway Board level

- I) General superintendence
- II) Framing of policy / rules and interpretation thereof

3.1.2 At Zonal Level

- I) General Superintendence of Zone. Arranging Principal Officers Meeting (POM), Work Review meeting, Safety meetings.
- II) To maintain public relation with general public and media including print media and e-media.
- III) To co-ordinate with Zonal Railway Users Consultative Committee (ZRUCC), arranging and conducting meeting with them. Implementation or otherwise the suggestions etc. of the committee.
- IV) Meeting with union officials, Participation of railway employee in Management (PREM).
- V) Management of Arbitration cases arising out of disputes with contractor over the zone.
- VI) Dealing with complaint by MP, MLA and other complaint cases.
- VII) Management of Officers Rest Houses Gazetted Officers Pool Accommodation at Head Quarter
- VIII) Protocol services, dealing visit of high dignitaries.
- IX) Implementation of Official language policy – Hindi. Publishing Hindi books, training to staff and officers organising Hindi meeting – through Rajbhasha Adhikari (Hindi Officers)
- X) Generation and finalisation of APAR of Gazetted officers through SPARROW.

3.1.3 At Division/ Field level

- I) General Superintendence of Division. Arranging Branch /Departmental Officers Meeting, Work Review meeting, Safety meetings.
- II) To maintain public relation with general public and media including print media and e-media in Division
- III) To co-ordinate with Divisional Railway Users Consultative Committee (DRUCC), arranging and conducting meeting with them. Implementation or otherwise the suggestions etc. of the committee
- IV) Meeting with union officials
- V) Dealing with complaint by MP, MLA and other complaint cases – normally with the help of Commercial Department (Sr. DCM).
- VI) Implementation of Official language policy – Hindi. Publishing Hindi books, training to staff and officers organising Hindi meeting – through Rajbhasha Adhikari (Hindi Officers)

Dealing with eviction cases of unauthorised occupation of railway land/premises by general public / railway employee under Estate Court by ADRM.

3.2 Vigilance

3.2.1 At Railway Board level

While it is difficult to outline an exhaustive list of functions & responsibilities of Vigilance functionaries, as the sphere of Vigilance is ever-evolving, an indicative list is as under:

- I) Undertake prompt investigation of authenticated complaints, with special emphasis on Presidential & PMO references etc., CVC-referred complaints, complaints appearing in the media and serious complaints, involving malafide intent, sent by members of the public.
- II) Carry out checks, with follow-up investigations, on serious cases of irregularities, based on source information.
- III) Ensure speedy processing of Vigilance cases at all stages. Undertake regular review of these cases.
- IV) Ensure that charge sheets are prepared accurately, without any loopholes, and relevant documents are carefully sorted out and sent promptly to the Inquiry Officer.
- V) Ensure prompt appointment of the Presenting Officer (PO) and the Inquiry Officer (IO) for DAR inquiries.
- VI) Ensure that DAR inquiries are conducted expeditiously by Inquiry Officers, who are under the administrative control of SDGMs.
- VII) Process the IO's report properly and expeditiously for obtaining final orders of the Disciplinary Authority.

- VIII) Ensure that the Central Vigilance Commission (CVC) is consulted at all relevant stages (details in Chapter II & VI), in an expeditious manner.
- IX) Ensure prompt submission of returns to CVC.
- X) Maintain close liaison with CVC, CBI and the Department of Personnel & Training.
- XI) Take appropriate and expeditious action with regard to Court cases.
- XII) Ensure that proper assistance is given to CBI for investigation of cases.
- XIII) Develop a system of collecting intelligence about malpractices being committed in the Organization.
- XIV) Scrutinize reports of Parliamentary Committees, Audit Reports, proceedings of both Houses of Parliament, news items in the media, annual property statements, etc. to obtain information about irregularities that pertain to the Organization.
- XV) Keep a close watch on the functioning & integrity of personnel in the Vigilance department itself.
- XVI) Undertake review of existing rules & procedures, with a view to plug loopholes and suggest systemic improvements to curb corruption.
- XVII) Maintain close surveillance on officials of doubtful integrity, and those who are on the 'Agreed' and 'Secret' lists.
- XVIII) Arrange regular and surprise inspections at sensitive work units, which are susceptible to corruption.
- XIX) Monitor adherence to aspects of Conduct Rules relating to integrity.
- XX) Disseminate awareness about Vigilance, through Vigilance bulletins, seminars, workshops, lectures, etc.
- XXI) Undertake regular inspection of the Vigilance branch.
(Source- Para 104 of the Railway Vigilance Manual-2018)

3.2.2 At Zonal Level

The duties and functions mentioned above for the CVO of the Ministry of Railways would also ipso facto be applicable to the CVOs of Zonal Railways to the extent they are concerned with these functions.

In addition to the functions stated above,

- I) The CVOs will scrutinize of VOs/ VIs is not normally exceeded and no extensions are granted without prior specific approval of the Authority.
- II) To ensure that the Dy. CVOs/ VOs etc, including the CVO himself do not sit on any Tender Committee or Selection Committees as per rules in force.
- III) Periodical Lectures and talks with officers DRMs/HODs, and Staff in Zonal Training School to spread Vigilance education.

(Source- Para 105 of the Railway Vigilance Manual-2018)

4. LIST OF ACTIVITIES**General Administration**

Level of unit	Main activity	Allied/ sub activity
Apex(GM)	General Superintendence of Zone.	1. Principal Officers Meeting (POM), 2. Work review meeting 3. Safety meeting
Field Unit (Division)	General Superintendence of Division.	1. Branch / Departmental Officers meeting 2. Work review meeting 3. Safety meeting
Apex & Field units (Divisions)	Public relation	1. With General public 2. With Print media 3. With Electronic media
Apex & Field units (Divisions)	To co-ordinate with Zonal Railway Users Consultative Committee(ZRUCC), Divisional Railway users consultative committee (DRUCC)	1. Meeting with Zonal Railway Users Consultative Committee(ZRUCC) 2. Meeting with Divisional Railway Users Consultative committee (DRUCC) 3. Minutes of meeting 4. Implementation of recommendations/ suggestions
Apex & Field units (Divisions)	Meeting with union officials	1. Minutes of meetings 2. Follow up action
Apex & Field units (Divisions)	Implementation of Official language policy – Hindi.	1. Arranging Hindi meetings 2. Publishing Hindi books and Magazine 3. Training to staff and officers
Apex units (GM)	IT Applications	1. SPARROW – Smart Performance Appraisal Report Recording online Window
Apex Unit (GM)	Management of Arbitration cases arising out of disputes with contractor over the zone.	1. Maintenance list of Arbitration cases, pending cases disposed off. 2. Nomination of Arbitrators 3. Supervising the implementation of Arbitration award

		<ol style="list-style-type: none"> 4. Arranging payment of fees to Arbitrators 5. Facilitating meetings of Arbitrators
Field unit (ADRM)	Dealing with eviction cases of unauthorised occupation of railway land/premises by general public / railway employee under Estate Court by ADRM.	<ol style="list-style-type: none"> 1. Maintenance list of Arbitration cases, pending cases disposed off. 2. Arranging hearing of cases 3. Implementation of eviction proceedings
Vigilance		
RB, Apex (Zonal HQ)	Investigation of authenticated complaints.	<ol style="list-style-type: none"> 1. Undertake prompt investigation of authenticated complaints, with special emphasis on Presidential & PMO references etc., CVC-referred complaints, complaints appearing in the media and serious complaints, involving malafide intent, sent by members of the public.
RB, Apex (Zonal HQ)	Serious cases of irregularities, based on source information	<ol style="list-style-type: none"> 1. Carry out checks, with follow-up investigations, on serious cases of irregularities, based on source information.
RB, Apex (Zonal HQ)	Vigilance cases	<ol style="list-style-type: none"> 1. Ensure speedy processing of vigilance cases at all stages 2. Undertaking of regular review of those cases
RB, Apex (Zonal HQ)	Follow up of cases registered	<ol style="list-style-type: none"> 1. Ensure that charge sheets are prepared accurately, without any loopholes, 2. Relevant documents are carefully sorted out and sent promptly to the Inquiry Officer.

RB, Apex (Zonal HQ)	Consultation with Central Vigilance Commission (CVC)	1. Ensuring that the Central Vigilance Commission (CVC) is consulted at all relevant stages (as per details in Chapter II & VI of Indian Railway Vigilance Manual), in an expeditious manner.
RB, Apex (Zonal HQ)	Obtaining information about irregularities pertain to the Organization.	1. Scrutinizing the reports of Parliamentary Committees, 2. Audit Reports, 3. proceedings of both Houses of Parliament, 4. news items in the media, 5. annual property statements, etc.

5. IMPORTANT RISK PARAMETERS

The risk analysis should be done on following parameters of the General Administration and Vigilance Department:

- I) Quantum of Expenditure
- II) When last Audited viz. Audited last one year/three year/five year/more than five year/never audited.
- III) Result of last Audit.
- IV) Audit perception based on MCDO/PCDO of the department, Minutes of meetings
- V) Audit perception based on Newspaper publication, Complaints lodged etc.

6. IT APPLICATIONS USED IN GENERAL ADMINISTRATION AND VIGILANCE DEPARTMENT

The Indian Railways embarked on a speed work of switching over to IT driven administration of functions and have implemented various IT Applications in the last few years. General Administration has no major IT applications. However, following IT applications are in use in the Department:

- I) Officers' Rest House Booking/confirmation
- II) MCDO in Railway Board Site
- III) APAR in Railway Board Site

Vigilance Department is using application software named "Indian Railways Integrated Vigilance Information System (IRVINS).

7. AUDIT FOCUS AREAS-CHECK LIST

7.1 Arbitration Awards

Its Audit may be conducted in accordance with para 10 of chapter of 'Works Audit'.

7.2 Manpower Management

Manpower planning is a process with the aim to have the right number of staff at right places with right type of skills at right times to enable the organisation to achieve its short term and long term goals.

Manpower planning means establishment of job specifications or qualitative requirements of jobs to determine the number of people required and to find supply source.

Manpower recruitment is related to matching the personal qualities of employees with the job requirements.

During Audit, it should be seen –

- I) Whether the assessment and recruitment of man-power are realistic
- II) Whether the available manpower is effectively utilized.
- III) Whether adequate training is imparted.
- IV) Whether the Railway Board instructions regarding rightsizing of manpower are complied with.
- V) The impact on manpower due to Outsourcing of activities.
- VI) The impact of implementation of incentive scheme, if any.
- VII) Whether contract labour are engaged on need basis.
- VIII) Operation of excess posts, if any, over and above the sanctioned strength
- IX) Creation and operation of work charged posts (Gaz. & NG) based on the sanctioned cost of a particular project and their repatriation on completion of the project.

7.3 List of Items To Be Seen During Inspection.

7.3.1 General Administration

General Manager's Office

- I) Attendance Register and Casual Leave Registers with salary bills.
- II) Review of previous inspection reports issued by Accounts and Audit.
- III) Registers of sanctions - General review may be made and in case of any doubtful item the same may be verified from the concerned Department's file from which it was generated. (Cf Para4.8 of Compliance Auditing Guideline)

- IV) Salary Bill of Non Gazetted Officers including: TA Bill with journals, OT Bills, Medical attendance Bills, Subsistence Allowance bills and other allowances paid.
- V) Reimbursement of tuition fees bills.
- VI) Service Records and Leave Account of Non Gazetted staff including
- VII) Check of fixation of Pay.
- VIII) Cadre Register – General review with sanctioned strength and actual men in position.
- IX) Office order registers – Handing over and taking over note of Gazetted officers posted / transferred.
- X) Log Book of Departmental vehicle to see the actual use.
- XI) Review of records / files in connection with hiring of vehicle, bills thereof and utilisation of such vehicle.
- XII) Accounts of Pass and PTOs (If any).
- XIII) Dead stock Register of office including Computer System. Disposal of old furniture / dead stock / computer system may also be seen
- XIV) Stamp and stationery accounts.
- XV) Accounts of cash Imprest including the imprest operated through bank account and check book. Expenditure made on Hospitality Account.
- XVI) Misc. Account not included in above items.
- XVII) Confidential reports – MCDO / PCDO to higher authority.
- XVIII) Minutes of meeting with Principal Officers (POM), Work Review Meeting, Safety Review Meeting.
- XIX) Minutes of meeting with MP/MLA, ZRUCC – implementation issues may be examined. Follow up action on the meetings may be seen.
- XX) Minutes of meeting with union officials.
- XXI) Review of Court Cases / Arbitration Cases.
- XXII) Review of Budget grant and actual expenditure.
- XXIII) Review of GM's Sanctions of Cash Award.
- XXIV) Inspection note of General Manager and follow up action thereon
- XXV) Review of issues with State Government.
- XXVI) Allotment/Vacant position of Gazetted Officers' Accommodation including transit accommodation.
- XXVII) Allotment of Officers' Rest Houses.
- XXVIII) Procurement of furniture/office equipment through Stores Department and utilisation thereof.
- XXIX) Budget allotment and expenditure in Hindi Section.
- XXX) Expenditure made on purchase and publication of Hindi Books and Magazines and their utilisation.
- XXXI) Expenditure incurred on Hindi Meetings and expenditure on training

of officers and staff.

- XXXII) Check submission of Annual Certificate on Utilization of Secret Service Fund (duly signed by GM) to Zonal Accounts Office.

7.3.2 Divisional Railway Manager's Office

- I) Attendance Register and Casual Leave Registers with salary bills.
- II) Review of previous inspection reports issued by Accounts and Audit.
- III) Registers of sanctions - General review may be made and in case of any doubtful item the same may be verified from the concerned Department's file from which it was generated. (Cf 4.8 of Compliance Auditing Guideline)
- IV) Salary Bill of Non Gazetted Officers including: (Cf 4.8 of Compliance Auditing Guideline)
 - a) TA Bill with journals, OT Bills, Medical attendance Bills, Subsistence Allowance bills,
 - b) and other allowances paid
- V) Reimbursement of tuition fees bills.
- VI) Service Records and Leave Account of Non Gazetted staff including
- VII) Check of fixation of Pay.
- VIII) Cadre Register – General review with sanctioned strength and actual men in position.
- IX) Office order registers – Handing over and taking over note of Gazetted officers posted / transferred.
- X) Log Book of Departmental vehicle to see the actual use.
- XI) Review of records / files in connection with hiring of vehicle, bills thereof and utilisation of such vehicle.
- XII) Accounts of Pass and PTOs (if any).
- XIII) Dead stock Register of office including Computer System. Disposal of old furniture / dead stock / computer system may also be seen
- XIV) Stamp and stationery accounts.
- XV) Accounts of cash Imprest including the imprest operated through bank account and check book. Expenditure made on Hospitality Account.
- XVI) Misc. Account not included in above items.
- XVII) Confidential reports – MCDO / PCDO to higher authority.
- XVIII) Review of field Inspection note of GM and DRM and follow up action thereon.
- XIX) Minutes of meeting with Branch Officers, Work Review Meeting, Safety Review Meeting.
- XX) Minutes of meeting with MP/MLA, DURCC – implementation issues

- may be examined. Follow up action on the meetings may be seen.
- XXI) Minutes of meeting with union officials.
 - XXII) Review of Budget grant and actual expenditure.
 - XXIII) Review of DRM's Sanctions of Cash Award.
 - XXIV) Review of issues with State Government, local bodies
 - XXV) Allotment / vacant position of Gazetted Officers' Accommodation including transit accommodation (if any).
 - XXVI) Allotment of Officers' Rest Houses (if any).
 - XXVII) Procurement of furniture/office equipment through Stores Department and utilisation thereof.
 - XXVIII) Budget allotment and expenditure in Hindi Section.
 - XXIX) Expenditure made on purchase and publication of Hindi Books and Magazines and their utilisation.
 - XXX) Expenditure incurred on Hindi Meetings and expenditure on training of officers and staff.

7.3.3 Vigilance Department¹²

- I) Attendance Register and Casual Leave Registers with salary bills.
- II) Review of previous inspection reports issued by Accounts and Audit.
- III) Salary Bill of Non Gazetted Officers including: TA Bill with journals, OT Bills, Medical attendance Bills, Subsistence Allowance bills and other allowances paid. (Cf 4.8 of Compliance Auditing Guidelines)
- IV) Reimbursement of tuition fees bills.
- V) Service Records and Leave Account of Non Gazetted staff including
- VI) Check of fixation of Pay.
- VII) Cadre Register – General review with sanctioned strength and actual men in position.
- VIII) Creation of posts in Vigilance Department.
- IX) Review of work-charged posts created for the department and justification thereof. Currency may be checked.
- X) Office order registers – Handing over and taking over note of Gazetted officers posted / transferred.
- XI) Log Book of Departmental vehicle to see the actual use.
- XII) Review of records / files in connection with hiring of vehicle, bills thereof and utilisation of such vehicle.
- XIII) Accounts of Pass and PTOs (if any) and Passes and PTOs issued to non Railway Department (if any).
- XIV) Dead stock Register of office including Computer System. Disposal

¹²Check list prepared on the basis of past experience and Para 104 and 105 of Indian Railway Vigilance Manual 2018

- of old furniture / dead stock / computer system may also be seen.
- XV) Stamp and stationery accounts.
 - XVI) Accounts of cash Imprest including the imprest operated through bank account and cheque book.
 - XVII) Misc. Account not included in above items.
 - XVIII) Confidential reports – MCDO / PCDO to higher authority.
 - XIX) Review of Budget grant and actual expenditure.
 - XX) Procurement of furniture / office equipment through Stores Department and utilisation thereof.
 - XXI) Expenditure made on Vigilance Awareness & Bulletin publication.
 - XXII) Monthly / Quarterly reports to Central Vigilance Commission.
 - XXIII) Performance of the Railway vigilance organisation / MCDO analysis
 - XXIV) Quarterly DOP&T Returns (Rotation of staff), RRB/RRC etc.
 - XXV) Quarterly review meeting with divisions.
 - XXVI) Details of vigilance cases¹³ pending including Presidential & PMO references, CVC Referred complaints, Complaints appearing in media and serious complaints involving malafide intent, sent by member of public- reasons for pendency may be analysed from the available records.
 - XXVII) Details of cases disposed off and action taken thereon.
 - XXVIII) No of preventive checks carried out and outcome thereon. Minimum number prescribed in this regard is 40 preventive checks per year per Vigilance Inspector. Some of the preventive checks should also be carried out by the Dy.CVOs/ VOs/ AVOs personally. {Para 105 (iv) of [IR Vigilance Manual](#)}
 - XXIX) No. Of Checks carried out on source information on serious cases of irregularities and outcome of the checks. {Para 104 (ii) of IR Vigilance Manual}
 - XXX) What is the machinery available to keep a close watch on the functioning & integrity of personnel in the Vigilance Department itself and how it works.
 - XXXI) What is the machinery available to maintain close surveillance on officials of doubtful integrity, and those who are on the “Agreed” and “Secret” lists.
 - XXXII) No of surprise inspection “at sensitive work units”, which susceptible to corruption and results thereof – whether system exists on the issue.
 - XXXIII) The must carry out inspection of his vigilance branch at least once year – whether any records exist to show that the same is being done.

¹³Item 26 to 37 are based [IR Vigilance Manual 2018](#), Para 104 and 105

- XXXIV) Records / minutes of Periodical meetings held with the Dy.CVOs/ VOs with a view to discussing pendency and expediting disposals.
- XXXV) Records / minutes of Periodical meetings held with SPs/ SPE/ CBI concerned.
- XXXVI) Review of records regarding the tenure of VOs/ Vis which should not normally exceed and no extensions are granted without prior specific approval of the Authority.
- XXXVII) Whether Periodical Lectures and talks held with officers DRMs/HODs, and Staff in Zonal Training School to spread Vigilance education. Records in this regard may be checked.
(Source : Para 104 & 105 of **IR Vigilance Manual-2018** in respect of item no. 26 to 37 mentioned above)

List of Abbreviations

- I) ADRM- Additional Divisional Railway Manager
 - II) APAR- Annual Performance Appraisal Report
 - III) CBI- Central Bureau of Investigation
 - IV) CPO- Chief Personnel Officer
 - V) CVC- Chief Vigilance Commissioner
 - VI) CVO- Chief Vigilance Officer
 - VII) DAR- Discipline and Appeal Rules
 - VIII) DCM- Divisional Commercial Manager
 - IX) DOPT- Department of Personnel and Training
 - X) DRM- Divisional Railway Manager
 - XI) DRUCC- Divisional Railway Users Consultative Committee
 - XII) GM- General Manager
 - XIII) IRVINS- Indian Railway Integrated Vigilance Information System
 - XIV) IO- Enquiry Officer
 - XV) MCDO- Monthly Demi-official letter
 - XVI) MLA- Member of legislative assembly
 - XVII) MP- Member of Parliament
 - XVIII) PCDO- Periodical Confidential Demi Official
 - XIX) PO- Presenting Officer
 - XX) POM- Principal Officer Meeting
 - XXI) PREM- Participation of railway employee in Management
 - XXII) PTO- Privilege Ticket Order
 - XXIII) RRB- Railway Recruitment Board
 - XXIV) RRC- Railway Recruitment Cell
 - XXV) SDGM- Senior Deputy General Manager
 - XXVI) SPARROW- Smart Performance Appraisal Report Recording online Window
 - XXVII) ZRUCC- Zonal Railway Users Consultative Committee
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CHAPTER 3 - AUDIT OF ACCOUNTS DEPARTMENT

1. BRIEF ABOUT THE ACCOUNTS DEPARTMENT

In Indian Railways, the accounting and auditing was earlier done by the Accountant General. It was increasingly felt that the Railway Finances should be separated from the General Finances. The most important land mark in the history of the financial administration on Railways in India was the appointment of the Financial Commissioner for Railways in April, 1923, as part of the scheme of re-organization of the Railway Board as recommended by the Acworth Committee (1921). The declared object of this appointment was to secure, firstly, economy in the expenditure of public moneys, and secondly, the coordination of financial policy of IR with the general financial policy of the Government of India. This was followed by the Separation Convention of 1924 by which Railway Finances were separated from the General Finances of the Government of India. As Railway Finances have been separated from the General Finances of Union Government, a separate budget is presented for the Railways. The financial relationship between the Union Government and the Railways is governed by the recommendations made from time to time by the Railway Convention Committee.

In September 2016, the Government announced the merger of the Railway and Union Budgets and the first common Budget was presented on February 1, 2017.

The salient features of the merger are as follows:

- I) Ministry of Railways will continue to function as a departmentally run commercial undertaking;
- II) Railways will have a separate Statement of Budget Estimates and Demand for Grants;
- III) A single Appropriation Bill, including the estimates of Railways, will be prepared and presented by Ministry of Finance to Parliament and all legislative work connected therewith will be handled by Ministry of Finance;
- IV) Railways will be exempted from payment of dividend to General Revenues and its Capital-at-charge would stand wiped off;
- V) The Finance Ministry will provide Gross Budgetary Support to Ministry of Railways towards meeting part of its capital expenditure;
- VI) Railways may continue to raise resources from the market through Extra-Budgetary Resources as at present to finance its capital expenditure;
- VII) A unified budget will help to present a holistic picture of the Government's financial position;
- VIII) The merger would facilitate multimodal transport planning between

highways, railways and inland waterways; and

- IX) It will allow the Ministry of Finance greater elbow-room at the time of mid-year review for better allocation of resources, etc.

2. ORGANIZATIONAL HIERARCHY OF ACCOUNTS DEPARTMENT IN IR

(including Directorates in Railway Board)

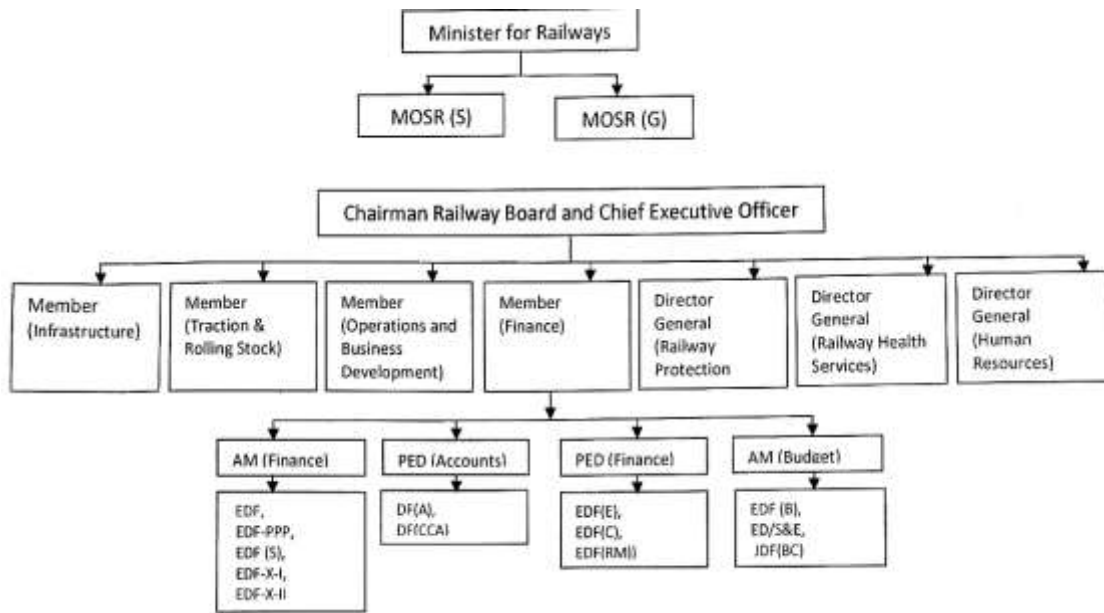
The Member (Finance) is the professional head of the Railway's financial organization and represents the Government of India, Ministry of Finance on the Railway Board. The Member (Finance) is assisted by Additional Member (Finance), Additional Member (Budget), Principal Executive Director (Accounts) and Principal Executive Director (Finance). The Executive Directors dealing with Accounts matters, Accounting reforms, Finance, Finance (Budget), Finance (Commercial, Establishment), Pay Commission, Statistics and Economics, etc. report to the respective Additional Members/Principal Executive Directors.

At the Zonal Headquarters level, Principal Financial Advisor is the head of Accounts wing assisted by FA&CAOs/General, WST and Construction. Dy FA&CAOs report to their respective FA&CAOs. The various functionalities in these wings are carried out by Sr. AFA/AFAs who report to their respective Dy. FA&CAOs. They are located either in headquarters office or attached offices to the divisions, workshops, stores and construction units under the zones.

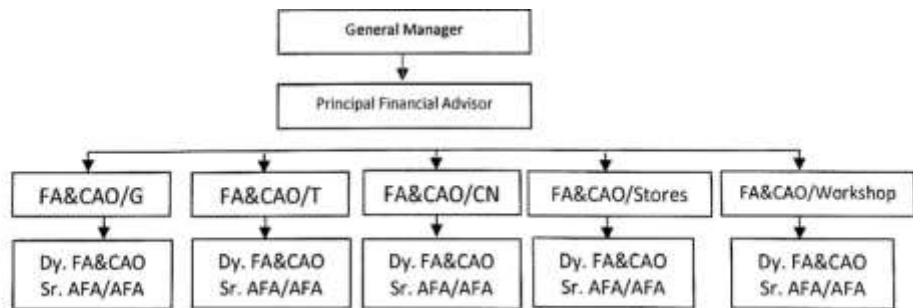
At the Divisional level, Sr. Divisional Finance Manager is the head of Accounts wing assisted by Divisional Finance Managers and Asst. Divisional Finance Managers.

The size of organizational structure of Accounts Department varies depending on nature and volume of work.

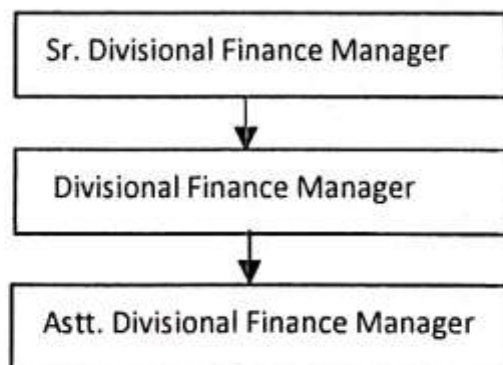
2.1 At Ministry Level:



2.2 At Zonal Level:



2.3 At Field Level:



3. STRUCTURE OF RAILWAY ACCOUNTS

3.1 *Basis of Accounting*

The Railways in India are as much a Government Concern as a Commercial enterprise. The Government Accounts are kept purely on Cash basis while the Accounts of Railways are kept on liability or accrual basis. Unlike Government Accounts which record expenditure only when actually disbursed or receipts only when actually realised, the railway accounts maintained on a Commercial basis record the expenditure incurred or earnings accrued in a month irrespective whether they have actually been paid or realised.

Accounts heads operated for the purpose of maintaining a link between Commercial Accounts of the Railway and the Government Accounts are (i) Demands Payable, (ii) Labour, (iii) Traffic Accounts and (iv) Demands Recoverable. These are Suspense heads.

Demands Payable On Expenditure side, the revenue liabilities of the Railway for a month, which are not payable within the same month are brought to the account as Working expenses for the month by taking contra credit to this Suspense head. When the Railway's liabilities are actually discharged by the payments this suspense head is debited with the amount of payment so made. The balance is outstanding liability. It will always be a credit balance.

Labour. The operation of this suspense head is similar to "Demands Payable". The value of the labour employed in the Mechanical and other departmental shops must necessarily be charged to the works concerned in the month in which the labour was performed. The total value of the labour employed in the shops during the month will, therefore be credited to a Sub head Workshop Suspense Account "Labour". The balance under this head will consequently represent liabilities account of Labour Pay sheets charged, but not cleared.

Traffic Account. This account serves the same purpose for earnings as Demands Payable does for expenses. This head is debited with all the earnings for realisation of which a Railway Administration is responsible, irrespective of whether the earnings relate to its own traffic or to traffic interchanged with other Railways and credited with realisation of all such earnings. The balance in this account thus represents unrealised earnings either at the stations or in the Accounts Office. It will always be a debit balance.

Demands Recoverable. The amounts recoverable relating to traffic transactions of the Railways are already included in the Traffic Suspense and hence exhibited in the financial Accounts of the Railways whether realised or not. Demands Recoverable is operated in respect of the transactions namely, Rent and Lease of Railway Land and Buildings, Interest and Maintenance charges on Sidings which are to be billed by DRM's office and Commercial department for watching

realisation. In other words, these transactions do not originate at stations. It will always have debit balance representing the amount yet to be realised.

The accounts of the Railways maintained in accordance with the requirements of Government Accounts is termed as Finance Accounts and the accounts of the Railways maintained in accordance with the requirements of Commercial Accounts is termed as Capital and Revenue Accounts.

The Railway Accounts are maintained separately for Revenue and Capital purposes and divided into three parts. They are:

- Consolidated Fund of India,
- Contingency Fund of India,
- Public Accounts

The format of keeping of Railway Accounts under Major/ Sub Major /Minor / Sub heads/ Detailed heads is laid down in Indian Railway Accounts Code Part I. The Railway Accounts are maintained separately for Revenue and Capital heads. The detailed classification of expenditure/earnings are prescribed in Indian Railway Finance Code Vol. II.

3.2 Principle of Allocation

Expenditure of Railways is financed through: (i) its internal resources (freight and passenger revenue and leasing of Railway land) (ii) budgetary support from Central Government, and (iii) extra-budgetary resources (primarily borrowings but also includes institutional financing, public-private partnerships, and foreign direct investment).

Railways' working expenses (salaries, staff amenities, pension, asset maintenance) are met through its internal resources. Capital expenditure (such as procurement of wagons, station redevelopment) is financed through extra-budgetary resources, the budgetary support from the central government, and internal resources.

3.3 The Fund Accounting

The following funds are maintained by the Railway in its books of accounts from where the different kinds of expenditures are financed. The management of each of the funds maintained are as follows:

The expenditure is allocated to (i) 'Capital', (ii) the Depreciation Reserve Fund (iii) the Development Fund, (iv) Rashtriya Rail Sanraksha Kosh, (v) EBR (IF), (vi) Capital 'N' – Nirbhaya Fund.

3.3.1 Capital

The Finance Ministry will provide Gross Budgetary Support to Ministry of Railways towards meeting part of its capital expenditure. The expenditure met from this head is mainly for acquisition of new assets, construction of New lines, Gauge conversion, Doubling, Capital Suspense, etc.

3.3.2 Depreciation Reserve Fund

The receipts, which mainly consist of contributions from Revenue on the basis of the recommendations of the Railway Convention Committee and the interest on the fund balances, will be credited to the fund. The payments from the fund, mainly on account of replacement and renewal of assets in accordance with the rules of the fund, will be debited to the Fund. The balance will be carried forwarded from year to year.

3.3.3 Railway Development Fund

The Fund will be credited with appropriation from revenue surplus, interest on Fund balances and loans from General Revenues. The withdrawals from the Fund will be in accordance with the rules of the Fund, namely to meet the expenditure on providing amenities for passengers and other railway users, labour welfare works, un-remunerative operating improvements etc. The balance of the Fund will be carried forward from year to year.

3.3.4 Railway Pension Fund

Receipts into the Fund will consist of appropriation from revenue/capital account, transfer from contributory Provident Fund and interest on Fund balances. All payments relating to pension and other retirement benefits to pensionable employees will be debited to the accounts of the Fund. The balance of the Fund will be carried forward from year to year.

3.3.5 Rashtriya Rail Sanraksha Kosh (RRSK)

In the Budget 2017-18, an exclusive fund called “Rashtriya Rail Sanraksha Kosh” (RRSK) has been made with a corpus of ₹1 lakh crore over a period of 5 years for giving a major boost to safety related works over Indian Railways for improving safety of tracks, rolling stock and proliferation of other safety technologies .

3.3.6 Extra Budgetary Resources (IF)

Indian Railways in 2015-16 decided to borrow funds from Institutional sources so as to ensure availability of funds for the next five years for completion of the projects critical to Railways for generation of revenues. This source of funding was named as Extra Budgetary Resources (Institutional Finance) (EBR-IF). The primary objective was to utilize EBR (IF) funds for priority works under Plan Heads – New Lines, Gauge Conversion, Doubling, Traffic Facilities, Railway

Electrification and Signal & Telecommunication etc. with a view to enhancing throughput on the congested corridors.

3.3.7 Capital-N(Nirbhaya)

From 2016-17, Plan head 6400 as (i) Nirbhaya Funded Project with source of Finance denoted as Capital N was introduced to denote dividend free budgetary allocation from MOF for Capital Works.

The Government has set up a dedicated fund – Nirbhaya Fund – which can be utilized for projects specifically designed to improve the safety and security of women. It is a non-lapsable corpus fund, being administered by Department of Economic Affairs, Ministry of Finance. As per the guidelines issued by Ministry of Finance dt 25.03.2015, the Ministry of Women and Child Development (MWCD) is the nodal Ministry to appraise/recommend proposals and schemes to be funded under Nirbhaya Fund. MWCD further has the responsibility to review and monitor the progress of sanctioned schemes in conjunction with the line Ministries/Departments.

The proposed projects under the Nirbhaya Fund should have the following features: • Direct impact on safety and security concerns of women • Optimum use of existing infrastructure • Innovative use of technology • No duplication of existing government schemes/programmes.

4. ROLES AND RESPONSIBILITIES OF THE ACCOUNTS DEPARTMENT

Broadly, the roles and responsibilities of the Accounts Department are:

- I) to keep accounts of Railways in accordance with prescribed rules and code books
- II) to check with reference to regulations or orders of transactions affecting receipts and expenditure of Railways.
- III) prompt settlement of proper claims against the Indian Railways.
- IV) tendering advice to the administration whenever required or necessary in all matters involving railway finance.
- V) compilation of budgets in consultation with other departments and market economy and also monitoring budgetary control procedures from time to time.
- VI) discharging other management accounting functions such as providing financial data for management reporting, assisting inventory management, participation in purchase/ contracting decisions and surveys for major schemes.
- VII) to see that there are no financial irregularities in transactions of Indian Railways.

5. CRITERIA FOR IDENTIFICATION OF APEX, AUDIT AND IMPLEMENTING UNITS AT MINISTRY LEVEL AND FIELD LEVEL (ZONAL RAILWAY/PRODUCTION UNITS/OTHER ORGANIZATION) OF ACCOUNTS DEPARTMENT

The criteria for identification of Apex, Audit and Implementing Units for local audits are based on the [Compliance Auditing Guidelines 2016 \(Para 3.4 to 3.7\)](#) issued by C&AG of India. Accordingly, the criteria for identification of Apex, Audit and Implementing Units at Ministry, Zonal and Divisional levels of Accounts Department are as follows:

5.1 At Ministry Level

Apex Unit	Member (Finance)			
Auditable Units	AM (Finance)	AM (Budget)	PED (Accounts)	PED (Finance)
Implementing Units	EDF, EDF-PPP, EDF (S), EDF-X-I, EDF-X-II	EDF (B), ED/S&E, JDF(BC)	DF(A), DF(CCA)	EDF(E), EDF(C), EDF(RM)

5.2 At Zonal Level

Apex Unit	Principal Financial Advisor				
Auditable Units	FA&CAO/G	FA&CAO/T	FA&CAO /CN	FA&CAO/ Stores	FA&CAO/ Workshop
Implementing Units	Dy. FA&CAO Sr. AFA/AFA	Dy. FA&CAO Sr. AFA/AFA	Dy. FA&CAO Sr. AFA/AFA	Dy. FA&CAO Sr. AFA/AFA	Dy. FA&CAO Sr. AFA/AFA

5.3 At Field Level

Field Unit Name	Division	Construction	Workshop	Traffic
Apex Unit	Sr. DFM	Dy. FA&CAO	Dy. CAO (W&S)	Dy. CAO (Traffic)
Auditable Units	DFM	Sr. AFA	Sr. AFA	Sr. AFA
Implementing Units	ADFMs Sr. SOs	AFA/ Sr. SOs	AFA/ Sr. SOs	AFA/ Sr. SOs

6. ACTIVITIES DONE BY THE ACCOUNTS DEPARTMENT

The activities in Railway Accounts generally fall under the following areas:

- I) Administration
- II) Books and Compilation
- III) Budget
- IV) Cash and Pay
- V) Compensation Claims

- VI) Expenditure Accounts
- VII) Establishment Accounts
- VIII) Finance and Planning
- IX) Fuel Accounts
- X) Inspection of Executive Offices
- XI) PF and Pension
- XII) Traffic Accounts
- XIII) Stores Accounts
- XIV) Traffic Costing
- XV) Workshop Accounts

7. IMPORTANT RISK PARAMETERS WITH RESPECT TO THE ACTIVITIES OF ACCOUNTS DEPARTMENT

The assessment of risk is based on the **Para 3.9** of [Compliance Auditing Guidelines 2016](#) and **Para 6.1.14 of MSO (Audit)** issued by C&AG of India. Accordingly, the risk parameters of activities with respect to Apex, Audit and Implementing Units at Ministry, Zonal level and divisional levels of Accounts Department are as follows:

Activities of Accounts Department	Risk assessment
Administration	Medium risk
Books and Compilation	Medium risk
Budget	Medium risk
Cash and Pay	High risk
Compensation Claims	High risk
Expenditure Accounts	Very high risk
Establishment Accounts	Very high risk
Finance and Planning	Medium risk
Fuel Accounts	High risk
Inspection of Executive Offices	Medium risk
Pension and PF	Very high risk
Traffic Costing	Low risk
Workshop Accounts	High risk
Stores Accounts	Very high risk
Traffic Accounts	Very high risk

8. COMPUTERIZED APPLICATION SOFTWARE IN THE ACCOUNTS DEPARTMENT

Integrated Payroll and Accounting System (IPAS) is the widely used software in the Accounts Department. This software itself has various modules for accounts and it has provisions for integration with various existing software applications

in various departments like FOIS, PRS, UTS, PMS, CMS, ARPAN, IREPS, IMMIS, for better and optimal utilization of this software. Each application software has provision for generation of managerial reports including exception reports and these reports are vital for audit of transactions performed under computerized environment.

9. COMPREHENSIVE CHECKLIST FOR CHECK OF VARIOUS ACTIVITIES BEING PERFORMED BY THE ACCOUNTS DEPARTMENT INCLUDING GENERAL CHECKLIST

9.1 Audit of Establishment Accounts

The preparation of salary bills of employees including assessment and payment of various allowances are processed in the payroll module of IPAS. The rules framed in the establishment manuals and codes and orders notified by the Railway Board with regard to pay and allowances are built in the system. The preparation of salary bill takes into account the calculation of various allowances such as National Holiday Allowance, Night Duty Allowance, Overtime Allowance, Kilometrage Allowance, Travelling Allowance, Children Education Allowance, Bonus, DA arrears, etc. It also takes into account various deductions relating to electricity, rent and income tax. It generates various reports such as allowances monitoring report, exceptional salary report, DA Arrear statement, Court recovery report, rent report, Last Pay certificate, etc.

During audit of establishment matters, the following aspects may be kept in mind to ensure correct payment of pay including various allowances and deductions made in the pay bills.

9.1.1 Cadre check register and Scale check register (Cadre module in IPAS)

The Cadre check register with the sanctioned strength of gazetted officers' department wise and Scale check register with sanctioned strength of non-gazetted employees' department wise are maintained in the Accounts Office. In IPAS, these details are maintained in the Cadre module. **It should be checked to see:**

- I) Whether number of posts operated and salary drawn have not exceeded the number of sanctioned posts for a department?
- II) In the case of temporary post or work charged posts, whether the period of currency is posted in the register?
- III) In case of non-extension of currency, whether provisional payment of pay and allowances was authorized?
- IV) Whether provisional payment made was kept under objection book?
- V) Whether provisional payment was made beyond three months?
- VI) Whether pay and allowances of the work charged posts are correctly allocated to the work?

9.1.2 Bio-data

The Employee Master database is the base for all employee related payments. The correctness of data in the master data is vital for genuine payment of salary and various other allowances and to ensure that employees included in the master table are bonafide employees. This validation can be done by comparing pay roll details with the service records.

9.1.3 Pay bills

- I) The correctness of the payment of pay and allowances made to the employees in each bill unit has to be verified with the number of posts sanctioned and recorded in the cadre register and scale check register. The Cadre module in IPAS is interlinked with Pay module to have a control and prevent irregular payment of pay and allowances.
- II) The employee shall begin to draw pay and allowances attached to the post with effect from the date of resuming duties of the post and shall cease to draw them when ceases to discharge those duties. The employee shall not be entitled to any pay and allowances when absent from duty without any authority. To validate the number of days that each employee is entitled for payment of pay and allowances in a month, the leave module in interlinked with the payroll module in IPAS. The correctness of the payment of pay and allowances may also be verified with the Absentee statement. The exception reports generated in the IPAS showing the difference in the gross amount of pay allowances in the current month and the previous month may be verified.

9.1.4 Pay fixation, drawal of increment and postponement of increment

- I) Whether pay is drawn as per the pay level for the post to which the employee was appointed or promoted and it should be checked with the Office Order and Service Register?
- II) In the case of drawal of increment, it should be checked whether the employee has completed minimum of six months' service.
- III) If the employee was on recorded leave on the date of increment, the higher pay should be fixed from the date of reporting duty.
- IV) In case of promotion to a higher post whether the employee has exercised the option for fixation of pay within three months from the date of assuming charge in the higher post.
- V) In the case of reduction in pay or grade / post / service or postponement of increment of an employee due to penalty imposed by the authority, it should be checked that there was no delay in implementing the orders of the authority. It should also be verified whether on restoration, the period of reduction shall operate to postpone future increments and in such cases to what extent.

9.1.5 Pay/Stipend to Trainees

- I) If the existing employees are selected for a post through LDCE / GDCE which requires mandatory training for a specified period, the employee can opt either for existing pay or stipend. The option exercised cannot be changed.
- II) Whether stipendiary employee has been given usual pay and allowances?
- III) Whether new trainees have been paid HRA and transport allowance?
- IV) Apprentices are entitled to dearness allowance at the rates as applicable on the stipend.

9.1.6 Dearness allowance

Dearness Allowance is granted to Railway employees to offset inflation and rising cost of living and inflation. Basis for DA calculation is All India consumer price index. Government sanctions DA on the first of January and on the first of July every year if it is due as per the calculation. The rate of dearness allowance is 17% of the basic pay with effect from 1st July 2019. It should be checked whether the rate of DA admissible notified by the Railway Board is implemented in IPAS.

9.1.7 House rent allowance

- I) Whether house rent allowance is paid to the employee according to the percentage applicable to the city in which the employee is working (X category -26%; Y category -16%; and Z category-8%)?
- II) Whether house rent allowance is paid to the employees who are residing in government accommodation or sharing the accommodation with other employee?
- III) In case of transfer of employee from X category to Y category or Z category and Y category to Z category, whether the headquarters is changed in the bio data of the employee in the IPAS to ensure correct payment?
- IV) If the transferred employee occupied government quarters in the old headquarters, whether HRA is paid to the employee for the period beyond a maximum period of eight months?
- V) In case employees are on leave for a period beyond 180 days of LAP, whether HRA is paid beyond 180 days?
- VI) For those employees whom Railway Accommodation is specifically earmarked or whose occupation of quarters is essential for easy accessibility during emergencies etc. will not be paid HRA even if they surrender or do not occupy it.

9.1.8 Transport allowance

- I) Whether Transport Allowance is paid to an employee according to his headquarters city and pay level?
- II) Whether Transport allowance is not paid to an employee who is away from headquarters on duty, training or leave during the entire calendar month?
- III) Whether necessary change is made in the master data about the place of duty after transfer of employee to another city?

9.1.9 Travelling allowance

- I) Whether travelling allowance paid to the officers / employees are as per the amount sanctioned in the TA journal?
- II) Whether the arrival/departure of train is correctly indicated as per the passenger time table?
- III) Whether the rate of Daily Allowance claimed is correct with reference to the pay level of employee?
- IV) Whether calculation of number of days is correct with reference to the period of absence from headquarters i.e., 30% for the period of absence upto 6 hours, 70% for period of over than 6 hours & up to 12 hours and 100% for more than 12 hours?
- V) In the case of officer in the grade below JA grade, whether the TA journal was countersigned by the Controlling Officer?
- VI) If more than one journey was performed in a day, whether the daily allowance was restricted to one day?
- VII) If the road mileage claimed, it should not exceed one-day daily allowance.

9.1.10 National Holiday Allowance

- I) Whether the employee actually worked on National Holiday with reference to his Muster roll or attendance register?
- II) Whether NHA is paid according to the pay level of the employee?
- III) Whether the employee was willfully allowed to work on National holiday even though he was on leave on the days prior and after national holiday?
- IV) Whether necessary approval of the competent authority was obtained for the employee to work on national holiday?
- V) Whether NHA statement was prepared correctly by the unit and submitted to bill section and the details are correctly entered into NHA sub module in IPAS?

9.1.11 Night duty allowance

- I) Whether the employee had worked as per his rostered hours of duty?
- II) Whether night duty hours were calculated from 22.00 hours to 06.00 hours?

- III) Whether weightage of 10 minutes only for every hour of night duty was taken for calculation of night duty allowance?
- IV) Whether night duty allowance was allowed according to the category laid down in the Hours of Employment Regulations (i.e. Continuous, Intensive, Essentially Intermittent or Excluded), pay slab of the employee and at the rate prescribed by the Railway Board from time to time?

9.1.12 Risk Allowance

- I) Whether the allowance was paid according to the pay level?
- II) Whether the trackman actually worked in the track related duty?
- III) In case if the track man is engaged as gate keeper, he is eligible for special LC gate allowance for gate keeping duty as well.
- IV) In case the track man is engaged in other than track related duty for a full calendar month, he is not eligible for this allowance.
- V) The employee is not eligible for this allowance if he is on leave for a full calendar month.

9.1.13 Breakdown allowance

- I) Whether the break down allowance was allowed to the employee nominated for break duties as per Office Order?
- II) In case the nominated employee was transferred to a place where there is no Accident Relief Train (ART) available, whether Break down Allowance was allowed?
- III) Whether break down staff nomination is revised periodically and advised to bill section?

9.1.14 Running allowance

- I) Whether the Running staff (Loco Pilots, Guards and Loco Inspectors) had actually performed running duty on particular day as per their rostered hours of duty as in the Crew Link as approved by the competent authority?
- II) Whether minimum kilometres were allowed for running staff who worked in passenger trains, ballast trains and shunting operations as prescribed by Railway Board?
- III) Whether Running Allowance was paid to non-running duties instead of Allowance in lieu of kilometrage (ALK)?
- IV) Whether the kilometre as recorded in the CTR was entered in the CMS?
- V) Whether Crew Management System integrated into IPAS. If not, whether the data was correctly fed into running allowance sub module of IPAS?
- VI) Whether Running allowance was calculated at the rate applicable to the posts at the time of working on the trains?

9.1.15 Special Allowance for Gate keepers

- I) As there is no gate keeper designation at present, whether this allowance was paid to the nominated trackman only?
- II) Whether the special allowance was allowed to the track man who was deputed back to track related duties?

9.1.16 Personal Pay for passing Hindi Examinations

- I) Whether one increment in the form of personal pay as incentive to those who passed Hindi Pragya exam was allowed for 12 months only?
- II) Whether the next increment was sanctioned at the rate applicable immediately after passing the prescribed examination?

9.1.17 Conveyance Allowance to Doctors

- I) Whether the allowance was paid to the doctors who maintained their own vehicle at the rate applicable?
- II) Whether the doctors furnish monthly a certificate of minimum 20 domiciliary visits in a month during non-working hours?
- III) Whether this allowance was paid during leave for a full calendar month?

9.1.18 Non Practising Allowance to Doctors

- I) Whether non practising allowance was paid in excess of 25% of pay?
- II) Whether non practising allowance and pay had exceeded Rs. 2,37,500/- p.m.?

9.1.19 Annual Allowance to Doctors

Whether annual allowance was paid only to those doctors who acquired post graduate degree and not for Post Graduate diploma holders?

9.1.20 Ration Money Allowance

- I) Whether ration money allowance was paid during LAP in excess of 120 days?
- II) Whether ration money allowance was paid during other kinds of leave such as commuted leave, child care leave, LHAP etc.?

9.1.21 Uniform Allowance

- I) Whether lump sum dress allowance was paid at the prescribed rate to each cadre viz., Nurse, Station Master, RPF officers and staff, safety category staff of various departments?
- II) Whether washing allowance was paid to those uniformed employees in addition to lump sum amount?

9.1.22 Over time Allowance

- I) Whether the over time is calculated based on the category of staff as per HOER?
- II) Whether outstation rest has been excluded from calculation of Overtime allowance?
- III) Whether Overtime allowance for first one hour is paid at one and half time only?

9.1.23 Extra Work Allowance (EWA)

Extra work allowance is payable at two percent of the basic pay per month to non-gazetted employees for a maximum period of one year and there should be minimum gap of one year before the same employee is deployed for similar duties.

9.1.24 Incentive Bonus

- I) Time Office enters data of Time Allowed and Time taken from the Job Cards/Squad Cards duly passed by Rate Fixer and Inspector. “Shop/Category Entry Option” in IPAS is used to modify the Shop, Section and Incentive category of employee as per requirement during the current month and update the changes in employee master table. The entered data are checked with Appendix Statement received from Shop-in- Charge and completed Job cards received from Time Office and then processed for posting to Salary.
- II) Incentive is calculated by multiplying the net time saved by the incentive hourly rate prescribed for each category of worker. The Essential Indirect Workers and Junior Supervisors are paid bonus at 80% of the average bonus earnings of the section.
- III) Incentive to the SSEs is linked to the basic pay and allowed at 15 percent of the basic pay.
- IV) Biometric attendance is made compulsory in Workshops / Production Units.
- V) The revised rates are given effect from 1st July 2017.

9.1.25 Productivity Linked Bonus

- I) Whether the period of Leave without pay was excluded for arriving the wages per day?
- II) Whether the employee was in service for a minimum period of six months both in the cases of new appointment and employees retired on superannuation?
- III) Whether pro-rata payment was made in case the employee served for less than a year?
- IV) Whether wages per day was arrived at correctly?

9.1.26 Composite Transfer Grant

- I) Whether the employee transferred is on administrative ground or on own request?
- II) Whether Composite transfer grant is granted to those employees whose new Headquarters is above 20km from old one?
- III) Whether the charges for transportation of personal effects were paid for shorter route by road or train?

9.1.27 Last Pay Certificate

- I) Whether pay drawn in new accounting unit is based on the last pay drawn of pay fixed with reference to last pay drawn as per last pay certificate certified by the Accounts Officer of the previous unit?
- II) Whether all outstanding dues of loans and advances were noted in the register concerned in the new Accounting Unit?
- III) Whether the employee was occupying or vacated the Railway accommodation in old headquarters. If not vacated whether permission was obtained for retention of quarters with normal rent or penal rent?
- IV) Whether rent, electrical energy charges and water charges were noted in the new Accounting unit to make recovery?

9.1.28 Rent Charges

- I) Number of staff residing in the railway accommodation in the bill unit should be compared with the rent roll; difference if any should be examined.
- II) Number of staff drawing house rent allowance should be compared with the rent roll to find the irregular drawal of house rent allowance by the employees residing in railway accommodation.
- III) Rent charges at the prescribed rate advised by Railway Board from time to time are to be recovered from the residents of railway accommodation.
- IV) Whether sharing of accommodation is made with spouse / sibling/ son/daughter who are also government employee? If so, whether house rent allowance is paid to them and rent recovered from any one of them should be checked with reference to their pay bills or with their offices.
- V) IPAS has a provision for recovery of rent charges from the employees occupying the quarters / government accommodation. An official of Engineering department is to maintain records of Quarters occupied and he is responsible for advising various monthly charges (rent, Geyser, Lawn, Fan, Cooler etc.) to be recovered from the salary of the employees.

9.1.29 Electricity energy charges and water charges

- I) Whether electricity energy charges and water charges were recovered for the quarters occupied at old headquarters based on last pay certificate?

- II) In the case of employees occupying quarters newly, the above charges are to be recovered from the date of occupation as per rent roll, besides stopping of house rent allowance.
- III) IPAS has a provision for recovery of electricity charges through Electricity module. An official of Electrical Department is responsible for advising Electricity Charges (Fixed Cost & Electricity Consumption charges) based on the rates fixed by respective Electricity Boards time to time.

9.1.30 Recovery of Provident Fund and withdrawal from PF account

- I) In IPAS, PF module processes the PF application of the employees for sanction and maintains the ledger account of the employees.
- II) Whether the Provident Fund contribution is recovered at 1/12th of emoluments per month drawn by the employee?
- III) Whether subscription recovered from pay arrear paid to the employee?
- IV) Whether provident fund subscription is recovered from the staff who contributes for national pension scheme?
- V) Whether provident fund subscription is correctly credited to PF ledger account?
- VI) Whether advance /temporary withdrawal is recovered from the month following the month of withdrawal and recovery fully completed?
- VII) Whether withdrawal is permitted to the limits prescribed for each purpose but for any purpose it should not exceed the 90% of the available amount at the credit of the employee?
- VIII) Whether any withdrawal is permitted over and above the amount at the credit of the employee along with interest? There should not be any minus credit to any account.
- IX) Whether interest is credited at the prescribed rate which is revised once in a quarter?
- X) In case of inoperative account, whether interest is paid to a maximum period of six months only?
- XI) Whether action is taken to credit the amount which is kept under deposit for more than three years without settlement?
- XII) Whether the amount of provident fund at credit is transferred to the account of the employee transferred to another accounting unit?

9.1.31 National Pension Scheme

- I) Whether PRAN was obtained to all employees who were appointed on or after 01.01.2004? In the case officials appointed during 01.01.2004 to 28.10.2009 have opted to switch over to old pension scheme, their eligibility to be verified?

- II) Whether nation pension scheme subscription is regularly recovered from the salary of the employee from the month following the month of appointment at the rate of 10% of pay and dearness allowance?
- III) Whether the recovered amount is regularly transferred to PFRDA?
- IV) Whether equal Government Contribution is paid to the PFRDA up to 31.03.2019 and at the rate of 14% of pay and DA from the month of April 2019?
- V) Whether any penal interest was paid for the belated transfer of the NPS amount?

9.1.32 Recovery of Loans and advances

- I) E-Suspense module in IPAS is dedicated for monitoring the loan sanctioned to the employee for HBA and PCA and recovery. The completeness and correctness of data in IPAS are to be ensured.
- II) Whether loans and advances sanctioned for purchase of scooter /motor car/ PC were utilised for the intended purpose by verifying the submission of necessary document within the prescribed period mentioned in the sanction memorandum?
- III) If not, whether employee had remitted the amount in one lump along with penal interest?
- IV) Whether the principal was recovered fully?
- V) Whether interest was recovered immediately after the recovery of principal was completed?
- VI) In case of HBA, necessary insurance policy to cover the amount of loan was submitted by the employee

9.1.33 Recovery of REGIS

- I) Whether REGIS subscription at the prescribed rate (insurance and saving fund) was recovered from the salary of the employees from January of the following year?
- II) Whether arrears of GIS subscription along with interest were fully recovered in the month of salary after resuming duty after the period of leave without pay?
- III) Whether higher rate of subscription in case of promotion from Group C to B, and Group B to A recovered from January of the following year?
- IV) Whether necessary entry is made in the service record regarding the change in the group of the employee?

9.1.34 Profession Tax

- I) Whether the profession tax was recovered from the employee according to rate prevailing in the area of local body in which the employee was working?

- II) Whether the recovered amount was remitted periodically to the concerned local body by the Accounts Department?

9.1.35 Income Tax

- I) Whether the employee allowed tax deduction under Sec.80(C) had submitted necessary supporting documents?
- I) In case of HRA exemption granted, whether the employee had submitted rent receipt alongwith PAN details of the property owner? In case the rent paid towards House rent is more than Rs. 1 lakh?
- II) Whether IT recovered from the employee was remitted to the Income Tax department periodically by the Accounts Department?

9.1.36 Pension

- I) Whether non-qualifying service was excluded for arriving at the eligible number of years of service / half yearly service?
- II) Whether average emolument was calculated by taking the pay of 10 previous months?
- III) Whether the employee had completed 10 years of service on the date of superannuation or completed 20 years of service in the case of voluntary retirement for becoming eligible for pension?
- IV) Whether pension amount was calculated at 50% of last pay drawn or average emolument whichever is higher?

9.1.37 Family Pension

- I) Whether necessary legal heir certificate or succession certificate obtained from the competent authority was submitted along with the pension application?
- II) Whether Family pension was arrived at the prescribed percentage (now 30% uniformly) based on the number of years of service?
- III) Whether the amount of family pension at enhanced rate payable on the death of the pensioners does not exceed original pension which was 50% of last pay drawn by the employee?
- IV) Whether the enhanced family pension was payable up to a maximum period of seven years in case the pensioner died or a maximum of 10 years if an employee died while in service?

9.1.38 Death cum Retirement Gratuity

- I) Whether number of years of qualifying service was correctly arrived for calculation of retirement gratuity?
- II) Whether amount paid exceeded the maximum limit of Rs. 20 lakh?
- III) Whether the amount was paid to the heirs according to the percentage mentioned in the nomination forms submitted by the deceased employee?

- IV) In the case of employees died while in service, whether the amount paid towards Funeral Advance was adjusted in the payment made to the nominee(s)?

9.1.39 Commutation

- I) Whether commutation was paid to the employee immediately after retirement? In case this was arranged after one year, whether necessary medical certificate was submitted by the employee?
- II) Whether the employee furnished the percentage of pension to be commuted subject to a maximum of 40%.?
- III) Whether the commuted value was adopted as per the commutation table advised by DOPT depends upon age on the next birth day of the employee?

9.1.40 Workmen Compensation claims

- I) Whether the accident happened at the work place during and in the course of employment?
- II) Whether the percentage of temporary, partial or permanent disablement adopted for giving compensation was as certified by the medical authority?

9.1.41 Group Insurance payments

The audit of Insurance Payment is to be done as audit of Workmen Compensation Claim referred in para No. 9.1.40.

9.1.42 Maintenance of Leave Accounts

The IPAS has a provision for maintaining leave accounts of all employees through leave module. **To ensure correctness of the leave accounts, it should be checked to see:**

- I) Whether the date of appointment was correctly recorded as in the Service Book/ Office order of appointment in the Leave account since it is the determining factor for first credit of LAP/LHAP?
- II) In the case of first appointment and also at the time of retirement whether advance credit of LAP and LHAP were given only for the completed calendar months of service i.e., at 2.5 days per month and 1.67 days per month respectively?
- III) Whether certified balance of leave at credit was received from the previous Accounts Officer, in the case of transfer of employees from one Accounting Unit to another Accounting Unit?
- IV) Whether the period of leave availed as recorded in the Muster Roll/Attendance Register and in the leave statement are sent by the leave sanctioning authority to the concerned section?

- V) Whether un-availed Joining Time was credited correctly in the case of employees transferred on administrative ground and not on own request to a place of more than 20 km?
- VI) Whether 1/10th of leave without medical Certificate availed during previous half year is deducted while affording credit of LAP in the ensuing half year subject to a maximum of 15 days?
- VII) Similarly, while affording credit of LHAP, a deduction of 1/18th of the period of dies-non sanctioned during the previous half year was made?
- VIII) In case of encashment of leave salary for 10 days, the number of leave encashed is correctly debited in the leave account?
- IX) The encashment of leave should not exceed 60 days in the entire service
- X) In case of manual leave account, the balance of leave is correctly carried forward to the next page.
- XI) In case of leave not due sanctioned, the number of days sanctioned should be adjusted in the subsequent advance credit of LHAP.
- XII) Whether child care leave is maintained properly in the leave account?
- XIII) Whether the leave salary was paid at the rate of pay drawn prior to the period of leave?
- XIV) Whether the leave salary was paid to the female railway employee during child care leave at 100% for the first 365 days and at 80% for the remaining period?
- XV) Whether the child care leave was sanctioned in excess of 730 days in the entire career and in excess of three times in a year?
- XVI) Whether child care leave was sanctioned to the employees whose children were above 18 years of age?

9.2 Audit of Expenditure

9.2.1 Audit of Estimates

The check of estimates should be done along with the audit of contracts, contractors' bills and completion reports. A record of the estimates so checked may be kept in the voucher selection register.

In reviewing the estimates along with contracts etc. it should be especially seen that all the contracts are in conformity with the estimates and also how the estimates have been framed keeping in view the various specifications, drawings etc. While there is likely to be some time-lag between such review of estimates correlated with contracts and the sanction to estimates, the following points may also be looked into in the initial stage itself in course of audit of sanctions to estimates, review of annual works programme, review of major works etc.

- I) the propriety of justification for the expenditure that is proposed to be incurred. (This includes check of financial return/assumption for calculation of return etc. of the project);

- II) the incidence and classification or allocation of the charges;
- III) the existence of the sanction of competent authority; and
- IV) the cost of the estimate is not unduly inflated.

The report accompanying the estimate should first be read with a view to understand thoroughly the nature, object and scope of the work. If the report is incomplete or if additional information is considered necessary for a definite settlement of, say, the question of allocation, the papers concerning the evolution of the proposal for the work should be called for and looked into. It should also be seen that the estimate does not contain provision for any item that is not legitimately chargeable to Railway Funds or a charge of an unusual nature requiring special sanction.

As regards propriety of justification of the work, an adequate return on the expenditure proposed to incur may be expected either in the shape of enhanced revenue or of reduction in expenses or in other cases the work may be essential either for safety of the line or in the pursuance of settled policy or for other valid reasons. An item of expenditure which prima-facie is wasteful or unremunerative or on which expenditure already incurred elsewhere seems likely to prove unfruitful or of which the result is still awaited should ordinarily be the subject of comment. In the case of estimates for new constructions, where this factor is relevant, any proposed or accepted guarantee should be examined and tested in the light of known or likely circumstances.

Estimates chargeable partly to main lines and partly to worked lines (i.e. lines constructed by local bodies, State Government etc., but worked by main line system) and those relating to deposit works and joint stations with other than Indian Railways should receive particular attention.

In the case of works required to meet the immediate needs of traffic etc. and started on Urgency Certificates it should be verified that no expenditure is incurred before the sanction of the Urgency Certificates by the competent authority and that the due date for submission of the detailed estimates as specified in the Urgency Certificates is observed. It should also be examined whether the Urgency Certificate has not been issued long after the proposal for the new construction was administratively approved.

9.2.2 Audit of Revenue Allocation Registers

The postings of audited bills should be traced into the works and allocation registers. When subsidiary registers and records are maintained, e.g., actual expenditure on worked lines, the postings of the documents in the subsidiary registers or records should also be checked.

The reconciliation of Works Registers with the General Books should be reviewed in order to see that early action is taken to trace and clear all

discrepancies. It is desirable that a detailed scrutiny should be made of the registers of one division or abstract each month so as to complete the entire field in a year. The actual process of reconciliation may be tested occasionally by Audit.

All works registers should be reviewed as prescribed. The expenditure should be compared with the sanctioned estimate and excesses traced into the objectionable items register. Where expenditure has been incurred without estimate, it should be seen that these are also included in the objectionable items register. In these cases, it should also be seen that the works concerned have been undertaken under urgency certificates as provided in the rules. Where large number of works have been taken up for execution before estimates are prepared and sanctioned, it should be seen whether sufficient action has been taken by the Accounts Office to put a stop to the irregular practice. Audit should at this stage be particularly on the look-out for material modifications between the estimates and the actual work carried out. It should also be seen that expenditure incurred without sanctioned estimates and on abstract estimates is held under objection.

Expenditure incurred in the absence of regular sanction to a work not provided for in the detailed budget of the year should be scrutinized to see whether it involves a new service not contemplated in the budget. In the review of works registers it should be seen that adequate control is exercised by the Railway Administration over the closure of the accounts and preparation of completion reports of works and that there are no cases of abnormal delays in closing accounts of works after physical completion of a work. All cases in which there has been undue delay in the submission of completion reports should be examined and the delays in adjustment of released material and other points contributing to the delay in closing the accounts of works, which would seem to be avoidable, should be taken up with Administration.

9.2.3 Audit of Works Registers

- I) Check the registers with reference to estimates and appropriations. Large variations between the expenditure and appropriation in the year will have to be brought out as explanations for variations in the Appropriation Accounts.
- II) See whether expenditure is proportionately progressive as against allotment and that no expenditure is incurred in regard to items not included in the estimate.
- III) See that the date of completion of work is recorded and also the date on which the completion reports are sent to the Accounts Officer, thus showing the delay, if any, in the submission of completion reports.
- IV) See that no additional works not provided in the estimate are included under “contingencies”.

- V) See that the register is properly closed monthly and initialled by a gazetted officer.
- VI) See that the percentage of improvement element in the expenditure incurred during the year on replacement of assets at the cost of DRF has been correctly worked out and shown in the works register for the purpose of exhibition in Block Account.
- VII) Whether the columns 'advance payment for supply of material' and "value of materials received in advance of payment to contractor" are properly maintained in the works registers and regularly reconciled with those in the subsidiary registers for the respective suspense heads.

9.2.4 Audit of Objectionable Items Register

The positing in the objectionable item register should be checked at the time of reviewing the works registers. **It should be seen that:**

- I) the register contains the objections raised both by Accounts and Audit;
- II) the objections are properly classified under the heads:
 - a) want of sanctioned estimates;
 - b) excess over sanctioned estimates;
 - c) want of sanctioned appropriation;
 - d) excess over sanctioned appropriation; and
 - e) Miscellaneous.
- III) The register is closed periodically in the prescribed manner; and correct statistics are prepared at the end of the year for the purpose of exhibition in Annexure A (Statement of expenditure held under objection) to the Appropriation Accounts.
- IV) If the percentage of expenditure under objection to the total expenditure is abnormally large or if there is undue delay on the part of the Railway Administration in removing the objections, the matter may be reported to the DAI.

9.2.5 Audit of Contracts

Works executed through agencies of contractors generally fall under any one or more of the following categories –

- I) Zonal works – such as ordinary repairs, maintenance and other petty works in a particular zone.
- II) Special works – such as construction of bridges, quarters, formation of embankments etc.
- III) Supply of building material, other stores etc.

The contracts are to be reviewed in audit at the tender acceptance stage and also on completion of their execution. While conducting audit of contracts the general

policy of the Government that tenders should be invited and dealt with in a public manner, contracts should be executed on behalf of the President by an authority competent to do so under the rules and the fundamental principles laid down by the Government of India for the guidance of the authorities competent to enter into contracts or agreements should be borne in mind.

The audit of contracts should cover an examination of (i) the system of entering into contracts, (ii) form of the contracts and (iii) the specific conditions and rates etc, on which the work is to be done or the supplies are to be made. **It should be seen that-**

- a) proper arrangements exist for giving due publicity for tenders invited and the response is quite good. Where the response for tenders is poor, the reasons therefor should be examined and remedial measures may be suggested to the Railway Administration to improve the position;
- b) before acceptance of the tendered rates, their reasonableness and competitiveness have been established;
- c) there is no undue delay in finalization of tenders and communication of its acceptance to the tenderer;
- d) the reasons for not accepting the lowest tender have been recorded;
- e) except in exceptional cases, an increase in rates or ex-gratia payment is not allowed after acceptance of tender. Increases in rates and ex-gratia payments, if too frequently approved, render the principle of calling for tenders more or less nugatory and such cases should be scrutinized in audit jealousy;
- f) the increased rates, where agreed to, is definitely committed in writing. Otherwise, courts of law hold that the rates in the original agreements should be taken as abandoned and if any other agreement has not been executed the determination of the equitable rate for payment becomes a matter of difficulty, time bargaining and sometimes lead to costly litigations;
- g) no important changes are made in the form of standard contract documents nor new types of contract documents used, deviations noticed, if any, being advised to DAI;
- h) the agreements are not deliberately or inadvertently split up so as to evade the necessity of obtaining the sanction of higher authority to the award of the contract;
- i) the contracts are in conformity with the estimates and also how the estimates have been framed keeping in view the various specifications, drawings etc;
- j) the terms of the contract are precise and definite leaving no room for ambiguity or misconstruction therein;

- k) the rates allowed for small works, for which no agreements but only work orders are issued, are not in excess of the schedule of rates for the particular division. On Railways where copies of work orders are not received in the Accounts Office, the check should be applied during local inspections;
- l) In lump sum contracts, to be subjected to such checks as are practicable, a provision is made explicitly for reductions in the event of any item of work being omitted or replaced by less costly designs. The form employed is of a type that has been sanctioned by higher authority and accepted on legal advice;
- m) the conditions for supply of railway material required to be used by the contractor are explicitly stated in the contract;
- n) the penalties provided for in the contract are not waived where the railway has suffered definitely ascertainable loss/ inconvenience due to failure of the contractor to complete the work or supply the material within the stipulated time, without recording adequate grounds for waiver;
- o) the particulars regarding quantity and rates are prescribed and the prices stipulated are firm and the rates are as per schedule of rates. Whereas the rates are higher than schedule of rates market trend of percentage increase should be ascertained wherever possible. The cases of acceptance of rates below schedule of rates should be investigated. Particulars of the contracts providing price variation clause or provisional rates should be examined;
- p) there is no omission of any important clause e.g. inspection of stores, date and place of delivery, despatch instructions, name of consignee, etc.;
- q) it is signed by an authority who is competent to enter into contracts and simultaneously signed by the contractor or his authorized agent;
- r) the security deposit in the appropriate form and of correct amount has been lodged within the period stipulated in the contract and that in the event of default, penalties leviable under the conditions of contract have been enforced; and
- s) In case of default in the execution of contract by the contractor's contract has been placed on some other contractor to complete the work at the risk and cost of the defaulting contractor within the stipulated period of 6 months from the date of defaulter after fulfilling all the legal formalities viz., issue of notices etc.

A record should be kept of the contracts reviewed, number of cases in which tenders other than the lowest have been accepted and the number of cases in

which audit has questioned the exercise of discretion by the officers accepting the tenders.

9.2.6 Audit of Vouchers of payment

In auditing of payment vouchers it should generally be seen that:

- I) the voucher is in a prescribed form, no particulars or signatures required by the form applicable to the cases of charge have been omitted;
- II) each voucher is the original;
- III) it is for a current and specific claim and the period to which the payment relates and the allocation of the charge are clearly shown upon the voucher;
- IV) It is signed by the officer or officers responsible for the accuracy and the propriety of the expenditure in all necessary places. Signature by stamp or in pencil should not be accepted;
- V) it is properly filled up and headed;
- VI) it bears an order of the responsible officer to pay a specified sum and a note whether the payment is to be or has been made by cash or by cheque;
- VII) the nature of the charge is such as may rightly be made against Government and for the work or service to which it is debited;
- VIII) the rates paid are not much higher than those usually paid in the locality for a similar service;
- IX) the outlay is fully detailed and quantities are always given of work done and of material supplied;
- X) the details work up to the totals and all arithmetical calculations are correct;
- XI) the total of each bill as well as of the amount paid is expressed in words as well as in figures;
- XII) no erasure or alteration of figures was made in the voucher. When corrections are necessary, they should be made in red ink, leaving the original legible after being crossed out and initialled by a responsible official;
- XIII) corrections in the total or in the amount paid are attested by both the payee and the drawer of the bill;
- XIV) the place of payment and name of the officer or subordinate before whom payment was made are given;
- XV) the voucher bears a formal receipt of the person in whose favour the bill is drawn and is duly stamped if the gross amount exceeds Rs.500; and the sum acknowledged is written in words as well as in figures;
- XVI) the signature of the payee is witnessed when made by a seal or by a mark and also in cases even when he signs his name, when he is not well known and is paid in cash. The signature of the payee as well as of the witness should be dated;

XVII) each voucher is cancelled in some efficient way and receipt stamps are defaced so as to tender them unusable;

Note Defacement of bills and supporting documents. The supporting documents of bill should be defaced by showing the particulars of the bills on which the charges due have actually been passed to prevent them from being passed a second time for payment.

XVIII) the signatures of all the partners in a contract as recorded in the contract deed are upon the receipt, except in the case of well-known firms; and

XIX) the receipt is for the full amount when a bill is satisfied partly by stores supplied.

XX) In Price variation contract (Works contract), the fixed component of 15% will not attract any price variation¹⁴.

9.2.7 Audit of Contractors' bills

Normally all 'on account' bills relating to the final 'bills selected for audit should be checked along with final bills. In respect of final bills selected for audit the relevant contracts should also be reviewed simultaneously. In addition, during local inspections the interim payments and the final bills in respect of selected contracts should be reviewed to see that the payments have been made in accordance with the contracts and extra contractual payments or concessions are justified and authorized. During this review of the contracts audit should also look into the arbitration and court cases involving the contracts. In respect of big contract works costing over Rs.50 lakhs which are in progress one or two 'on account' bills relating to each such work may also be checked during the year mainly to ensure that these works come under regular central audit which will supplement the check during inspection of major works as prescribed in the Revised Audit Manual.

Bills should be examined to see that they are in accordance with the terms of the agreements and in proper form. Where a contractor was to use material supplied from railway stock it should be seen, when the rates for such material are higher than market rates, that the contractor has taken all the material from the Railway which he was required to take under agreement and has not purchased it from the market; also where such rates are lower than market rates that the contractor has not taken more material than that to which he was entitled. This last point should be specially noted.

Where the rate for the finished goods to be supplied by the contractor was based on supply of raw material by the Railway at predetermined rates but the contractor, instead of taking it from the railway, purchased the raw material at

¹⁴Authority: Railway Board letter No. 2007/CE-I/CT/18 Pt.19 dated 14-12-2012 and in Stores contract, Railway Board letter No. 70/RS (G) 779/46 dated 13.03.1981

lower rates from the market, it should be seen that suitable reduction is obtained in contract rate.

Quantities in bills should be compared with those provided for in the estimate and abnormal excesses, if of financial significance, should form the subject of comment. Items showing minus figures in the quantity or the money columns of contractor's bills may be the result of previous over-payments either legitimate or otherwise, e.g. earth-work originally described as hard and paid for at a higher rate may subsequently be classified as soft and paid for at a lower rate, the necessary deduction being made in the final bill. In such cases the reasons for the original over-payments may be carefully scrutinized.

Bills may contain alternations in the quantities of works to be paid for or addenda to the original work orders. In such cases, it would be advisable to obtain the measurement books, etc. from the local officers so as to complete the audit check properly instead of postponing the same to the next inspection.

The following further points should be borne in mind in checking the contractors' bills:–

- I) if the bills are for tools or other articles of equipment for which an inventory is prescribed, it has been certified by the responsible officer that the necessary addition has been made in the inventory;
- II) in respect of bills of purchases arranged by the Controller of Stores for direct supply to the Indenting Officer, the rates charged therein are those accepted by the Controller of Stores and that the stores have been acknowledged by the receiving subordinate officer;
- III) if the contractor has been issued any material outside the contract or used material in excess of the requirements of a work necessary supervision and freight charges have been charged and recovered together with the cost of material (cf. [Para 1269 E](#));
- IV) the quantity of released material dismantled from a work generally agrees with the quantity of dismantlement paid for;
- V) quantity for "lead" and "lift" of earthwork does not exceed the quantity for excavation paid for;
- VI) the allowance for 'voids', 'shrinkage' etc., has been made either in the rates or in the measurement when necessary;
- VII) in the case of running or 'on account' bills which are not the first of the series, it should be verified that all "up-to-date" and other figures which are dependent upon the entries in the previous 'on account' bills, are correct by making a reference to the last 'on account' bill;
- VIII) the date of work order or agreement is not later than the date of measurement;

- IX) the usual 10 per cent deduction on account of security deposit is made from 'on account' bills and that proper entries have been made in the contractors' ledger;
- X) the quantity charged for in all the previous 'on account' bills, plus the quantity executed since the last contract certificate, agrees with the total up-to-date quantity charged in the final bill;
- XI) total quantity charged for in the final bills agrees with the details in the measurement books. It will not be necessary to check all the final bills with the measurement books, this being an item of work to be done at local inspections. This check may be exercised where considered necessary;
- XII) earth work originally paid for as 'soft' is not classified as 'hard' or 'mixed' with moorum etc. and paid for at a higher rate. Where such instances come to notice the reasons for change in classification should be carefully scrutinized;
- XIII) the amount paid in all previous 'on account' bills have been deducted from the total amount of the final bills;
- XIV) necessary entries are made in the contractor's ledger and the same closed and that the refund of security is correctly made; and
- XV) when payment due to a contractor is made to financing banks, it should be seen that there is a receipt given by the bank holding a power of attorney or transfer deed from the contractor.

9.2.8 Audit of Contractors' Ledger

The correctness of the postings of the gross amounts of deductions from the audited bills into the contractor's ledger should be checked. The contractor's account should be reviewed to see that all amounts due from him have been recovered. It should also be seen that there is a systematic reconciliation between the contractors' ledger and the column due to or due by contractors' in the works register. If advances have been made to contractors, it should be seen that there is proper sanction for them and sufficient security against loss to the railway.

It should be seen that contractor's ledger is posted as bills are paid; that the accounts have been closed and balanced monthly under the initials of the gazetted officer and that in the case of accounts still open, a long time has not elapsed since the date of the last entry in the ledger account. The delay in the receipt of subsequent bills may be due to stoppage of work for want of funds or late receipt of special class material or to a dispute or objections raised by the contractor as to rates etc. The reasons for inordinate delay in the receipt of subsequent bills in the accounts office should be looked into and, if important, followed up.

9.2.9 Audit of Measurement Books

The measurement book is a very important original record and is liable to be required as evidence in a court of law. Entries should be made in it at the site of the work and not copied into it from loose sheets. An intelligent scrutiny of the measurement books will sometimes indicate violations of this rule. Deductions may sometimes be drawn from a comparison of the dates in measurement books with the travelling allowance bills or those who are supposed to have made or checked the measurement. Frequent corrections in the quantities in measurement book, although duly initialled, should be scrutinized to see if they appear to be bonafide.

9.2.10 Audit of Completion Reports/Completion Estimates

The scrutiny of completion reports should generally be on the same lines as for the original estimates. The relevant estimates and contracts should also be reviewed simultaneously. Completion reports for works which show appreciable variations in expenditure compared with estimates should be specially noted with a view to see whether, judged as a whole, there is any slackening of effort in regard to the efficiency and accuracy in the preparation of estimates.

In addition, the total expenditure on the works as shown in the completion report should be compared with that booked in the works register and the details verified to see whether there have been any material modifications requiring the sanction of the higher. **It should be seen that:-**

- I) the allocation of expenditure as between Capital, DF, DRF, OLWR etc. in respect of mixed works has been correctly made;
- II) where the works are partly debitable to the Railway and partly to other Railways/ Govt. Departments/ private parties' proper shares are adjusted before the accounts of the works are closed;
- III) in the case of works which are financially justified at the time they were sanctioned, whether the justification still holds good despite an increase in the total expenditure in completing the work;
- IV) all material charged to the work or works but not used up have been returned to stores or transferred elsewhere and the accounts of the work credited with their value and the credit for released material provided for in the estimate has been adjusted against the work concerned;
- V) the completion report has been prepared in the prescribed form and sanctioned by competent authority;
- VI) objections to expenditure such as excesses over estimates are not left unregularized for unduly long periods with the intention of regularizing them through completion estimates;
- VII) there is no undue delay in preparation and disposal of completion reports after completion of works;

- VIII) important differences between the sanctioned amounts and actual expenditure have been suitably explained;
- IX) the completion reports have been noted in the Register of Works and verified by the Accounts Office concerned; and
- X) When the work is for the use of an outside body such as the construction of assisted sidings, interest and maintenance charges are recovered not from the date of sanction to the completion report but from the date the work was physically completed and brought into use.

9.3 Stores Accounts

9.3.1 General

It is important that the organization and procedure of the local stores Department should be studied carefully and the audit procedure modified to suit local conditions and the method of internal check.

The check of stores bills should embrace a scrutiny of all bills including those for purchases through other departments e.g. the Controller of Printing and Stationery and Stamps etc. It should be seen that the payment for purchases through other departments is a proper charge against the work or other head of account concerned and that the expenditure has been sanctioned by competent authority. The postings in the Stores Priced Ledgers/Transaction Register should be checked.

The selection of vouchers may be done either from the register of bills or in any other suitable manner.

The bills for the purchase of stores should be checked to see

- I) that the particulars agree with the purchase orders and the accepted tenders as regards the rates, the date of supply and the quantity to be supplied;
- II) that the receipt of stores has been duly acknowledged;
- III) that the arithmetical calculations are correct; and
- IV) that due precautions have been taken to guard against the passing of a second claim for the same stores.

A local scrutiny of the purchase orders in the office of the Controller of Stores, simultaneously with the review of stores contracts, as prescribed, should be done to see inter alia that there is no intentional splitting up of purchases, that recourse is had to such purchases rarely and to meet emergent requirements only, and that the financial limits as laid down by the competent authority are not exceeded.

In the case of stores purchased in India, the Funds Register (vide [506-S](#)), or any other document used for watching the progress of purchases against grants, should be reviewed as prescribed. While auditing the stores bills the relevant receipt notes should be linked. After audit of the bills, their posting into the

Purchase Accounts register and the priced ledger/transaction register should be checked.

9.3.2 Stores Journals

Journal Slips relating to stores transactions, prepared according to paragraph 2932-S, should be scrutinized in the manner laid down in the paragraph. It should be seen that journal is properly posted and that the reconciliation of the subsidiary books with the journal and the later with the General Books of the railway is made monthly and certified to as being completed.

9.3.3 Stores Accounts Current

The monthly Account Current of stores transactions, where such an account is prepared by the Stores Accounts branch, should be examined in full detail. The opening balance should be compared with the closing balance of the previous month, the debits and credits examined and traced from the Debit and Credit summaries printed from the monthly summary tape as part of the monthly processing. The closing balance should be proved by ascertaining the items of which it is composed, with reference to the debits and credits summaries printed depot-wise. It should be seen that the balances in the Stores Account Current are reconciled with corresponding balances in the General Books on one hand and with balances in the class ledgers on the other. The total receipts and issues during a month should be similarly reconciled.

On certain railways, register of class ledger is maintained manually by Accounts Office for receipts and issues separately. The receipts and issues are abstracted into seven categories of stores each month. In Audit, the depot-wise class ledgers should be totalled up and the totals agreed with the totals of the seven categories into which the stores transactions are abstracted every month by the Accounts Office. It should be further seen that the stores balances are properly agreed with General Book balances and the agreement is duly attested. The procedure of reconciliation with General Books may be adopted with such modifications as may be necessary by local conditions.

9.3.4 Suspense Registers

Stores in Transit: This register should be reviewed to see that outstanding items are cleared promptly.

Deposit Miscellaneous and Miscellaneous Advance Registers: The analysis of the outstanding balances should be looked into to see that cases of chronic outstanding are not on the increase and all out efforts are made to clear old items. Cases of outstanding of heavier amounts, over one-year-old should be examined in detail to see if any unusual feature exists in such cases.

In all these cases it should also be seen that a systematic reconciliation is made with the General Books.

9.3.5 Account Current

In addition to the check prescribed in the programme, some other accounts should be reviewed generally. The entries in the Account Current should be checked with reference to the statement of Debit and Credit summaries printed on the computer. The system of billing for forms supplied as well as the outstanding bills should be reviewed. It should be seen that where work has been done for other Government departments or for foreign railways, the charges for supervision and maintenance and depreciation of machinery and the fixed percentage for indirect charges are billed according to rules and orders in force.

9.4 Workshop Accounts

9.4.1 General

The outlay on works undertaken in the workshops falls into the following classes: - (1) Direct charges for labour, (2) direct charges for stores, and (3) Shop General and Proforma on cost.

Labour Charges--The important initial documents in connection with labour charges are (1) Absentee Statements; (2) Gate Attendance Cards; (3) time sheets; (4) muster rolls and labour pay sheets; and (5) overtime sheets.

On most of the Railways the labour pay sheets of the workshop staff are prepared on the computer by the same system as for pay roll preparation for other staff. The instructions regarding audit of computerized pay bills will therefore apply to the check of computer printed labour pay sheets also.

Overtime bills should be examined to see that the allowances are covered by rules. The system of overtime in vogue may be examined to see that it is consistent with efficiency and economy.

9.4.2 Audit of computerized incentive bills

(I) **Direct workers**--The incentive bonus bills for direct workers are printed on the computer shop-wise showing ticket No., shop and section code, time taken, time saved or lost, amount saved or lost and the amount payable. The details of employee category, Shop No., and total 'allowed time' are available in a separate statement called "Ticket-wise tabulation for the month". Wherever the 'ticket-wise tabulation' or 'Details of Job Cards statement' is comprehensive and contains the details of amount payable, setup time, proceeding time and 'allowed time' for each unit, audit scrutiny may be restricted merely to the agreement of entries in the statement with the information on the jobs cards, arithmetical check on

accuracy of calculations being restricted to 50% of the transactions selected for audit.

The entries in the job card relating to the 'Allowed Time' (viz. set-up time allowed, operation time etc.) should be checked with reference to the scroll sheet maintained in the Production Department, provided such scroll sheet itself is not computer printed. If the scroll sheet is printed on the computer, the particulars may be checked with other relevant records e.g. rate fixer's records etc.

- (II) **The Incentive Bonus Bill of indirect workers**--These bills printed shop-wise and section-wise show for each ticket No., the number of hours worked, the average percentage earned, the number of hours earned, the rate and the total amount earned. A subsidiary statement printed on the computer is the 'Incentive Statement' showing Section-wise Standard Hours and Average Percentage For Essential Indirect Workers, which gives the time taken, the time saved and the standard hours of the section and based upon this, the average percentage earned and 80% of the average percentage as applicable to the Chargemen of the Incentive Section. The entries relating to the time taken and the time saved are susceptible of verification with reference to the details in Ticket-wise Tabulation for the corresponding shop and section, and should be so checked in audit. As regards the standard hours, which is reckoned with reference to the total number of workers in the section, it is necessary to obtain an intermediate print-out showing the number of workers in the Incentive Section. The arithmetical calculations in respect of standard hours and average percentage earned by direct workers etc. may be limited to 50% of the cases selected for audit. The deductions made in the bonus payable to indirect workers on the basis of idle time booked against direct workers under their control, may be checked with reference to idle time cards. During this check the computer generated idle time statement should also be checked with reference to idle time cards.

The audit of incentive bills both for direct and indirect workers should be supplemented by a periodical review of the action taken on error statement produced on the computer as below:-

- a) The reconciliation statement printed in respect of direct workers should be checked once a quarter to see that errors have been correctly rectified particularly in respect of losses.
- b) The action taken on the statement of cards printed in the processing of essential indirect workers incentive bills which shows cases of essential indirect workers not prima facie employed in the incentive sections should be reviewed every month.

- c) Similarly the statement "GA Hours Reconciliation--Details for un-reconciled ticket numbers" should be reviewed and the correctness of action taken thereon should be test checked in audit.

The statement of Abnormal Profits and Losses which shows all cases of profits exceeding 50% and all cases of losses should be reviewed for the year to see that remedial action is taken to revise the "allowed time".

9.4.3 On Cost

These charges represent expenditure which cannot be allocated to any particular work order. Such charges are classified as follows:

- I) Proforma on-cost
- II) General on-cost
- III) Shop on-cost

A description of these categories and how the charges are to be arrived at and distributed in each case is contained in Chapters VII-W. It should be seen whether the distribution of on-cost is accurately made according to the codal provisions.

The debits booked under the various on-cost work orders should be scrutinized to see that they are not used as a dumping ground for charges which can be allocated directly to other work orders.

The chart given in [Paragraph 1425-W](#) illustrates the various on-cost charges and the profit percentage to be added to the prime cost of jobs of different kinds. In the case of individual work orders taken up for audit, it should be seen that the correct charges have been levied.

9.4.4 Compiled Accounts

In order to collect all charges on account of labour and stores on work orders a workshop general register (ledger) is prepared from the allocated abstracts and summaries of labour and stores. The outturn statement is posted there from which shows the cost of all work including those charged off each month, completed jobs awaiting acceptance or adjustments and works in progress vide [paragraphs 1201-1225-W](#).

The postings into the final books, up to the preparation of the outturn statement and the Account Current, of the amount spent during the month on each work order taken up for audit should be checked. The outstanding in outturn statement should be scrutinized to see that there has been no delay in making out bills or in getting the acceptance of the parties concerned, and that the outstanding are such as should form a proper charge against workshop suspense. It should also be seen that the operations are all current and undertaken under competent sanction, that credit items in the details of balance are noted for immediate adjustment, and that

the details of balance under each work order consist only of labour and materials expended upon unfinished works.

Where the workshop general register is printed monthly on the computer (as against one consolidated document showing the progressive posting from month to month) and does not show the month of origin and the trend of booking expenditure, the accuracy of the compilation may be checked at the time of checking outturn statement and the review of workshop general register carried out along with the review of "Work-shop Manufacture Suspense Balances".

9.4.5 Outturn Statement

It should be seen that the adjustment of outlay is effected monthly or on completion in accordance with the rules on the subject. The unadjusted items of expenditure should be scrutinized to see that there is no minus balance, that there is no outlay on jobs prior to issue of work orders, that there are no completed jobs outstanding for more than three months, and that outlay on works for which no estimates have been sanctioned is held under objection.

The expenditure on completed works chargeable to Capital, Depreciation Reserve Fund, Development Fund and/or Revenue is posted into the capital works and revenue allocation registers. It should be seen that the closing balance in workshop suspense is agreed with the General Books every month. The debits on account of labour pay sheets appear in the General Books in the following month. As the value of labour employed in the shops must be charged to the works concerned in the month in which the labour was engaged though not paid for until the following month, the total labour will, in the first instance, be taken to the debit side of the account current and credited to the sub-head "Labour" in the workshop suspense account. The analysis of the balance under this suspense head according to the details in the Labour Book (vide [paragraph 1222-W](#)) should be checked and the balance reconciled with the General Books.

Under the computerized system, preparation of check sheets, as provided in [para 403-W](#) for ensuring the correctness of posting of labour and stores in the workshop general register and correct transfer of amount to the outturn statement, has been dispensed with. The accuracy of the postings should, therefore, be checked with reference to the relevant sub-ledgers. The postings in the outturn statement and the workshop general register should also be mutually agreed. The review of the outstanding under the workshop general register should be supplemented by a review of the computer generated statement called "Monthly review of workshop general registers" and the statement "Review of credit and irregular WMS balances".

9.4.6 Workshop Account Current

[Paragraphs 1215 and 1216-W](#) detail the method of preparation of Workshop Account current. **During the course of audit:**

- I) the opening balance should be checked with the closing balance of the previous month,
- II) the posting under each head both on debit and credit side should be checked with the supporting schedules,
- III) the arithmetical accuracy should be checked,
- IV) it should be seen that the advices received from the accounts office have been incorporated in the accounts, and
- V) the closing balance should be analyzed to see that the items are current and there is no old outstanding.

In addition, the [labour schedules \(W-525-526\)](#) should also be subjected to check with reference to the labour sub-ledger and tabulation statement for indirect workers (cumulative expenses wise tabulation for which necessary intermediate printout obtained from the Railway Administration).

9.5 Audit of Traffic Accounts

Traffic Audit Office is responsible for audit of earnings relating to Coaching and Goods traffic of Indian Railways. At Traffic Audit, the audit of earnings relating to Coaching and Goods traffic are carried out through local audit of inspections of stations (booking offices, passenger reservation offices, parcel offices, luggage offices), goods sheds, sidings, etc. and through Central Audit of test check of records at Traffic Accounts Offices. At present, the compliance audit of Coaching and Goods traffic (local audits) are activity based taking into account the risk parameters, as per approved Annual Audit Plan.

Coaching earnings are earnings derived from passenger trains. Most of the functions of Coaching earnings of Indian Railways are computerized. Booking Offices issues tickets through UTS (Unreserved Ticketing System). Passenger Reservation Centres issues reservation tickets through PRS (Passenger Reservation Systems). Computerization of Parcel Offices and Luggage Offices through PMS (Parcel Management System) are in progress and issue of Railway Receipts and Luggage Tickets through PMS also commenced in select parcel and luggage offices.

Goods earnings are earnings derived from goods trains. Most of the functions of Goods earnings of Indian Railways are computerized. Goods sheds and Sidings Issue Invoices through FOIS (Freight Operations Information System).

9.5.1 Audit of Coaching Earnings

I) Passenger tickets (reserved and unreserved):

Passenger tickets (reserved) are issued through Passenger Reservation System (PRS) and unreserved passenger tickets are issued through Unreserved Ticketing System (UTS).

During the check of PRS and UTS tickets, it is to be seen that

- a) the correctness of the base fare incorporated in the Master Fare Table as per the fares in force.
- b) the correctness of fare-dump train-wise for PRS and destination-wise for UTS in regard to distance and fares.
- c) the correctness of fare and other charges accounted as collected in the Daily Trains Cash cum summary book (cash information) statement generated for selected days and terminals on the request of audit. The initial records are properly maintained and correct amounts due are collected in respect of concession, cancellation, etc. and accounted by checking the various daily statements generated at these stations.

II) Parcels & Luggage traffic

Parcel Way Bills and Luggage tickets are issued through Parcel Management System in select locations. In other locations, these are manually prepared and issued to the passengers.

During the check of Parcel Way Bills and Luggage tickets, it is to be seen that

- a) The scale of parcel/luggage rates applied as per scales notified by the restructuring of parcel rates and revisions thereto.
- b) The distance charged is correct as applicable for the trains in which loaded.
- c) The correctness of amount realized for leased traffic as per leasing agreements in force for Parcel Vans and SLRs.

9.5.2 Audit of Goods Earnings

I) Invoices

Invoices (also known as Railway Receipts) for goods traffic are issued through Freight Operations Information System – Terminal Management System (FOIS-TMS) in all the goods sheds and sidings. FOIS is linked with Rates Branch System (RBS) for fetching chargeable distance for calculation of freight.

During the check of Invoices, it is to be seen that:

- a) The system generated invoice is prepared in pre-printed stationery and continuity of stationery numbers and RR numbers are maintained.
- b) The description of commodity is correct in accordance with forwarding notes.
- c) The classification of commodity for train load/wagon load traffic is correct according to the description given in the invoices
- d) The distance charged is correct in conformity with RBS. Generally, the shortest distance is charged for goods traffic unless the sender opts for dearer route. In case of the route offered falls under rationalized route, the distance charged is charged as per rationalized routes.
- e) The actual weight charged is correct duly checking the weighment advices and the chargeable weight is to be verified with the permissible carrying capacity of the respective wagons and in case actual weight is higher, the higher of the actual/chargeable weight is to be taken for calculation of freight. In case, the weight loaded is in excess of tolerances, punitive charges are collected as per rules.
- f) The rate per tonne applied is correct as per rate tables in force.
- g) The concessions, freight rebates, incentives allowed are correct as per rules in force.
- h) The other charges like busy season surcharge, development surcharge, etc. applied are correct as per rules in force.
- i) The statutory levies like GST, etc. levied are correct as per rules in force. In respect of exempted items, the correctness should be ensured.
- j) The manual interventions made through freight adjustments of over charge (FAOC) and undercharge (FAUC) are to be analysed for necessity, sanction of competent authority and the correctness thereof.
- k) The payment of freight made by any means through cash/demand drafts/credit notes/e-payment mechanism is correct.
- l) The levy of to-pay surcharge is correct in respect of permissible to-pay consignments.
- m) The risk rate for charging Railway Risk for commodities under Owners Risk is correct.
- n) the rate circulars issued by the Administration in regard to revision of rates/class/chargeable weight as per permissible carrying capacity of wagons/various charges are updated correctly in FOIS on the effective dates.

II) Demurrage and Wharfage Statements, Siding charges Statements, Stabling charges statements, etc.

The levy and realization of Demurrage and Wharfage Statements, Siding charges Statements, Stabling charges Statements, etc., are manually prepared by the Goods Sheds and Sidings.

- a) During check of demurrage, wharfage, stabling charges statements, it is to be seen that the demurrage hours, wharfage hours and stabling periods are calculated correctly with reference to basic records and permissible free times and dies-non and at prescribed rates notified from time to time.
- b) In regard to siding charges, such charges are collected along with freight at the time of booking wherever the siding is not notified for through distance traffic basis. The type of loco used should also be checked for the correctness. The periodical revision of siding charges are applied correctly for levy and realization of this charges also to be ensured.

III) Outstanding Lists:

Outstanding Lists reflect the dues of the goods sheds or sidings to the railway administration. This list includes debits raised by Traffic Accounts against the goods shed or sidings for short collection of railway dues like freight, demurrage, wharfage, siding, stabling charges, etc. as per rules in force. These debits may be admitted by the goods shed or sidings or can be objected/disputed by them, in case of discrepancies. Further, there may be dues on account of non-realization of dues within the month.

During the check of Outstanding Lists, it is to be seen that

- a) the admitted debits are correct and the same is cleared within the stipulated period as per codal provisions.
- b) the objected/disputed debits are correct and in case, it is contested by the goods sheds or sidings, the grounds of dispute has to analysed in detail and special credits afforded for withdrawing this credit has to be checked for correctness.
- c) the outstanding railway dues under freight, demurrage and wharfage charges, siding charges, etc. are correct and the same is realized promptly.

IV) Balance Sheet:

A monthly Balance Sheet is prepared manually by the Goods Sheds/Sidings which gives the clear picture of the Goods Shed or Siding for a particular month. The preparation of monthly Balance Sheet in FOIS

is under progress. The Balance Sheet provides the information about the opening balance of the outstandings under various heads at the beginning of the month and then the various transactions made as debits like freight, demurrage, wharfage charges, etc. in the debit side and the mode of realisation through various means like cash, vouchers through credit notes, e-payments, demand drafts, etc. and also the closing balance of outstandings pending realisation of railway dues at the end of the month. The Balance Sheet is sent to the Traffic Accounts every month with all supporting documents like returns, accounts foils of invoices, statements relating to demurrage, wharfage and other charges.

During the check of Balance Sheet, it is to be seen that:

- a) the debits raised by Traffic Accounts are accounted in the Balance Sheet by the Goods Sheds/Sidings with reference to Balance Advices (Advice of Internal Check).
- b) the debits during the month in regard to freight, demurrage, wharfage and siding charges accrued in the month are accounted correctly in Balance Sheet.
- c) the credits during the month in regard to cash and vouchers are accounted correctly in Balance Sheet with reference to Cash Book, Cash Remittance Notes, E-payment log, remittances to nominated banks.

9.5.3 Apportionment of earnings

The apportionment of earnings is done through computerized Centralized Apportionment System (CAS). In the case of goods traffic, the share of each Zonal Railway is worked out in this software and the net result of apportionment through apportionment matrix is advised to the concerned Zonal Railways. The apportionment of passenger earnings is made on distance basis from the details in passenger classification, while that relating to parcel traffic is carried out on percentage proportion basis with reference to the paid parcel cash book. In regard to printed card tickets, the same can be retained by the originating zonal railway, as it is minimal. The correctness of the apportionment is to be verified in accordance with the rules in force.

9.5.4 Out agencies

The returns submitted by out-agencies will be checked in the same way as those of stations. In order, however, to verify the correctness of apportionment of the earnings from traffic interchanged between the railway and the out-agencies, a test audit should be carried out generally in the same manner as for worked lines.

9.5.5 Remission of wharfage and demurrage charges

The remission of these charges by the competent authority should not ordinarily be challenged in audit, but if such remissions are allowed on a very large scale or as a matter of course or there are any other important features a report may be made to the DAI.

9.5.6 Compensation for goods lost

The admissibility of the claim with reference to the contractual position (protection afforded by risk notes etc.) and the evidence regarding loss or damage should be scrutinized.

9.5.7 Traffic Book and Accounts Office Balance Sheet

The correctness of the compilations should be checked to the extent laid down. The reconciliation of the figures with those in the General Books and the correctness of the amount shown under “Cash in transit” should be looked into. In the case of the Accounts Office balance sheet, a review should be conducted especially of items not coming otherwise under test audit, in order to see if claim is promptly and correctly made and adequate action is taken to keep unrealized earnings at a minimum. While arithmetical checks may be entrusted to Sr. Auditors/Auditors, it is desirable that the review is carried out by or under the immediate supervision of a Branch Officer, in order that the outstandings might be examined critically and all relevant questions taken up promptly.

9.5.8 Refund lists and overcharges sheets

The possibilities of irregular payments and frauds should especially be borne in mind. It must be seen that entries in regard to refunds are made in the abstracts or other suitable procedure exists in order to prevent the certification of duplicate claims.

9.5.9 Rate Circulars and tariff changes

A suitable percentage should be checked to see that the maxima and minima rates laid down by the Government of India are not infringed without competent sanction.

In order to check station-to-station and other special rates for goods traffic, where terminals have not been separately specified, with reference to Government maxima and minima, it is only necessary to see if such rates (without any deduction) are within the prescribed maximum of the class plus full terminals, short distance and other special charges applicable as notified in the tariff of the railway concerned and are within the bare minimum of the class without any additional charges.

Grant of concessions either in the form of reduced rates for, or free conveyance of particular classes of traffic or particular persons, class or community are also

subjected to audit with reference to the relevant orders. Where such concessions in particular cases are noticed during the check of station returns the audit of such concessions should be done along with the check of the returns concerned. Customary concessions may also be reviewed from time to time and the necessity for their continuance and the adequacy of the rates charged examined.

9.6 Appropriation Accounts

Appropriation Accounts detail the accounts related to expenditure of IR for a particular year as compared to the appropriations for different purposes as specified in the schedules appended to the Appropriation Act passed by Parliament. These Accounts list the original budget allocation, supplementary grants, surrenders and re-appropriations distinctly and indicate the actual capital and revenue expenditure on various specified services vis-à-vis those authorized by the Appropriation Act in respect of both charged and voted items of budget. Appropriation Accounts thus facilitate management of finances and monitoring of budgetary provisions and are therefore complementary to Finance Accounts.

The Appropriation Accounts of Indian Railways are prepared in two parts viz.

Part I – Review – This deals with financial results, changes in procedures, forms and classifications of accounts, review of receipts and expenditure, Block account, Balance Sheet and different funds

Part II – Detailed Appropriation Accounts are prepared in the form of Grants & Annexures:

The Appropriation Accounts are prepared showing the Major Head and Minor Head in Col.1, total Grant or Appropriation in Col.2, Actual expenditure in Col.3 and the variation between the total Grant and the actual expenditure viz. Excess (+) or Savings (-) in Col.4. The total Grant is the sum of Original Grant (O), Supplementary Grant (S) and Residual modification (R) sanctioned by the competent authorities other than the Parliament. Residual modification is by re-appropriation, surrender or withdrawal within the Grant. The total Grant is the amount sanctioned by the competent authority before the close of the financial year. The actual expenditure entered in the Appropriation Accounts should agree with those shown in the annual accounts of the Railway upto primary unit level. Explanations for variation viz. excess/surrender under the Revenue and Capital head are to be finished as per the guidelines issued by the Railway Board from time to time for finalization of Appropriation Accounts¹⁵.

9.6.1 Capital & Revenue Expenditure

The two main components of expenditure in Indian Railways are:

¹⁵ Paras 2.2. and 3 of Annexure III to Railway Board's letter No. 2020/APP/6-1/2019-20 dated 29-04-2020

- I) Revenue expenditure – includes ordinary working expenditure and miscellaneous expenditure. This is financed through internal resources generated by Indian Railways through its earnings during the year.
- II) Plan expenditure- includes creation of new assets, timely replacement and renewal of depleted assets which had outlived its usage, augmentation of network capacity.
- III) After merger of Railway Budget in General Budget from 2017-18, Indian Railways is authorized for expenditure through operation of only Grant i.e. Grant No. 80 (2017-18), Grant No. 82 (2018-19 & 2019-20) and Grant No. 83 (2020-21) both for Capital Major Head 5002 and 5003 (erstwhile Grant No. 16) and Revenue Major Head 3002 and 3003 SMH (Sub Major Head) 01 to 12 (erstwhile Grant No. 03 to 14).

9.6.2 Capital Grant

The Pink Book in Railways consists of the Railway Board sanctioned Work, Machinery and Rolling Stock Programme of Railways that are undertaken or yet to be undertaken every year. The details of abstract cost of the project, expenditure incurred so far, funds allotted during current year and balance outlay are indicated against each work in this book. The plan expenditure is financed from the general budgetary sources, internal resources (Depreciation reserve fund, Pension fund, Development fund, Capital Fund, Railway safety fund & RRSK) and extra budgetary support i.e. market borrowing through Railway Finance Corporation Limited for rolling stock and new network lines by RVNL.

The classification of expenditure on works irrespective of whether they are charged to Capital, Fund, DRF, DF, RSF, RRSK, DSF and EBR (IF), Capital ‘N’ –Nirbhaya Fund will come under Demand-16 namely Assets-Acquisition, Construction and Replacement. The Accounting Classification for works expenditure is in the form of an eight-digit numerical code. The first two digits indicate the source of fund. The second 2 digits will represent the Plan head (Minor head). The subsequent 2 digits refer to the detailed head of classification giving the details of the assets acquired, constructed or replaced. The last two digits will indicate the primary unit i.e., object of the expenditure. For the purpose of link with the accounts of the Central Government the Plan Heads will form the Minor Heads of Railway Capital under the Major Heads “5002-Capital Outlay on Indian Railways-Commercial lines” and “5003-Capital Outlay on Indian Railways-Strategic lines.

The minor Heads classifications are as follows:

11	New lines
14	Gauge conversion
15	Doubling

16	Traffic facilities
17	Computerisation
18	Railway Research
21	Rolling Stock
22	Leased Assets – Payment of Capital component of lease charges to IRFC etc.
29	Road Safety works – Level Crossings
30	Road Safety works (ROB/RUB)
31	Track Renewals
32	Bridge works Tunnel Works and Approaches
33	Signalling and Telecommunication Works
35	Electrification projects
36	Other Electrical Works including TRD Works
37	Track Distribution
41	Machinery and Plant
42	Workshops including Production Units
51	Staff Welfare
52	Amenities of Staff
53	Passenger & Other Railway User’s Amenities
61	Investment in PSU/IV/SPV etc (Government & Non – Government)
62	Investment in Govt commercial undertaking public undertaking
63	Investments in Non- Govt undertaking including JVs/SPVs
64	Other Specified works
65	Training/HRD
71	Stores suspense
72	Manufacturing Suspense
73	Miscellaneous Advances
81	Metropolitan Transport Projects
82	Transfer to Special Railway Safety Fund
83	New Lines (Construction)- Dividend free projects

The source of financing will be indicated in the following code:

Capital	20
DRF	21
DF-I	23
Capital Fund	25
RSF	26
DF-II	33

DF-III	43
DF-IV	53
SRSF	27
Capital – Nirbhaya Fund	28
EBR-IF	84
RRSK	29

As the Plan Heads of classification coincide with the sub-heads of Demand for Grant, the compilation of budget is also rendered easy and direct.

9.6.3 Revenue Grant

Indian Railways operates 15 revenue grants which are functionally clubbed under six distinct groups as follows:

S.No.	Group	No	Name of demand	Nature of expenditure booked
I.	Policy Formulation and Services Common to all Railways	1.	Railway Board	The expenditure towards pay and allowances of the Officers and other office expenses of Railway Board.
		2. MH 3001	Miscellaneous Expenditure (General)	The expenditure towards pay and allowances and other office expenses of Survey, RDSO, Audit, RRB & RCT organizations
II.	General Superintendence and Services on Railways	3.SMH 01	General Superintendence and Services on Railways.	The expenditure towards salary and allowances and office expenses of Officers and staff of various Departments at Headquarters and Divisions.
III.	Repairs and Maintenance	4. SMH 02	Repairs and Maintenance of Permanent Way and Works.	The expenditure towards salary and allowances and office expenses of Officers and administrative and technical staff of Civil Engineering Department in open line and workshops attending the work of maintenance and repair of permanent way, bridges, buildings.
		5. SMH 03	Repairs and Maintenance of Motive Power.	The expenditure relating to salary and allowances and office expenses of Officers

				and administrative and technical staff of Mechanical and Electrical Departments in open line and workshops attending the work of repair and maintenance of Diesel and Electric Locos and other mechanical/electrical assets.
		6. SMH 04	Repairs and Maintenance of Carriages and Wagons.	The expenditure on pay and allowance, office expenses and general charges relating to the Officers and administrative and technical staff of Mechanical and Electrical Departments in workshops and sheds attending the work relating to the repair and maintenance of Carriages and wagons.
		7. SMH 05	Repairs and Maintenance of plant and Equipment	The Expenditure relating to the salary and office expenses of Officers and administrative and technical staff of Civil, Mechanical, Electrical and Signal & Telecommunication Departments in workshops and open line attending the repairs and maintenance of various plant and equipment.
IV.	Operation	8. SMH 06	Operating Expenses-Rolling Stock and Equipment.	Salary and offices expenses of Loco drivers of Diesel, Electrical and EMU, shed and yard staff, Train Examiners etc. of Mechanical, Electrical and Signal & Telecommunication Departments in open line are booked
		9. SMH 07	Operating Expenses-Traffic.	The pay and allowances and office expenses of Officers and Staff of Operating and

				Commercial Department functioning at stations, yard, parcel offices and Goods Sheds.
		10. SMH 08	Operating Expenses-Fuel.	The Pay and allowances of officers and staff Fuel Organization including inspection Cost of fuel viz. coal, Diesel and electrical energy for operation of Passenger and Goods services and other office expenses.
V.	Staff Welfare, Retirement Benefits and Miscellaneous	11. SMH 09	Staff Welfare and Amenities.	The expenditure on the salary, office expenses of Officers and Staff of Railway Schools/Colleges, Hospitals, reimbursement of tuition fee, subsidy etc.
		12 SMH 10	Miscellaneous Working Expenses.	The expenditure relating to the Security, Claims and Catering Departments, compensations paid under Workmen Act and ex-gratia payments.
		13. SMH 11	Provident Fund, Pension and other Retirement Benefits.	The expenditure towards payment of various pensionary benefits like different kinds of pensions, gratuity, encashment of leave etc. To be verified with reference to the budget allotment and actual expenditure as per the Account Current. Applicable to Divisions, Workshop and Establishment Section/HQ.
VI.	Railway Funds and payment to General Revenues.	14. SMH 12	Appropriation to Funds.	The amounts appropriated from Ordinary Revenue to Depreciation Reserve Fund (DRF) towards the cost of replacement and renewal of all railway assets, Pension Fund created to meet

				expenditure on various types of pension and amount appropriated after paying Dividend to General Revenues from Ordinary Revenue Development Fund (DF) viz .DF-I – to meet expenditure on passenger welfare works and other Railway user works, DF-II for labour welfare works, DF-III-un-remunerative works and DF-IV to meet expenditure on safe works other than ROB/RUB and LC Gates.
		15.	Dividend to General Revenues, Repayment of loans taken from General Revenues and Amortization of over Capitalisation.	The Dividend to General Revenues, Repayment of loans taken from General Revenues and Amortization of Over Capitalisation. <i>(After merger of Railway Budget with General Budget Dividend payable to General Revenues, does not arise)</i>

9.6.4 Subsidiary Statements and Accounts

The Appropriation Accounts should be supported by a Block Account, Capital statement, a Balance Sheet and a Profit and Loss Account of the railway. These statements should be prepared separately for Commercial and Strategic lines.

9.6.5 Other Accounts & Subsidiary Statements

Other accounts and subsidiary statements, which should accompany the Appropriation Accounts of individual Railways and Production Units, are given below:

- I) Depreciation Reserve Fund Account ([Annexure VII](#))
- II) Development Fund Account ([Annexure VIII](#))
- III) Pension Fund Account ([Annexure XI](#))
- IV) Stores Account, Stock Adjustment Account, and Profit and Loss Accounts of Catering Department and Statement of outstanding balances under suspense ([Annexure XI to XV](#))
- V) Annexure A- Statement of Expenditure held under objection and not regularised by competent authority. ([Annexure XVI](#))

- VI) Annexure B Statement of Undercharges detected by Accounts or Audit and recovered. ([Annexure XVII](#))
- VII) Annexure C Statement showing Remissions and Abandonment of Claims to Revenue. ([Annexure XVIII](#))
- VIII) Annexure D Statement of Expenditure on Important Open line works and New Constructions. ([Annexure XIX](#))
- IX) Annexure E Statement showing Revenue and Capital Expenditure relating to Strategic Lines. ([Annexure XX](#))
- X) Annexure F Statement of estimated and actual credits and recoveries.
- XI) Annexure H (i) Statement of Losses, etc. ([Annexure XXII](#)) and (ii) Statement of Exgratia Payment.
- XII) Annexure I Statement showing irregular Re-appropriations. ([Annexure XXIII](#))
- XIII) Annexure J Statement of important misclassifications and other mistakes detected. ([Annexure XXIV](#)) -Figures to be given in Units of rupees.
- XIV) Annexure K - Statement of defects in budgeting.

The General Manager of each railway should send to the Railway Board, the Appropriation Accounts for his railway for the previous financial year in [Form No. F. 403](#), furnishing the Statutory Audit with a copy thereof for check and certification.

9.6.6 Appropriation Accounts of Civil Grants

Every General Manager should also furnish to the Railway Board so as to reach them by the appointed dates, advance copy of the Appropriation Accounts of the following Civil Grants in [Form No. F.403](#) followed by the accounts duly accepted in Audit.

- I) Loans and Advances bearing interest.
 - II) Interest on debt, and other obligations and reduction or avoidance of debt-charged
 - III) Pre-partition payments
- The figures of actual expenditure as well as those of Grants/Appropriations should be in units of rupees.

9.6.7 Debt Head Report

It is a part of Finance Accounts. It consists of closing balance of the previous year, prior period adjustments (i.e. TWFA), net receipts and disbursements during the year and balances at the end of the year. The “Debt Heads” and “Remittance Heads” is prepared after the closing of March accounts by various units at Divisional, Workshop and Construction level in the [form ‘A’ 749](#). The reports are then sent to the FA & CAO for compilation from where it is submitted to Railway Board. This report is called the Debt Head Report. The report contains the outstanding balances with explanations for important variations from the

previous year's balances and comments on the efficiency of the balances at the end of the year under review. Following 'Debt' and 'Remittance Heads' are reviewed in the 'Debt Head Report': i) 'F' Loan and Advances ii) 'I' Small savings. iii) 'J' Reserve Funds. iv) 'K' Deposits and Advances. v) 'M' Remittances - Adjustment Accounts with Postal Department and Defence Department. vi) PAO Suspense and AG Suspense.

In addition, the following information is also furnished in respect of Deposit Miscellaneous: (a) Opening balance as on 1st April, receipts and disbursements during the year and closing balances on 31st March under each classified heads of Indian Railway Deposits, (b) Receipts and Disbursements during the year under 'Cash'. The report is based on an analysis of various balances enumerated above. The report, besides reviewing outstanding balances, furnishes explanations for major variations from the previous year's balances and comments on the efficiency of the balances at the end of the year under review. Certificates are furnished by the concerned in regard that the balance shown in the report agrees with the General books and are supported by details. A copy of the report furnished to Audit for certification is scrutinized and acceptance of the report communicated.

9.6.8 Block Accounts

The Appropriation Accounts should be supported by a Statement called Block Account. The Block Account represents all the physical assets of the railway whether financed from capital or the Railways' own generation of funds. The Block Account is maintained separately for commercial and strategic lines and includes the assets created out of Capital Account, Development Fund, Depreciation Reserve Fund, Railway Safety fund Special Railway Safety Fund and EBR (IF), Capital 'N' –Nirbhaya Fund.

9.7 Maintenance of General Books and Compilation of Accounts

Accounting transactions fall under two distinct headings, viz

- I) Cash receipts and disbursements and
- II) Book adjustments

Initial records maintained in Accounts Office

- I) for cash transaction -- a cash voucher or bill
- II) for book adjustment—a journal slip

Cash transactions are entered in Cash book while Journal slip are entered in Journal.

Essential records maintained by the Accounts Office for compiling the monthly and annual accounts are called as General Books ([Chapter 3 of Accounts Code - I](#))

9.7.1 General Books

For the purpose of collecting and bringing to account the transactions of an accounts circle and for compiling the monthly and annual accounts, the Accounts Officer is required to maintain certain essential records which for brevity are called 'General Books' comprising of :-

- I) The Daily Abstract of Cash Transaction or the General Cash Book, Form No. [A 304](#)
- II) The Monthly Classified Abstract of Cash Transactions or the General Cash Abstract Book, Form No. [A 306](#)
- III) The Journal, Form No. [A 307](#)
- IV) The Ledger, Form No. [A 310](#)

Two sets of Journals and Ledgers are maintained for Revenue and other for Capital Accounts since separate Accounts are maintained for these two classes of transactions. Only one Daily Abstract of Cash Transaction (General Cash Book) and Monthly Classified Abstract of Cash Transactions need to be maintained for subsidiary to Revenue Ledger.

I) **Daily Abstract of Cash Transaction (General Cash Book)**

In scrutinising the general cash book, the transaction should be checked as follows:-

- a) It is maintained in a proper format ([A 304](#)) and posted daily ([A 305](#)).
- b) It is balanced daily and balance reconciled with that in the Cashiers Cash Book ([A 1917](#)).
- c) The debit side of the General Cash Book should record all the cash received from station remittances [(from Cash check sheets ([A1943](#)), cheques drawn on Banks [(from the Requisition for Cheques ([A1111](#))] receipts from miscellaneous items(from the counter foil of the Cash receipts granted), recoveries made from bills passed for payment (recorded from the various credit heads of accounts as abstracted in Form [A 1109](#), unpaid amounts remitted by Cashier ([A1957](#)).
- d) The credit side of the General Cash Book should record all remittance into Bank (From Bank remittance receipts ([A1942](#)) payments made from the various credit heads of accounts as abstracted in Form [A1109](#)
- e) Cashier's Cash Book--(See also paragraphs [1917—1918-AI](#)). This should be checked at the time of checking the general cash book. It should be verified that all receipts have been paid in full and promptly into the Reserve Bank or Government Treasury and that cash balances have been kept down to a minimum. It should particularly be seen that the statements from Banks and Treasuries referred to in para. [432--AI](#) have been duly received and verified by the Accounts Department.

While auditing the cash check sheets it should be seen that cheques received in payment of railway freight and fares, have been sent for collection immediately on receipt, the fact that the rules laid down by the Railway Board on the subject are strictly followed should be verified. In the event of such cheques being dishonored by the bank on presentation the fact has to be intimated to the party concerned. It should be seen that the Railways do not accept any liability for loss or damage, if any, due to delay in intimating that the cheque has been dishonored. [1908 and 1909 AI-](#)

II) **The Monthly Classified Abstract of Cash Transactions or the General Cash Abstract Book**

It is posted daily from the totals in Daily Abstract of Cash Transaction. It is kept in two parts one part for receipts (debits) and the other for disbursements (credits). It should be totalled after the transactions of the last of the month have been posted

III) **Journal**

These are prepared for adjusting Revenue and Capital heads from the Journal slips or Vouchers. One head is debited and another head is credited.

IV) **Ledger**

The closing totals of the journal are posted in the Ledger in the various heads of account so that it records all receipts and charges of the accounting circle, under the various heads of account, and also shows the progressive balances under those heads, the end of each accounting period.

V) **Subsidiary Accounts Records.**

In addition to the General Books the following subsidiary records should be kept by each accounting circle:- (i) Registers of Earnings (A-[313](#)). (ii) Revenue Allocation Registers (A-[312](#)). (iii) Registers of Works (E-1473). (iv) Suspense Registers (A-[320](#)). (v) Register of works expenditure classified under Capital, Depreciation Reserve Fund, Development Fund, etc

VI) **Suspense Registers. -**

These registers reflect transactions which cannot immediately be charged to final heads. Rules relating to the maintenance of detailed registers for recording the transactions pertaining to the suspense heads under "Stores" and "Workshop manufacture Suspense" are laid down in the departmental codes concerned. Rules relating to the maintenance of the following

detailed registers for the heads of account operated in accounting sections and offices are prescribed in paragraphs [A315 to A321](#). (i) Demands Payable Register. (ii) Miscellaneous Advances Register. (iii) F. Loans and Advances Register. (iv) Deposits Unpaid Wages Register. (v) Deposits miscellaneous Register.

VII) Other Suspense Registers.

Separate registers for Miscellaneous Advances (Capital), Miscellaneous Advances (Revenue), Loans and Advances to Government servants and Deposits Miscellaneous

9.8 Compilation of Important Accounts

1) Account Current

Account Current is simply a statement showing receipts and disbursements of accounts circle duly classified under prescribed head of accounts [Appendices XI (for Revenue Accounts) and XII (for Capital Accounts) of Accounts Code Part I. This is prepared monthly and finally an annual combined Capital and Revenue Accounts is also prepared.

It is prepared on the principle that all entries in Accounts Current should be shown in net i.e. after the deduction of the write back adjustments, against each head of Account.

After the General Books for a month are closed and Ledgers written up the monthly Account Current is prepared for Capital and Revenue transactions from the ledgers.

As per the Revised norms, a combined Account Current is prepared although the Revenue and Capital portions/ Schedules are shown separately.

After the Books for a financial year are closed, Final Account Current of Capital and Revenue transactions of the Railway are prepared in the same manner as monthly Account Current. This Account Current intends to show the transactions of the Railway for the year under the various final heads of account and the opening and closing balances under the suspense and debt heads.

II) Check of monthly accounts-

The postings of journal vouchers (slips) into the journal should be verified as prescribed. It should also be seen that all the journal slips so traced have been scrutinised in audit. (See paragraphs [307--309--A](#)).

The ledger should be checked to see that the grand totals in the journals have been correctly posted in them and that the closing entries have been

correctly made. (See Paragraphs [310--A](#)). In checking the monthly account currents, the entries in the column "current month" and the schedules of receipt and expenditure should be checked with the ledgers. The opening balance should be compared with the closing balance of the previous month's account, and the closing balance with the general cash book. The debits and credits to the head 'Reserve Bank Deposits' (Railways) and the various Deposit and Remittance heads connected with the same as shown in the account current should be compared with the details in the schedule of transactions under Reserve Bank Deposits. It should also be seen that the prescribed schedules have been correctly prepared and that their totals agree with the respective entries in the account current. (See Paragraphs [323--346--A](#)).

III) Capital and Revenue Accounts

It reflects the Railway finance in commercial terms. The Capital expenditure are compiled from the Ledger and Register of Capital, DRF, DF, etc. The Revenue expenditure are compiled from the Revenue Allocation Register. The Earnings are compiled from the Register of Earnings.

It should be checked with the total to-date column of the detailed expenditure schedules attached to the capital account current for March. It should be seen that the expenditure is shown in net, i.e., after deducting receipts on capital account and that all credit entries due to special adjustments, etc., are explained in footnotes. The expenditure on final heads should be checked with statement VI and the Capital Ledgers

The earnings and expenditure under the various heads should be checked with the revenue account current for March and its schedules. The detailed expenditure under the various abstracts should be checked with the revenue allocation registers. The details of earnings under the various abstracts should be checked with the respective registers maintained in the Traffic Accounts Branch. The statement of outstanding earnings (A. 716) should be checked with the Station Balance Sheets as regards station outstanding and with the Accounts Office Balance Sheet and register of bills recoverable as regards other outstanding.

IV) Finance Accounts

It is prepared in accordance with the requirements of Governments Accounts duly classified in accordance with the heads of Accounts prescribed for Government Accounting (Appendix IV of Accounts Code I).

9.9 Audit of Appropriation Accounts

Appropriation Audit is directed primarily to ascertain that the money expended has been applied to the purpose or purposes for which the Grant or Appropriation were intended to provide and the amount of expenditure against each Grant or Appropriation does not exceed the amount authorized (Paras 2.13 to 2.88, 2.134 to 2.156, 5.2 to 5.5, 5.15 to 5.22 and Chapters 8 to 13 of [Financial Attest Audit Manual](#)).

The following aspects need to be kept in mind while examination of various statements, and annexure submitted by Accounts for verification and certification.

- I) To examine the explanation of variations and to secure amplifications and modifications and variations where required.
- II) The accuracy of figures in the Appropriation Accounts should be verified with IPAS data/initial accounts records.
- III) Issue of Completeness/Recognition/Authority – Completeness means that all expenditure relevant to the year of account have been recognized and recorded.
- IV) Railway Administrations are required to explain the Net variations (excess/ savings) between total sanctioned Grant/ Appropriation (original plus supplementary Grant/ Appropriation) and actual expenditure.
- V) The figures appearing in the demand for grants for original and supplementary may be checked with respect to their correctness.
- VI) The actual expenditure for each accounting sub unit under the zone should be verified from subsidiary records such as Revenue Allocation Register and Capital Works Register for each sub head.
- VII) The figures of the Zonal Railways should be consolidated from each of the base accounting units and verified for their completeness. The impact of correction slips issued after closure of accounts should also be incorporated.
- VIII) It should be ensured that all the orders of appropriation or re-appropriation are issued before the close of financial year. There can be no re – appropriation across the various grants. However, in the capital grant – grant no. 16, re-appropriation across various Funds is also not permissible.
- IX) It should be checked that all excesses under the sub head have been covered through permissible re-appropriation.
- X) Irregular appropriation not in accordance with restrictions imposed on the General Manager's power should be commented.
- XI) Defective estimation leading to surrender of funds or requirement for additional funds may be brought to notice.

- XII) In pursuance of codal provisions, IR is to provide for contribution to the Pension Fund on the basis of Actuarial Valuation. This may be commented upon.
- XIII) The paid vouchers pertaining to the period after 31st March i.e. close of the financial year particularly April, May and June may be thoroughly examined to see whether these actually pertained to the period prior to 31st March and that their payments have not been delayed for reasons such as paucity of funds, or as a manipulative mechanism for improving the Operating Ratio (by showing less expenditure). Thus the expenditure of a year deferred for payment would involve understatement of revenue grants and would have a corresponding impact on operating ratio.

All these functions on behalf of PDA are carried out by the Senior Divisional Audit Officers/ Divisional Audit Officers/ Senior Audit Officers/Audit Officers who are expected to incorporate results of their Audit in the form of comments to the appropriation accounts.

9.10 Results of Audit of Appropriation Accounts

The results of audit of appropriation accounts on the lines given above are included in Annexure J and Annexure K to the appropriation accounts for that accounting year.

Annexure –J: This is a Statement of misclassification and mistakes in accounting.

- I) **Misclassification:** Includes cases of booking of expenditure of one revenue grant to another revenue Grant, one source fund to another fund in works expenditure, one minor head to another minor head in works grant etc.
- II) **Mistake in accounting:** Includes wrong allocation of primary unit, subhead, minor head, reduction of expenditure booked as credit/ recoveries, recovery of payment of salary booked as credit/ recoveries, recoveries of penalty accounted as revenue, treating the capital expenditure into revenue expenditure or vice versa, accounting of previous year's revenue debit/credit in the current year, non-accounting of debit/credit to the closed work for which completion report was sanctioned, non-clearance of misc. advance payments in the same year, revenue credits to be accounted for as "Deduction/reduction in expenditure" shown as Misc. earnings etc. Instances of misclassification/mistakes noticed during the central audit and inspection should be noted in a separate register and the action taken for rectification of the same to be watched. If the mistakes / mis-classifications were not rectified even after pointing out by Audit such items are to be included in the Annexure-J to the Appropriation Accounts for that Accounting year.

Annexure K is a Statement showing defects in budgeting. Cases of excess over budget, savings, non-utilization of budget, non-surrender of budget, withholding the payment on account of budget are defective budgeting. Explanations given for variations (Excess/Savings) over allotment of funds and actual expenditure under various Grants to be analyzed and defects noticed to be brought to notice of the Accounts Office for inclusion in the statement. Instances of variations noticed during the central and local audit should also be noted in a separate register and after check of the revenue and works grants, the inclusion of the items to be decided.

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CHAPTER 4 - AUDIT OF PERSONNEL DEPARTMENT

1. BRIEF ABOUT THE DEPARTMENT

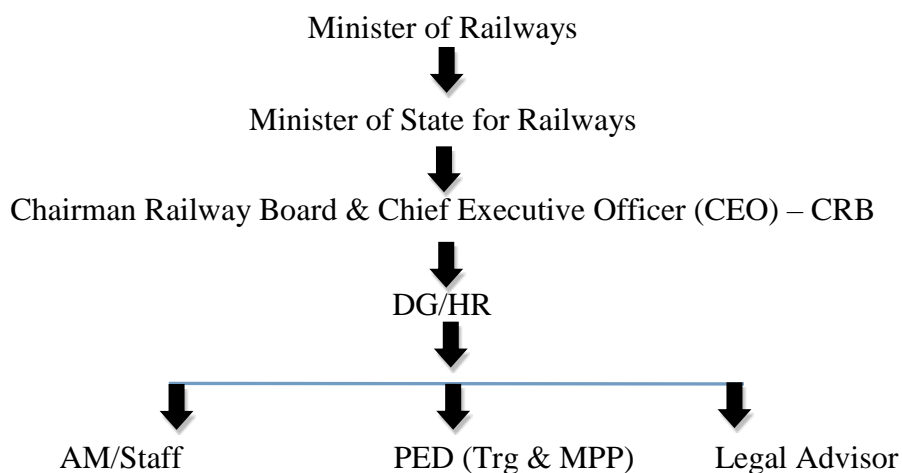
The Personnel Department in Railways is responsible for looking after Policy Formulation and Rules and Regulations for Personnel Management, Establishment related works, Welfare Activities, and matters related to Industrial relations.

The department deals with Recruitment, Training, Promotions, Transfers, Selections, Creation and Abolition of Posts, Granting Retirement Benefits, Disbursement of Pay and Allowances, Productivity Linked Bonus, Maintenance of Service Record and Leave Records of Non-Gazetted staff other than Railway Protection Force (RPF) and Accounts Department. The department also deals with Recognized Unions and arranges Permanent Negotiating Machinery (PNM) and Participation of Railway Employees in management (PREM) meetings for settlement of staff grievances. The department also deals with provisions and various laws and acts promulgated by the Government of India from time to time such as Industrial Disputes Act, Factories Act, Workmen's Compensation Act, Disciplinary, Appeal Rules and Railway Servant Service Conduct Rules etc.

The Personnel Department is the custodian of all Establishment Rules and Regulations and their interpretation in Service Matters. Many welfare activities like running of Staff Canteen, Holiday Homes, Consumer Cooperative Societies, Railway Schools and Institutes are also undertaken by the Personnel Department.

2. ORGANIZATION HIERARCHY OF PERSONNEL DEPARTMENT

The Personnel Department at Railway Board is headed by Director General (HR) who is assisted by Additional Member (Staff), Principal Executive Director (Training and MPP) and Legal Advisor.



At Zonal level the Personnel Department is headed by Principal Chief Personnel Officer (PCPO) duly assisted by Chief Personnel Officers (CPO), Dy. Chief Personnel Officers (Dy. CPO), Sr. Personnel Officers (SPO) and Assistant Personnel Officers (APO).

At Divisional/Field level there are Sr. Divisional Personnel Officers (Sr. DPO), Divisional Personnel Officer (DPO)/ Assistant Personnel Officer (APO).

3. ROLES AND RESPONSIBILITY OF THE DEPARTMENT

3.1 At Railway Board level

- I) Framing/Interpretation of Rules.
- II) Policy and Procedure relating to Labour Relations and Labour Laws.
- III) All establishment matters relating to Territorial Army of the Railways.
- IV) Policy relating to Staff Welfare such as Education, Railway Schools, Passes and PTOs, Staff Benefit Fund, Welfare Amenities like Canteen, Holiday Homes etc.
- V) Policy on Discipline and Appeal Rules and Railway Services Conduct Rules.
- VI) Formation of Pay Commission Cell.

3.2 At Zonal level/Divisional/Field level

- I) Recruitment, Training, Promotion and Appointment to various cadres.
- II) Ensuring implementation of all policies on establishment matters over the Zone.
- III) Ensuring proper Man Power Planning, Staff Welfare, Industrial Relations, Staff Grievances and Court Cases.
- IV) Preparation of Salary Bills other than RPF and Accounts Department.
- V) Maintenance of Service Record and Leave Accounts of Non-gazetted staff (other than RPF and Accounts Department).
- VI) Interpretation of rules and issue of Policy Circulars.
- VII) Working of Railway Recruitment Cell (RRC) (for zonal level only).
- VIII) Efficient Running of Holiday Homes, Railway Schools and Staff Canteens.
- IX) Implementation of Hours of Employment Regulations.
- X) Policy matters relating to Cooperative Societies.
- XI) Allotment of Railway accommodation (for zonal level only).
- XII) Staff Benefit Fund.
- XIII) Creation, Abolition and Surrender of NG posts.
- XIV) Re-engagement of Retired Personnel.
- XV) Re-deployment of medically de-categorized staff¹⁶

¹⁶ Chapter-13 of IREM

XVI) Issue of passes

4. LIST OF ACTIVITIES

Level of Unit	Main Activity	Allied/ Sub-activity
RB, Apex and field units	Man Power Planning	Manpower Planning – Creation, abolition, transfer of posts, cadre review.
RB, Apex and field units	Recruitment	Direct Appointments (for Group ‘A’ RB level only) Compassionate Appointments Appointment against Sports Quota Substitutes Re-engagement of retired railway servants Re-deployment of medically de-categorized staff ¹⁷
RB, Apex and field units	Training and development	To organise various trainings such as initial training, refresher training, promotional training and Special professional training.
RB, Apex and field units	Salary, Allowances and Sanctions	Payroll-Wage, salary, annual increment, pay fixation, allowances, recovery, sanctions related to establishment.
RB, Apex and field units	Transfers and Postings	Transfers and Postings in various circumstances
RB, Apex and field units	Performance Appraisal	Review of APARs
RB, Apex and field units	Employee services and benefits	Leave Railway Passes and PTOs

¹⁷ Chapter-13 IREM

		Payment under Employee's Compensation Act, 1923 Hours of Employment Regulations (HOER) Issue of UMID cards ¹⁸
RB, Apex and field units	Promotions and Demotions	Regular and ad-hoc promotions including Modified Assured Career Progression Scheme (MACPS)
RB, Apex and field units	Disciplinary matters	Minor Penalties Major Penalties
RB, Apex and field units	Settling Industrial Disputes	Permanent Negotiation Machinery (PNM) Joint Consultative Machinery (JCM) Participation of Railway Employees in Management (PREM) Legal Cell (Railway Board only)
RB, Apex and field units	Incentives and Financial aids	Productivity Linked Bonus Advances to Railway servants- House Building Advance (HBA) Computer Advance
RB, Apex and field units	Setting up and maintenance of Welfare Activities	Staff Benefit Fund (SBF) Allotment of railway quarters (except RB), Co-operative Societies Other staff welfare activities
RB, Apex and field units	Pension, Post retirement benefits and Grievance Redressal of Pensioners	Superannuation pension Retiring pension Invalid pension Compensation pension Compulsory retirement pension Compassionate allowance Family pension Commutation of pension

¹⁸ RB's letter No. 2018/Trans. Cell/Health/ Medical Cards dated 08.06.2018 and 2018/Trans. Cell/Health/Medical Card dated 04.01.2019

		Retirement gratuity or death gratuity Grievances redressal of pensioners Exgratia payments ¹⁹
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5. IMPORTANT RISK PARAMETERS

The risk analysis of the Personnel Department should be done on following parameters

- I) Quantum of Recruitment and Appointments
- II) Number of promotion in a year
- III) Number of disciplinary cases- finalized and pending.
- IV) Employee Grievances received
- V) Revision of pay etc. due to pay commission report and cadre restructuring etc.
- VI) When last audited viz. Audited last one year/ three year/ five year/ more than five year/ never audited.
- VII) Audit perception based on Newspaper reports, Parliamentary questions, RTIs, complaints lodged etc.

6. IT APPLICATIONS USED IN PERSONNEL DEPARTMENT

The Indian Railway embarked on a speed work of switching over to IT driven administration of functions and has implemented various IT applications in the last few years. At present Accounting Information Management System (AIMS), NIVARAN, Railway Employee Self Service (RESS), Human Resource Management System (HRMS), ARPAN and Unique Medical Identification (UMID) are the IT applications being used by the Personnel Department from which the detailed information can be extracted for exercising audit checks as stated against each items above.

6.1 Accounting Information Management System (AIMS)

AIMS is a Web Based application which covers Establishment, Pay Roll, Leave Account, PF, Pension and other important modules being dealt by Personnel Department and also facilitates internal checks, bill passing, cheque writing, Monthly and Annual account compilation, budget and financial review and forecast being dealt by Finance Department.

¹⁹ RB letter.No. E(W)2016/EG-1/4 dated 25.11.2016

Modules available in AIMS are listed below-

I) Human Resource

a) Employee Profile

It contains particulars relating to Bio-data, family details, email, Aadhar Number, etc.

b) Pay Roll

Containing field such as Pay and allowances, Increment, Income Tax, Travelling Allowance, Bonus, Arrears, supplementary Pay sheet, change card, Quarters, electricity, Provident Fund, REGIS, etc.

c) Service record

Service record containing details of transfers and postings, regularization, promotions, change in service status, confirmations, etc.

d) Leave

Containing details of leave balance, posting of leave, special leave, cancellation of leave and leave debit entry.

e) Settlement

It contains Pension detail and Pension bills viz. Leave/GIS bill, GIS entry, Gratuity bill, Arrears, Bill revision, etc.

f) Cadre

Contain sanctioned posts.

g) Loans and Advances

It contains processing of loans, recovery of principal amount as well as interest.

Reports generated by Human Resource module are given in Annexure 'A' which may be referred to during audits.

II Finance

a) Internal check

b) Books

c) PF

d) Pension

e) Cash and Pay

f) Suspense

g) Budget

6.2 NIVARAN

NIVARAN is a web based portal for redressal of grievances of serving as well as retired employees. Access to the portal is given to the identified authorities at three levels viz. Railway Board (Tier 1) → Zonal Railway/ PUs (Tier 2) → Divisional and extra divisional offices (Tier 3). The time period of maximum of 60 days is fixed for redressal of the grievance. Action is required to be taken by the 'Admin's' representative within 48 hours of registration of the grievance. The case should either be forwarded to the concerned authority or the course of action to be followed is required to be recorded on the portal. On closure of the grievance the complainant is given a period of 45 days for Appeal ([RB's letter No. 2016/ED/ERP/NIVARAN II dated 25.07.2016](#) and NIVARAN portal <http://nivaran.railnet.gov.in/nivaran/FAQ.seam>).

6.3 Railway Employee Self Service (RESS)

An Employee gets access to his/her financial and personal data through this portal. Employee must register to the site <https://aims.indianrailways.gov.in/IPAS> to view their Personal details, Salary, PF, Income Tax Projections and to download Pay Slips.

6.4 Human Resource Management (HRMS)

HRMS is being developed and implemented all across Indian Railways as a part of the digitalization of the entire details pertaining to the employees and to bring all employees related matters under one application by integrating the various existing packages such as IPAS, REIS, AIMS etc. (RB's letter No. ERP/2018/HRMS/CRIS/MoUpt.I dated 12.07.2019)

This will involve the following-

- I) Electronic Service Records and employee self-service access.
- II) Cadre management, leave and salary administration on real time basis.
- III) Complete electronic application and processing of loans and advances as well as settlement papers.
- IV) Maintaining record of APARs as well as trainings undergone by the employees. Making such data accessible for review at all levels. (Action Plan for five years).

6.5 Unique Medical Identification (UMID)

This facility has been introduced for bringing uniformity in the medical identity cards issued to employees and other beneficiaries on Indian Railways. The UMID Software has been developed by South Central Railway (SCR) and the SCR is responsible for maintenance of UMID System for pan India.

Under UMID, the medical cards would be plastic based cards following separate color strips for identifying serving and retired employees and the dependents-

Beneficiaries	Color code
Serving Railways employees	Blue strip at Top and Bottom
Pensioners	Green strip at Top and Bottom
Medical beneficiary of serving employee	Blue strip at Top and Yellow at Bottom
Medical beneficiary of Retired employee	Green strip at Top and Yellow at Bottom

The medical card will have 12 digits alpha numeric Unique All India Number and would also contain the level of entitlement of employee indicating the level of facilities to be provided to the beneficiary. The medical cards for beneficiaries up to the age of 15 years would be valid for five years, after which it would be renewed. For beneficiaries above 15 years the medical cards would be renewed on attaining the age of 40 years and at the time of retirement. This card would be reissued on change of level of entitlement. ([RB's letter No. 2018/Trans. Cell/Health/ Medical Cards dated 08.06.2018](#) and [2018/Trans. Cell/Health/Medical Card dated 04.01.2019](#))

7. AUDIT FOCUS AREA – CHECK LIST

7.1 Man Power Planning

Manpower planning includes various sub-activities relating to creation of posts including supernumerary posts, identification of surplus posts, abolition and transfer of posts, review of cadre, assessment of vacancies etc. While the manpower planning for Group 'A' posts is done at Railway Boards level, the same is done at the Zonal level for the remaining Groups of posts (viz. Group 'B', 'C' and Group 'C' MTS).

7.1.1 Cadre Management

The strength including the number and character of post of the Railway Services for Group 'A' and 'B' is determined by the Railway Board. The General Managers of Indian Railways have the powers to create gazetted posts in Group 'A' and Group 'B', only to the extent stipulated in Item (3) of [Annexure II of Chapter V of Indian Railway Financial Code Vol. I](#) (First Edition 1982) subject to such limits and instructions as may be laid down by the Railway Ministry from time to time. ([Para 110 R-I](#))

In the Railway Board and attached offices - The number and character of Group C & Group C MTS posts in the office of the Railway Board and other offices, projects, organizations, immediately under its control shall be such as may be determined by the Railway Board. The Director General, Research, Designs and Standards Organisation or any other authority to whom the powers may be specifically delegated by the Railway Board may create temporary posts

on the conditions prescribed in their respective schedules of power. ([Para 119 R-I](#))

On Railways, Production Units or other Establishments - The number and character of Group C & Group C MTS posts may be determined by the General Managers or the authority to whom such powers are delegated, provided that the prior sanction of the Railway Ministry is necessary for the introduction of a new category not already obtaining on a Railway. ([Para 120 R-I](#))

During Audit of Cadre/Scale check, it should be seen whether –

([Para 1319 to 1323](#) and [1408 to 1414](#) (A-I))

- I) Registers in [form A.1319](#) and [1407](#) are being maintained in the Account Office for the purpose of cadre check.
- II) Appointments are not made in any grade or class of Railway Service in excess of the sanctioned number of posts.
- III) No post is filled or held in abeyance without the orders of competent authority.
- IV) The staff are not engaged on temporary posts beyond the period of their currency.

7.2 Recruitment

The normal recruitment is determined with reference to the sanctioned strength of a service or department. When, however, the total actual strength of a service is in excess of or below the total sanctioned strength, recruitment would be so adjusted as to enable the total sanctioned strength to be worked compatible with the avoidance of shortage on the one hand and excesses on the other. ([Para 204 R-I](#))

The principal modes and agencies of recruitment on Indian Railways are as under-

- I) Union Public Service Commission for Group 'A' Services
- II) Railway Recruitment Board for Group 'C'
- III) Railway Recruitment Cell for Group 'C' MTS
- IV) Screening of Substitutes
- V) Appointment on compassionate grounds
- VI) Appointment against sports quota
- VII) Appointment on the grounds of cultural and artistic talents
- VIII) Appointment of physically handicapped persons through RRB & RRC.
- IX) Appointment against Scouts and Guide Quota

The recruitment of officials in various Group is done by the following agencies-

Group 'A'	Done by Union Public Selection Commission through All India Competitive Examination and Interview. Besides, this indirect recruitment through promotions of eligible Group 'B' officers.
Group 'B'	Filled by promotion from serving Group 'C' candidates.
Group 'C'	Done by Railway Recruitment Boards (RRBs) - Both for technical and non-technical posts. Besides, this indirect recruitment through promotions of eligible Group 'C' officials.
Group 'C' MTS	Done by Railway Recruitment Cells (RRCs) also undertake recruitment under Physically Handicapped Quota and also process recruitment through Sports Quota, Scouts & Guides Quota, Recruitment of Act Apprentice as well as Cultural Quota.
(Chapter-2 R-I)	

7.2.1 Railway Recruitment Board (RRB)

To cater the needs for recruitment of Group 'C' staff, Railway Board have setup 21 Railway Recruitment Boards over Indian Railways. All Group 'C' recruitments are conducted by RRBs except recruitments made by Zonal Railways and Production Units viz. appointment of compassionate ground, appointment against cultural and scout quota etc. (Para-109 IREM Vol. I)

Railway Recruitment Boards are placed under the control of Chairman who is assisted by members and a Secretary.

The main functions of RRBs are to –

- I) Scrutinize indents received from zonal railways and production units and arrange for publication of vacancies in leading newspaper and on website.
- II) Contact specialists for setting question paper.
- III) Arrange venue for organizing examination,
- IV) contact Railway Officials for arranging Personnel for supervision,
- V) Frame result and send the list of successful candidates along with required documents to Zonal Railways.

During audit of RRBs, besides other establishment checks given under Railway Recruitment Board, it is to be seen that no deficiency occurs due to lack of coordination amongst Headquarters office, division office, RRB, examination conducting agency and local bodies.

7.2.2 Compassionate Appointments

In respect of appointment on compassionate grounds, the following checks should be exercised:-

- I) That appointment on compassionate grounds has been given only in following conditions-
 - a) Death of Railway servant.
 - b) Railway servants missing for seven years/three years in certain cases in which case approval of GM is required.
 - c) Permanently incapacitated Railway servants for whom no alternative job is available.
- II) That the person is one who is eligible to be appointed on compassionate grounds i.e. Son, adopted Son, Daughter, adopted Daughter, Widow/Widower. In case a near relative is considered for appointment on compassionate grounds it should be seen that necessary conditions framed in this regard have been met with.
- III) That in case of appointment of adopted Son and adopted Daughter it should be seen that there is satisfactory legal proof of adoption and was valid before the death/medical de-categorisation of Railway servants.
- IV) That the appointment has been made within the stipulated time period of five years from the date of occurrence of the event. Personal approval of General Manager is required for cases of compassionate appointment beyond the period of five years and upto twenty-five (25) years.
- V) That the person appointed as a trainee on compassionate grounds has acquired the minimum educational qualification within five years of appointment.
- VI) That the probation period of the person appointed as trainee on compassionate grounds is taken into consideration only from the date he/she acquires the minimum educational qualification.
- VII) That no Overtime Allowance is paid to the person appointed as trainee on compassionate grounds.
- VIII) That all appointments on compassionate grounds are made only in the recruitment grades like Office Clerk, Commercial Clerk, Assistant Station Master Etc. and not in the intermediate grade i.e. one, which is filled purely by promotion.
- IX) That the appointment has been made by the competent authority viz. General Manager or the authority to which such powers have been delegated.
- X) That relaxation in age and educational qualification has been given by the competent authority.

(RB's Master Circular No. 16, RB's letter No. E (NG) II/98/RC-1/64 dated 31.05.2011 RB's letter No. E (NG) II/1998/RC-1/64 dated 14.09.2012)

7.2.3 Appointment against Sports Quota

Recruitment of sports person both in Group 'C' and 'D' is done through (i) Talent Scouting and (ii) Open Advertisement. Sixty percent of the total quota, including the share of Railway Sports Promotion Board (RSPB), is done through Talent Scouting and balance forty percent through Open Advertisement. The recruitment is done by RSPB, Zonal Railways and Production Units against the quota allotted to each. Talent Scouting Quota of RSPB Pool is to be operated by RSPB. However, the requests of Zonal Railways / Production Units etc., duly recommended by the President of their Sports Association for release of berths from RSPB Pool, may be considered by RSPB on merit. (RB's letter No. E(Sports)/2007/Policy/3 dated 30.03.2007)

During Audit of recruitment against Sports Quota the following should be seen-

- I) That the quota allotted for the financial year is utilised during the particular year and is not carried forward.
- II) That the sports achievement of the recruitee is in the immediate previous two years from the date of receipt of application or the date of notification as the case may be.
- III) That the recruitment of sports person is made to a grade where there is an element of direct recruitment and that it is counted against such quota.
- IV) That the recruitment in the intermediate grades are done with the approval of the Railway Board.
- V) That the recruitment in the Production Units for sports person in the category of Skilled Artisans against the Group 'C' quota is counted against the 25 percent direct recruitment quota of Skilled Artisans. Further, such officials will have to complete the prescribed training.
- VI) That no relaxation in age limit and minimum educational qualification was granted in recruitment through Open Advertisement. In case of recruitment through Talent Scouting, any relaxation in the educational qualification is permitted after the approval of the Railway Board, subject to acquiring the minimum educational qualification within a period of three years from the date of such appointment. Besides this, it should be seen that the relaxation in age for recruitment against Talent Scouting is granted with the approval of the Railway Board.

7.2.4 Substitutes

Substitutes are the persons engaged in Railways on regular scales of pay and allowances in a vacant post, the process of filling of which has been delayed and

such posts cannot be kept vacant due to exigencies of work otherwise Railway Service may get adversely affected.

The substitutes in erstwhile Group 'D' are to be engaged with prior personal approval of the General Manager and those in Group 'C', with the prior approval of the Railway Board.

The maximum number of Substitutes that can be engaged for Safety and Train Operations in a financial year would be ten percent of the vacancies calculated as on 1st April of the year to be filled up during the financial year. For other categories the maximum number of Substitutes that can be engaged is two percent of the vacancies in these categories. The assessment of ten percent and two percent vacancies would be done by the Principal Chief Personnel Officer from the beginning of the financial year.

The following Audit checks should be exercised while reviewing the appointment of Substitutes-

- I) Whether a register for engagement of substitutes is being maintained.
- II) Whether personal approval of the General Manager/Railway Board was taken for engaging substitutes in Group 'D'/Group 'C' category respectively.
- III) That the assessment of vacancies by the Principal Chief Personnel Officer was done correctly.
- IV) That the substitutes engaged possess the requisite educational qualification.
- V) That to avoid any fraud/impersonation, the laid down procedure of verification/ authentication of Engagement Letter from PCPOs office by the division/unit concerned was followed.
- VI) That no temporary status is conferred to the engaged substitutes prior to completion of four months' continuous service.
- VII) That the engaged substitutes are given all rights and privileges of a temporary Railway employee only after completion of four months of continuous service.
- VIII) That only those substitutes are absorbed in regular employment who are in the current substitutes register.

(RB's letter No. E(NG)-II/2008/SB/SR/15 dated 17.09.2010 and dated 21.12.2010)

7.2.5 Re-engagement of retired Railway servants

Although presently Railway Board has discontinued the engagement of retired Railway servants [RB's letter No. E(NG)II/2020/RC-4/2 (Pt 2) dated 22.12.2020] but in view of the acute shortage of staff in various categories of posts the Railway

Board time to time permits the Zonal Railways to re-engage retired employees subject to the following conditions-

- I) Railway should issue necessary notification for such re-engagement by giving wide publicity through open advertisement.
- II) Re-engaged employees should not have been covered under the safety Related Retirement Scheme/Liberalized Active Retirement Scheme for Guaranteed Employment for Safety Staff (LARSGESS).
- III) While engaging such staff, medical fitness of the appropriate category should be obtained from the designated authorities.
- IV) Suitability/competency of the staff should also be adjudged before engaging and the issue of their safety record should be addressed.

During Audit of cases relating to re-engagement of retired staff the following checks should be exercised-

- I) The re-engagement is done considering reasonable justification for the same.
- II) Necessary procedure of issuing notification for such re-engagement through Open Advertisement was followed.
- III) No staff covered under Safety Related Retirement Scheme / LARSGESS are re-engaged.
- IV) The re-engaged staff are found medically fit by the appropriate authority, if engaged for safety category and other operational requirements.
- V) The re-engagement of such employees is not done beyond the prescribed age limit of 65 years.
- VI) Remuneration to the re-engaged employees plus their full pension does not exceed their last pay drawn.
- VII) The services of the re-engaged staff are terminated immediately on joining of selected candidates from RRBs.

(RB's letter No. E(NG)II/2010/RC-4/6 dated 27.09.2012 read with letter No. E(NG)-II/2007/RC-4/CORE/1 dated 12.12.2017)

Note: Scheme was terminated by RB Vide Letter No.E(P&A)I-2015/RT-43 dated 26.09.2018

7.3 Training and Development

The Railways provide training to all categories of staff and Officers with a view to improving their skills and ability. Training is imparted in Railway Zonal Schools, Systems Technical Schools and other such institutions of each Railway. The courses conducted at the training institutions are broadly divided into 4 categories, viz.

- I) Initial or induction training to meet the needs of new recruits;

- II) Promotion courses for employees who have to undertake duties of a different nature with higher responsibility;
- III) Refresher courses to keep the employees abreast of the latest developments in their own subjects for better discharge of their duties and responsibilities; and
- IV) Special types of courses to meet specific needs, such as management courses, work study courses, operational research seminars, etc.

The Railways have also been taking advantage of the offers of training facilities abroad under the various technical aid plans of Foreign Governments and Agencies. (Para-407 of Indian Railway Administration & Finance)

The duration of initial training and stipend to be paid to Apprentices and trainees of various departments of Railways has been prescribed by the Railway Board. (RB's letter No. PC-V/2016/PS/1(Stipend) dated 02.02.2017)

During check of records pertaining to training to various officials it should be seen that-

- I) the Zonal Railways have followed the periodicity of initial training for technical and non-technical category as per Railway Board norms;
- II) in case of prescribed period of training being followed was at variance with the laid down norms, Railway Board sanction was obtained;
- III) the stipend paid to the Apprentices and trainees was as per rates prescribed by the Railway Board;
- IV) periodical refresher courses at stated intervals are being conducted as per the guidelines and orders of the Railway Board from time to time (Para-118 (a) of IREM Vol. I);
- V) in respect of employees failing in trade test, it is to be seen that no relaxation in the standard of trade test was allowed at the time of reappearance in the trade test after an interval of six months (Para-118 (b) of IREM Vol. I);
- VI) required security deposit was made by the apprentices/trainees during their prescribed training period (Para-119 of IREM Vol. I); and
- VII) the required agreement for the period of training/apprenticeship was entered into (Para-120 (iii) of IREM Vol. I).
- VIII) Recruitment of Act apprentices and obtaining reimbursement of 25 per cent of stipend paid to Apprentices under National Apprenticeship Promotion Scheme²⁰

²⁰ *Guidelines for Implementation of National Apprentice Promotion Scheme*

7.4 Salary and Allowances

After computerization, salary is prepared and processed on Accounting Information Management System (AIMS) Software. All the related schedules and reports are generated by the system. Besides this, electricity bills are taken into account for recovery through AIMS by the Electricity Department itself and the system has also been linked with Crew Management System (CMS) for payment of Kilometrage Allowance and Allowance In lieu of Kilometrage (ALK).

After the implementation of recommendations of the 7th Central Pay Commission, a system of pay levels has been introduced which contains 18 pay levels in a matrix of 40 years of service. The annual increment is now granted either on 1st January or on 1st July.

During audit of pay bills, it should be seen that-

- I) there is a proper sanction to the post held by the employee;
- II) if more than one employee is shown as on duty against one and the same post, or if an employee is shown as on duty against a post not sanctioned by the competent authority, the pay and allowances of the employee concerned is held under objection. (Para-1409 A-1);
- III) the employee is entitled to the amount paid to him and of which he is actually in charge. (Para-1302 A-1);
- IV) the pay bill of each unit contains a summary of the sanctioned strength and the actual strength of the unit. Instances of excess over the sanctioned strength should be taken up. (Para-1408 A-1); and
- V) the allocation of the charges and that of the recovery has been correctly made;

A detailed check should be carried out with reference to the following:

- I) For new posts, it should be seen that sanction to the post has been obtained. (Para-1207 A-I)
- II) For first appointment to railway service the following documents should be examined-
 - a) Order of appointment;
 - b) Health certificate as required by rule;
 - c) Report of the date of birth duly supported by authentic records, as required under the rules;
- III) For transfer:
 - a) Last Pay Certificates;
 - b) Reports of dates of handing and taking over charge in the case of Gazetted Officers.
- IV) In case of leave:

- a) Sanction to the leave, and statement of its nature and extent;
 - b) Admissibility of the leave salary claimed under the rules applicable to each case;
- V) In the cases of promotion, increment or any new claim that the sanction of competent authority exists.
- VI) Necessary certificate required to be furnished in support of the House Rent Allowance drawn for the periods of leave/temporary transfers have been given.
- VII) Increment certificate is appended to the first bill in which a periodical increment is drawn for a Government Servant.
- VIII) Allowances other than pay, personal pay, overseas pay, deputation allowance etc. have been sanctioned by the competent authority. A reference to the original sanction should always be made in such cases.
- IX) House Rent Allowance has not been drawn for employees who have been allotted Railway/Government accommodation.
- X) Departments having a leave reserve, no substitute is engaged even when the number of officers on leave exceeds the leave reserve unless specially permitted under any extant orders.
- XI) No pay has been passed for a Government servant beyond the date of attaining the age of superannuation or on the expiry of a term of extension of service sanctioned by competent authority.
- XII) Audit of pay bills of Gazetted Officers is carried out with the help of Salary Audit Registers maintained in the Accounts Office ([Para-1305 A-D](#)) in which details such as all sanctions to pay, leave and transfer and the recoveries to be made etc. are recorded. The bills are traced in the Cadre Register ([A 1319](#)) to see that the sanctioned scales have not been exceeded.
- XIII) The recovery of electricity charges has been made from the staff occupying railway quarters and the same was taken into account while preparation of salary bill through AIMS.

7.4.1 Check of Allowances

Dearness Allowance

Railway servants are granted dearness allowance on the scales and under the conditions laid down by the Central Government from time to time ([Para-1401 R-II](#)). The dearness allowance is a distinct element of remuneration and is not treated as pay within the ambit of [Rule 1303 \[FR-9 \(21\), R-II\]](#).

During audit it should be seen that -

- D) in case of an employee under suspension, the dearness allowance paid is as per the actual subsistence allowance ([Para-1411 R-II](#));

- II) in case of joining and leaving service, the dearness allowance is determined with reference to the monthly rate of pay and will be proportionate to the actual days of employment in the month (Para-1408R-II);
- III) the dearness allowance is paid based on leave salary sanctioned during Study Leave (Para-1413 R-II);
- IV) the dearness allowance is not paid during Extra Ordinary Leave without pay (Para-1412 (1) (a) R-II); and
- V) in case of leave preparatory to retirement spent in India, Dearness Allowance is paid only during the first 180 days but if leave preparatory to retirement is spent outside India, Dearness Allowance is not paid (Para-1412 (1) (a) R-II).

House Rent Allowances

All Railway servants, other than those provided with Government accommodation/hired accommodations, posted at qualified cities shall be paid House Rent Allowance without production of rent receipts or receipts for payment towards house or property tax. Only a certificate is required to be furnished by the employee that he is incurring some expenses on rent. The HRA shall also be payable to the employees who are living in their own houses subject to the production of a certificate that they are paying towards house or property tax or maintenance of the house (Para-1703 R-II). The rates of HRA admissible is as under-

Classification of Cities/Towns	Rate of House Rent Allowance per month as a percentage of Basic Pay only
X	24%
Y	16%
Z	8%

The rates of HRA would not be less than Rs.5400, Rs.3600 and Rs.1800 at X, Y and Z class cities respectively. The rates would be revised to 27%, 18% and 9% for X, Y and Z class cities respectively when Dearness Allowance (DA) crosses 25% and further revised to 30%, 20% and 10% when DA crosses 50%. The term 'basic pay' in the revised pay structure means the pay drawn in the prescribed pay levels in the Pay Matrix and does not include Non-Practicing Allowance (NPA) etc. or any other type of pay like special pay, etc. (RB's letter No. E(P&A)II-2017/HRA-7 dated 19.07.2017)

The payment of House Rent Allowance shall be subjected to the following audit checks-

- I) That the payment of HRA is paid as per the rates in vogue;

- II) That no HRA is paid to Railway servants if he shares accommodation allotted to his parents, son, daughter by Railway, Government/Autonomous Public undertaking and semi-Government organisation (Para 1706 R-II);
- III) That no HRA is paid to a Railway servant if his wife/her husband has been allotted Government/Railway accommodation at the same station (Para 1706 R-II);
- IV) That no HRA is paid to a Railway servant who proceeded on leave in excess of 180 days except in conditions provided in Para 1707 of R-II;
- V) That no HRA is paid to a Railway servant for the entire period of leave who proceeded on sanctioned leave whether on medical grounds or otherwise, does not join duty after availing such leave and resigns (Para 1707 R-II);
- VI) That no HRA is paid to Apprentices (other than Mechanics) and probationers in non-gazetted service during the period of their training;
- VII) In case of transfer it should be seen that no HRA is paid to a Railway servant who is transferred to another station and retains the quarter at old station for a period beyond eight months or to the end of the Academic year of children (RB's letter No. E(G) 2011 QR1-15 dated 28.04.2015);
- VIII) In case of transfer, no HRA is paid to a Railway servant at the new station who has unauthorisedly retained Railway accommodation and paid damage rent at old station (RB's No. E(P&A)II/83/HRA/6 dated 20.05.1983);
- IX) That a Railway servant under temporary transfers not exceeding 180 days is paid HRA with reference to rate applicable at old station (RB's No. E(P&A)II/87/HRA/CCA/31 dated 18.11.1987; and
- X) That a Railway servant under training is allowed HRA only on production of required certificate prescribed in Rule 1707 (iii) R-II (Para-1713 R-II).
- XI) That in event of occupation of Railway accommodation beyond permissible period at the previous place of posting, no HRA is paid to the Railway servant at new place of posting. (RB's letter no. (EG)99 QR1-16 dated 16.03.2004)

Children Education Allowance (CEA)/Hostel Subsidy

The reimbursement of Children Education Allowance (CEA)/Hostel Subsidy is admissible only for the two eldest surviving children with the exception that in case the second child birth results in twins/multiple births, it would be treated as single delivery. In case of failure of sterilization operation, the CEA/Hostel Subsidy is admissible in respect of children born out of the first instance of such failure beyond the usual two children norm.

The amount for reimbursement of Children Education allowance will be Rs.2250/- per month (fixed) per child, irrespective of the actual expenses incurred

by the Govt. Servant. In order to claim reimbursement of CEA, the Govt. servant should produce a certificate issued by the Head of the Institution for the period/year for which claim has been preferred. The certificate should confirm that the child studied in the school during the previous academic year. In case such a certificate cannot be obtained, self-attested copy of the report card or self-attested fee receipt(s) {including e-receipt(s)} confirming/indicating that the fee deposited for the entire academic year can be produced as a supporting document to claim CEA. The period year means academic year i.e. twelve months of complete academic session.

The amount of ceiling of hostel subsidy is Rs.6750/- pm. In order to claim reimbursement of Hostel Subsidy for an academic year, a similar certificate from the Head of Institution confirming that the child studied in the school will suffice, with additional requirement that the certificate should mention the amount of expenditure incurred by the Government servant towards lodging and boarding in the residential complex. In case such a certificate cannot be obtained, self-attested copy of the report card and original fee receipt(s)/e-receipt(s) which should indicate the amount of expenditure incurred by the Government servant towards lodging and boarding in the residential complex can be produced for claiming Hostel Subsidy. The expenditure on boarding and lodging or the ceiling of Rs.6750/- as mentioned above, whichever is lower shall be paid to the employee as Hostel Subsidy. The period year will mean academic year i.e. twelve months of complete academic session.

The reimbursement of Children Education Allowance for Divyaang children of government employees shall be payable at double the normal rates of CEA prescribed Rs.2250/- i.e. Rs.4500/-.

The above rates/ceiling would be automatically raised by 25% every time the Dearness Allowance on the revised pay structure goes up by 50%.

The Hostel Subsidy and Children Education Allowance can be claimed concurrently.

During audit it should be seen:-

- I) That reimbursement of CEA/Hostel Subsidy is paid at prescribed rates.
- II) In case both the spouses are Government servants, only one of them avails reimbursement under Children Education Allowance and Hostel Subsidy.
- III) That the CEA/Hostel Subsidy is paid only for two eldest surviving children as prescribed under the rule.
- IV) That the Hostel Subsidy is paid to the eligible child studying in a residential educational institution located at least 50 kilometers from the residence of the Government servant.

- V) That the CEA is not paid to a child who is admitted in the same class in another school although the child passed out from the same class in pervious school or in the mid-session.
- VI) That the CEA/Hostel Subsidy is not paid beyond passing of the class XII or the age limit prescribed (20 years and 22 years for Divyaang child) whichever is earlier.
(RB's letter No. E(W) 2017/ED-2/3 dated 13.08.2018)

Running Allowance

The Running Allowance is granted to running staff for the performance of duty directly connected with the charge of moving trains and includes Kilometrage Allowance or Allowance in lieu of Kilometrage but excludes Special Compensatory Allowances. The Running Allowance is paid to the following Railway servants-

LOCO	TRAFFIC
1.Loco Pilots/Assistant Loco Pilots (including Motor Man and Rail Motor Drivers, but excluding Shunters)	1. Guards
2. Shunters	2. Assistants Guards

(Para-1507 R-II)

Following Running Allowances are admissible to the Running staff-

- I) Kilometrage Allowance(Para 906 IREM Vol-I)
- II) Allowance in lieu of Kilometrage (ALK) (Para 907 IREM Vol-I and Para-905 (ii) IREM Vol-I)
- III) Allowances for Loco Inspectors (Para-1514 to 1515 R-II)
- IV) Allowances for Drivers drafted to perform the duties of Power Controllers/Crew Controllers(Para-1516 R-II)

In addition to above, the following allowances are also admissible to running staff-

- I) Allowance in lieu of Running Room facilities.
- II) Breach of rest allowance.
- III) Outstation (Detention) Allowance.
- IV) Outstation (Relieving) Allowance.
- V) Accident Allowance.
- VI) An officiating Allowance when undertaking duties in higher grades of posts open to running staff or in stationary appointments.
(Para-905 (iii) and (iv) IREM Vol-I)

During check of running allowance and other allowances payable to the running staff as noted above, the following audit checks should be exercised-

- I) That the Kilometrage Allowance and Allowance in lieu of Kilometrage are being charged in AIMS is as per the Crew Management System (CMS).
- II) That the manual corrections if any carried out in the ‘Crew Sign in detail’ generated by CMS, have been verified by the competent authority.
- III) That the Running Allowance and other such allowances payable to running staff are paid at the rates prescribed from time to time.

Travelling Allowance

Travelling allowance means an allowance granted to a railway servant to cover the expenses which he incurs in travelling in the interests of the public service. It also includes allowances granted for the maintenance of conveyances. (Para-103 (52) R-I)

The following are the different kinds of Travelling Allowances payable to a Railway servant-

- I) Permanent or consolidated travelling allowance
- II) Conveyance allowance
- III) Mileage allowance
- IV) Daily Allowance
- V) Actual cost of travelling (Para-1604 R-II)

During audit it should be seen that-

- I) the bill is countersigned by the competent Controlling Officer.
- II) the claim for travelling allowance is submitted within 60 days succeeding the date of completing of journey. Cases of delayed submission passed should have the approval of the Head of Department. (RB’s letter No. F(E)I/2018/AL-28/29 dated 23.03.2018)
- III) the claim of the railway servant re-engaged after retirement are as per the prescribed rate of 60% of the applicable daily allowance corresponding to the pay drawn/post held by him immediately prior to his retirement. (RB’s letter No. F(E)I/2015/AL-28/58 dated 16.03.2017)
- IV) for attending a training course in India, where boarding and lodging are not provided, daily allowances is restricted upto 180 days. (RB’s letter No. PC-IV/86/IMP/AL/7 dated 09.02.1987)
- V) no transfer grant is paid to a railway servant on temporary transfers not exceeding 180 days, in case full daily allowance was paid for such period. (RB’s letter No. PC-IV/86/IMP/AL/7 dated 09.02.1987)
- VI) on training, other than initial training, where messing facility is compulsory, payment of daily allowance is restricted to 20 per cent of the

daily allowance admissible. (Para 1685 R-I and RB's letter No. E(MPP)85/8/I dated 24.06.1988)

- VII) the travel by air, if any, is covered by the rules or special sanction therefor; officers who countersign their own bills do not abuse this privilege;
- VIII) the payment of travelling allowance is restricted to the period of temporary transfer only;
- IX) the desirability of granting a fixed conveyance allowance where the charges for conveyances are heavy;
- X) the justification for the rate of motor car allowance which may have been granted on comparison with the amount of travelling to be done;
- XI) the possibility of reduction of fixed travelling allowance to officers on construction when the linking is complete and the free use of a trolley is granted; and
- XII) arrangements exist to deface travelling allowance journals accompanying travelling allowance bills in a proper manner to prevent them from being passed a second time for payment.
- XIII) the claim is accompanied by necessary certificates, in special cases as required by the rules. (Para-1213 (c) A-I)
- XIV) the claim is accompanied by necessary authority for travelling beyond jurisdiction. (Para-1213 (d) A-I)

Transportation Allowance

Transportation allowance is admissible to railway servants as per their entitlement given in RB's letter No. PC-V/2017/A/TA/1 dated 03.08.2017.

During audit it is to be seen that-

- I) transportation allowance is not paid to those employees who have been provided with facility of Government transport.
- II) transportation allowance is not paid during the period of deputation abroad.
- III) transportation allowance is not paid to a railway servant who is absent from his headquarters/place of posting for full calendar month(s) on leave/tour/training.
- IV) transportation allowance is not paid to a railway servant proceeding from his residence to the place of duty beyond 8 kms and back for which road mileage/daily allowance or free transportation for field/inspections/survey has been provided.
- V) no transportation allowance is paid to the railway servant for the particular month where duty days have been shown as zero in the AIMS.

7.4.2 Check of recoveries

Provident Fund– All railway servants, except those who enter service on or after 1st January, 2004 and those who are re-employed after final retirement from the Government Service, shall subscribe to the fund in accordance with Provident Fund (PF) Rules either from the first of the month following that in which they complete one year's continuous service or from the date of confirmation whichever is earlier (Para-904 R-I).

Every subscriber shall subscribe monthly to the fund when on duty, foreign service, deputation and temporary transfer (Para-908 R-I). The amount of subscription payable for any month would be $8\frac{1}{3}$ per cent of pay (Para-909 R-I).

During the audit of salary bills, the following audit checks pertaining to PF should be exercised that-

- I) the subscription is being deducted as prescribed rates (Para-909 R-I).
- II) withdrawals/advances have been sanctioned by the competent authority on valid reasons (Para-922 R-I).
- III) in case withdrawal/advance was sanctioned after the event, the same was applied for not more than three months after the event (Para-922 R-I).
- IV) advance on more than one account are not sanctioned simultaneously (Para-923 R-I).
- V) no new advance is granted unless at least 50 per cent of the previously sanctioned advance has been recovered (Para-923 R-I).
- VI) that the amount of advance recoverable is such that after making all permissible deductions, the net amount payable is not less than 50 per cent of the basic pay (Para-923 R-I).

Deduction under New Pension Scheme – Government of India have introduced a new defined contributory pension system for the new entrants to the Central Government Service replacing the existing system of defined benefits pension system. The New Pension System has come into operation with effect from 01.01.2004. The system is mandatory for all government servants who join government service on or after 01.01.2004. It has two Tiers i.e. Tier-I and Tier-II. In Tier-I government servants shall compulsorily make a contribution at the rate of 10 per cent of salary and DA and a matching contribution will be made by the government. The existing provisions of defined benefit pension and SRPF/GPF would not be available to the new recruits in the central government service joining government service w.e.f. 01.01.2004. In addition to the Tier-I, each government servant may also have a Tier-II withdrawable account at his option. Government will not make any contribution to Tier-II account. Government servant covered under the new system can exit at or after attaining the age of 60 years from the Tier-I of the system. In case of government servants,

who leave the system before attaining the age of 60 years, the mandatory annuitization would be 80 per cent of the pension wealth (RB's letter No. 2004/AC-II/21/1 dated 19.02.2004).

With effect from salary of April 2019 onwards, the government contribution would be 14 per cent of basic pay plus DA (RB's letter No. 2016/AC-II/21/7 dated 04.04.2019).

During audit it is to be seen that-

- I) recoveries towards the contribution to Tier-I of the system are effected from the first of the month following the month in which the railway servant has joined the service.
- II) Bill Drawing Officer consolidated the particulars in prescribed format of new entrants during previous month and sent it to Bill Passing Accounts Officer by 7th of each month to obtain Permanent Retirement Account Number (PRAN).
- III) monthly contribution is being recovered from the salary of the railway servant at prescribed rates including any arrear payment made from time to time.
- IV) in case the railway servant leaves the system before attaining the age of 60 years, the mandatory annuitization is restricted to 80 per cent of the pension wealth.

Group Insurance Scheme (GIS), 1980

This scheme has been provided for railway employees at contributory and self-financing basis. This scheme extends twin benefits of an insurance cover to help their families in the event of death in service and a lumpsum payment on retirement. The scheme is compulsorily applicable to all entrants joining railway service from 01.11.1980 and employees appointed prior to 01.11.1980 are also automatically covered by the scheme unless they specifically opt out of it by exercising an option.

A monthly amount of Rs.30, Rs.60 and Rs.120 for Group 'C', Group 'B' and Group 'A' respectively is subscribed under the scheme which is deducted from the monthly salary bill.

During audit of GIS related item, the following audit checks are to be done-

- I) that the employee is enrolled under the scheme from 1st of January every year and those who join the service on or after 2nd January of the year will be entitled only for insurance cover upto 31st December of that year.
- II) that nomination made by the railway servants under the scheme matches with that mentioned in the service book.

- III) that the payment made from insurance fund and saving fund is as per the table of benefits admissible as issued by the Railway Board and to the nominee as per the service records.
- IV) when valid nomination is not available the amount payable under the scheme would be as per the nomination, if any, made by the deceased employee under PF Rules. If there is no nomination under PF, the head of office arranges payment equally to the eligible members.
- V) that the addition of members is reflected under exceptional cases of AIMS generated CGEGIS statement summary in the month of January only.

Other recoveries

During audit it is to be seen that quarter rent, electricity charges and water charges are being regularly recovered from the railway servants occupying railway quarters. Further it should be seen that whenever such charges are revised retrospectively, the arrears thereof are recovered promptly. In the cases of retention of quarters, it should be seen that retention is covered by proper sanction and the rent/penal rent of the retained quarter is recovered as per orders in vogue. If an employee is transferred from one bill unit to other in AIMS, it is to be checked whether all deduction viz. quarter rent, recovery of advances etc. have been taken into account.

Audit of Sanctions and Orders

(Para-804 and 805 A-1 and Regulation 46 and 50 of Regulations on Audit)

The Railways are required to endorse or otherwise send copies to Audit relating to rules, regulations and general orders in respect of raising of revenues, incurring of expenditure and liabilities and management of assets and liabilities.

Checks given in Para 804 to 809 A-1 should be kept in mind while auditing sanctions.

Sanctions to be dealt with in the Personnel Branch will generally relate to creation and abolition of posts, extension of currency of temporary posts, sanctions of loan and advances, special pay/qualification pay, honorarium etc.

Following checks may be exercised during Audit of Establishment Sanctions and Orders-

- I) All sanctions and orders involving financial considerations are endorsed by the Finance Department, wherever necessary.
- II) All sanctions and orders involving financial considerations are issued under the signature of the officers concerned in ink and not over cyclostyled signatures.
- III) All sanctions and orders involving financial considerations are financially justified duly satisfying the Standards (canons) of financial propriety (Para 116 of F-I).

- IV) The sanctioning authority is competent to do so as per the Schedule of Powers.
- V) The currency of sanction of a temporary post has been extended under the approval of competent authority.

7.5 Transfers and Postings

The instructions for periodical transfers and postings of railway employees covers two broad category of staff (i) staff of Commercial department and Operating department (ii) staff working in offices such as Pay Bill section, Stores offices, Accounts offices, Fuel section, Medical department etc. Besides this, certain posts in various departments have been identified as “sensitive posts” (RB’s letter No. [E\(NG\)I-2009/TR/7 dated 03.04.2012](#)).

During audit of records of transfer and posting, it is to be seen that-

- I) railway servants holding a sensitive post including those who frequently come into contact with public and/or contractors/suppliers are transferred from one place to another or to a non-sensitive seat in the same place every four years.
- II) any transfer order issued for temporary transfers, specifically mentioned that such transfers are on temporary basis.
- III) no commercial staff transferred out of the division on complaints for corruptions and who were later exonerated or awarded a penalty of censure are transferred back to the parent division.
- IV) the request transfers were allowed in only initial recruitment grades. In case of intermediate grades in which direct recruitment is involved, the transfer should be allowed only against vacant direct recruitment quota post ([RB’s letter No. E\(NG\)I-2004/TR/16 dated 14.08.2007](#))
- V) the mutual transfers are allowed between employees belonging to the same category i.e. General with General, SC with SC and ST with ST to avoid any hardship to staff in feeder grade in the matter of their promotion ([RB’s letter No. E\(NG\)I-2004/TR/16 dated 14.08.2007](#) and [Para-310 and 312 of IREM Vol. I](#))
- VI) the proper registers are maintained for registering request transfers whether at divisional or workshop and zonal headquarters level.
- VII) while placing the indents on the RRBs/RRCs, the extent of additional candidates required is decided taking into accounts the number of employees who have applied for transfer to other divisions/railways.

7.6 Performance Appraisal

The system of writing of Annual Confidential Report (ACR) was modified to be termed as Annual Performance Appraisal Report (APAR) from the reporting period 2008-09 under which full APAR including the overall grade and

assessment of integrity shall be communicated to the concerned official after the report is complete with the remarks of the Reviewing Officer and the accepting authority wherever such system is in vogue. A time schedule for completion of various activities related to filling, submission, reporting, reviewing and disposal of representation, if any, has been laid down (DoPT's OM No. 21011/1/2005-Estt(A) (Pt-II) dated 23.07.2009). An official may represent on the assessment made and grading given by the Reporting/Reviewing Officer within 15 days of the date of receipt of APAR. On receipt of any representation from the official the same is required to be disposed of within one month of the receipt of such representation. The decision of the competent authority and the final grading shall be communicated to the officer reported upon within fifteen days of receipt of the decision of the competent authority (DoPT's OM No. 21011/1/2005-Estt(A)(Part-II) dated 14.05.2009 and RB's letter No. 2009/SCC/3/6 dated 18.08.2009 and RB's letter No. E(NG)I-2009/CR/2 dated 30.04.2010).

The writing of APARs for railway servants in the Grade Pay of Rs. 1900 which was earlier exempted has been introduced by the Railway Board (RB's letter No. E(NG)I-2013/CR/1 dated 30.12.2014) and for railway servants in Grade Pay of Rs. 1800, the same it has been introduced from 2018-19 onwards (RB's letter No. E(NG)I-2013/CR/1 dated 11.01.2019).

During audit it is to be seen that-

- I) the APARs of all the officials have been received duly completed and whether the Personnel Branch at Headquarters/Division/other field offices monitored the completion process.
- II) the laid down time schedule from completion of APAR process has been adhered to.
- III) the representation received from any railway servant has been disposed of within the prescribed time.
- IV) there is no delay in promotion of the official merely because of non-availability of the APAR for a particular period for which it has become due (RB's letter No E(NG)I-81 CR/4 dated 14.07.1981).

7.7 Employee services and benefits

- I) **Leave**– Railway servants are governed with [Railway Services \(Liberalised Leave\) Rules, 1949](#).

Following kinds of leaves are admissible to a railway servant-

- a) Leave on average pay (LAP) (Para-523 R-I and Para-1110 R-I)
- b) Leave on half average pay (LHAP) (Para-526 R-I)
- c) Commuted leave (Para-527 R-I)
- d) Leave not due (Para-528 R-I and Para-529 R-I)
- e) Extra Ordinary Leave (Para-530 R-I)

During check of leave account by audit, it should be seen that-

- a) the period of extraordinary leave/dies-non has been considered while affording credit for the next half year and reduced by 1/10th in case of LAP and 1/18th in case of LHAP accordingly subject to maximum of 15 days (Para-524(3) R-I)/ 10 days in case of LAP and LHAP respectively (Para-526 (7) R-I).
 - b) LHAP of not more than 24 months in one spell is sanctioned even in combination with any other kind of leave (Para-526(c) R-I).
 - c) twice the leave is debited against LHAP due for when sanctioned as commuted leave (Para-527(b) R-I).
 - d) in case a railway servant resigns from service or voluntarily retires during the period of leave not due without returning to duty, the leave not due is cancelled and his resignation/voluntary retirement is deemed to be effective from the date of which such leave had commenced. The recovery of leave salary for the period is also affected. In case he joins the duty but resigns or retires from service before earning such leave, the leave salary for the period of such leave is to be refunded by the railway servant (Para-528 R-I).
 - e) leave not due of not more than 360 days on medical grounds is granted during the entire service of railway servant (Para-528 R-I).
 - f) the leave preparatory to retirement of not more than 240 days is granted to a railway servant (Para-540 R-I).
 - g) the leave account of railway servant due to retire next year should be specially seen before the commencement of the year in which the railway servant is due to retire.
 - h) the leave availed is debited to the leave account which may be cross checked from attendance register and sanctioned leave application.
- II) **Railway Passes and PTOs** – Following kinds of passes are admissible to a railway servant or the entitled members of his/her only and dependent relatives-
- a) Duty Pass
 - b) Privilege Pass
 - c) School Pass
 - d) Post Retirement Complementary Pass
 - e) Passes to Widows of Railway employees
 - f) Residential Card Pass
 - g) Special Passes

The following audit checks should be applied while checking the records pertaining to Passes and PTOs that-

- a) actual stock of passes and privilege ticket orders on hand agrees with the number shown in the stock register,
- b) cheque and card passes and privilege ticket orders issued to staff, to contractors or other have been issued according to the pass rules of the Railway and/or the Indian Railways Conference Association;
- c) passes and privilege ticket orders issued to staff have been duly recorded in their personal accounts;
- d) passes and privilege ticket orders have been signed by authorised persons and none have been signed in advance,
- e) the used/ expired passes have been returned by the employees in time and pasted to block foils as required by rules, and
- f) passes and privilege ticket orders have been issued as per the entitlement of the railway servant.
- g) not more than two dependents are included in Privilege Pass/PTO subject to that the total number of persons are not exceeded five.
- h) children above 21 years of age are not included in Privilege Pass/PTO except the condition of entitlement VI in Schedule-III of Railway Servant Pass Rule, 1986.
- i) privilege passes are issued by the shortest route or the quickest route.
- j) a railway servant who proceeds on unauthorised absence/long leave and does not surrender the metal pass, three times the cost of metal pass is recovered from the railway servant (RB's letter E(W)99 PS-5-1/10 dated 02.07.1999)
- k) in respect of school pass it should be seen that the school certificate should be submitted once a year duly signed by the Headmaster/Principal of the recognized institution.
- l) where a guardian is included in a school pass, the age of the schooling son is under 18 years.
- m) no school passes are issued where the child is studying at the headquarter of the railway servant.
- n) the facility of the companion is allowed to a railway servant who is above the age of 65 years.
- o) one set of post retirement complementary pass has been disallowed for every month or part thereof above ten days of unauthorised retention of railway quarter by the railway servant (RB's letter E(W)99 PS-5-1/41 dated 03.11.1999).
- p) post retirement complementary passes are not issued to those railway servants who have been dismissed or removed from service or on

whom a penalty of cent percent cut in pension and gratuity has been imposed.

- q) no attendant is allowed in residential card pass.

III) **Payment under Employee's Compensation Act, 1923** – This Act was earlier known as Workmen's Compensation Act and is applicable to the employees mentioned in Section 2(1) (dd) Schedule-II of the Act. Under this Act, an employer is liable to discharge his liability to a Workman or his dependents for accident arising out of, and in the course of, his employment on account of either death or disablement whether permanent or temporary.

The following points should be borne in mind in auditing such payments-

- a) That the employee was on duty at the time of injury and that the injury arose in the course of and out of the employment;
- b) That the injured is a workman as defined in the Employee's Compensation Act, Section 2(1) (dd) and employed on monthly wages not exceeding Rs. 8000/- in any such capacity as is specified in Schedule II of Employee's Compensation Act;
- c) That there is full evidence of accident and a medical report, accident report and Police Report in serious accidents are attached in original to claims duly signed and attested. The exact nature of final injury should be specified and it should be ascertained whether there was any aggravation due to refusal to take railway medical help that there is no evidence of pretention;
- d) That the injury was not due to possibilities which could be foreseen and prevented, contributory negligence, disobedience of order or influence of drink or other intoxicant. It may also be examined whether the employee got in or out of a moving train when he had been definitely instructed not to do so;
- e) In cases of payments to dependents (as, defined in Section 2(1) (d) of Employee's Compensation Act) on account of the death of the employee, it should be seen that the death occurred in the course of his employment;
- f) That the method of calculating wages has been correctly followed as described in Section 5 of the Employee's Compensation Act;
- g) That the half monthly payments are correctly made and deducted from hospital leave salary payments made, if any;
- h) The pay order should be traced into the register of payments under Employee's Compensation Act maintained by Accounts Office;
- i) Where the Railway pays compensation for contractors' labour, it should be seen that the amount is recovered from the contractor.

- j) The compensation payment under the Act is made within due date to avoid interest and penalty payments (Section 4A).
- IV) **Hours of Employment Regulations (HOER)**-The hours of employment of Railway Servants are regulated under the provisions given in Chapter XIV of the Railways Act 1989 and instructions issued by the Railway Board from time to time. Hours of Employment Regulations are applicable to all non-gazetted railway servants including casual labour and substitutes except the employees governed under the Factories Act, the Mines Act, the Minimum Wages Act and the Merchant Shipping Act. Under these regulations, Railway employees have been classified as ‘intensive’, ‘continuous’, ‘essentially intermittent’ and ‘excluded’ categories for the purpose of hours of work. Details of daily duty hours, weekly standard hours, weekly rest hours, weekly statutory hours and basis for commuting the duty hours have been given under these regulations. When the Railway servants are required to work extra hours than the prescribed, they would be entitled for payment of overtime allowance (OTA).

During check of payments under HOER, it should be seen that-

- a) duty roster has been framed for optimum utilization of existing staff so that payment of Overtime Allowance is minimized.
- b) cases of absence of more than 36 hours of running staff from Headquarters is being monitored closely to restrict such absence within reasonable limits.
- c) job analysis of duty hours of motor car drivers is carried out to determine the actual period of working.
- d) practice of granting compensatory off is adopted to curb the payment of OTA.
- e) OTA has been paid at prescribed rates.

(Authority: Chapter XIV of Railway Act 1989, RB’s letter nos. E(LL)2009/HER/1 dated 26.02.2010 and PC-V/2008/A/O/3 (OTA) dated 17.02.2010)

7.8 Promotions and Demotions

Promotions of Group ‘A’ officers and promotions from Group ‘B’ to Group ‘A’ are done with the approval of the Railway Board (Para-208 to 213 R-I). Promotions from Group ‘C’ to Group ‘B’ and Group ‘D’ to Group ‘C’ are done at the Zonal Railway.

The following audit checks may be exercised while reviewing cases of promotions-

- I) The calendar of selection was being maintained at various levels for considering the cases of promotions.
- II) Assessment of vacancies was done timely to avoid any delays and consequential grievances from the promotees.
- III) Correspondence regarding cases of erroneous promotions and consequences thereof if any, may also be seen.
- IV) A vacancy existed in the cadre in which the railway servant was promoted.
- V) In case of work charged post, such a post was current at the time of the promotion.
- VI) A railway servant was found fit to perform the duties attached to the post in which he was considered the promotion.
- VII) The railway servant had cleared the requisite training and trade test, if any, prescribed for such promotion.
- VIII) Ad-hoc promotions have been kept to the bare minimum.
- IX) The composition of Departmental Promotion Committee was as per the prescribed norms.

Modified Assured Career Progression Scheme (MACPS) – This scheme was introduced in supersession of previous Assured Career Progression (ACP) scheme on the recommendation of the Sixth Central Pay Commission and given effect from 01.09.2008. There are three financial up-gradations under the MACPS on completion of 10, 20 and 30 years of continuous regular service counted from the direct entry grade or 10 years of continuous service in the same level in pay matrix, whichever is earlier. The level in the pay matrix at the time of financial up gradation under the MACPS may be different from the pay level of normal hierarchy at the time of regular promotions, as MACPS merely places an employee in the immediate next higher level in pay matrix. MACPS is applicable to all employees up to Higher Administrative Grade (HAG) level except members of organised Group ‘A’ services. The benchmark for performance appraisal for financial up gradation under MACPS is ‘Very Good’.

During audit of MACPS cases, it should be seen that-

- I) the Screening Committee formed for MACPS meets regularly twice a year for advance processing of the cases.
- II) the officials being considered for grant of MACPS are eligible.
- III) no case of stepping up is granted to any senior official on account of pay fixation of junior under MACPS.

- IV) financial up gradation under MACP is not granted to an official who had refused regular promotion before becoming entitled to financial upgradation till he agrees for regular promotion.

(RB's letter No. PC-V/2009/ACP/2 dated 10.06.2009 and PC-V/2016/MACPS/1 dated 19.12.2016)

7.9 Disciplinary matters

Railway servants are governed with the Discipline and Appeal Rules, 1968. These rules shall apply to every Railway servant but shall not apply to -

- I) any member of the All India Services;
- II) any member of the Railway Protection Force as defined in the [Railway Protection Force Act, 1957 \(23 of 1957\)](#);
- III) any person in casual employment; and
- IV) any person for whom special provision is made, in respect of matters covered by these rules by or under any law for the time being in force or by or under any agreement entered into by or with the previous approval of the President before or after the commencement of these rules, in regard to matters covered by such special provisions.

The following penalties may be imposed on a Railway servant under this Act, namely:-

Minor Penalties-

- I) Censure;
- II) Withholding of his promotion for a specified period;
- III) Recovery from his pay of the whole or part of any pecuniary loss caused by him to the Government or Railway Administration by negligence or breach of orders;
- IV) Withholding of the Privilege Passes or Privilege Ticket Orders or both;
- V) Reduction to a lower stage in the time scale of pay by one stage for a period not exceeding three years, without cumulative effect and not adversely affecting his pension;
- VI) Withholding of increments of pay for a specified period with further directions as to whether on the expiry of such period this will or will not have the effect of postponing the future increments of his pay;

Major Penalties:-

- I) Save as provided for in clause (iii-b) reduction to a lower stage in the time-scale of pay for a specified period, with further directions as to whether on the expiry of such period, the reduction will or will not have the effect of postponing the future increments of his pay;
- II) Reduction to a lower time scale of pay, grade, post, or service, with or without further directions regarding conditions of restoration to the grade

or post or service from which the Railway servant was reduced and his seniority and pay on such restoration to that grade, post or service;

- III) Compulsory retirement;
- IV) Removal from service which shall not be a disqualification for future employment under the Government or Railway Administration;
- V) Dismissal from service which shall ordinarily be a disqualification for future employment under the Government or Railway Administration.

During audit of disciplinary and appeal cases, it should be seen that-

- I) proper mechanism has been developed to monitor the disciplinary cases to avoid delays.
- II) the charge sheet is issued by the appropriate authority under the own signatures.
- III) in case the disciplinary authority of a charged official is also involved in the same case, the authority next higher in the hierarchy acts as the disciplinary authority.
- IV) the charges mentioned in the charge sheet are specific and not vague.
- V) the statement of imputation contains specific rules and instructions which may have been violated by the charged officials.
- VI) if after the issue of charge sheet, certain additional documents/witnesses have been added to the list, a suitable corrigendum is issued.
- VII) if the charge sheet is found to be faulty due to any reason, the same is cancelled indicating the reasons for its cancellation and stating that such cancellation is without prejudice to the right of the administration to issue a fresh charge sheet.
- VIII) there is no delay after the issue of charge sheet in appointing the Inquiry Officer to avoid delay in finalization of such cases.
- IX) the Board of inquiry consists of members who are senior in rank to the charged officials.
- X) the prescribed model time frame of 150 days in major Disciplinary cases and 31 days in minor cases is adhered to. In cases relating to departmental accident inquiries, the time limit prescribed is 90 days.
- XI) the payment of subsistence allowance has been fixed as per rule and reviewed after three months.
- XII) the charges against the railway servant are finalised within three months of the suspension.

(RB's Master Circular No. 67 dated 20.10.2002, No. E(D&A)2008/RG6-29 dated 23.09.2008, No. 2005/Safety(A&R)6/4 dated 25.03.2014, No. E(D&A)/2014/RG6-35 dated 18.02.2015, No. E(D&A)2014/RG6-35 dated 21.10.2015 and DoPT's letter No. 11012/17/2013-Estt(A) dated 03.07.2015 and RB's letter No. E(G)2017/ Employees/Charter/1 dated 25.10.2017)

7.10 Settling Industrial Disputes

Legal Cell – Legal cell at Railway Board level works directly under Member (Staff) under the supervision of Legal Advisor. Legal Cell renders the legal advice / opinion on the related subjects that are referred to by the various directorates/ officers/ cells and branches in the Railway Board/ Zonal Railways/ Production units. Legal cells at Zonal Railway and Divisional level work under the administrative control of Administration/General Branch. Chief Legal Advisors (CLAs) have been deputed in Personnel branch at Zonal as well as Divisional level to deal with legal cases arising out of personnel matters.

During audit of Legal cell, it is to be seen that-

- I) services of advocates, borne on railway panel, have been utilized. In case advocates not on railway panel have been engaged, sanction of Railway Board has been obtained. (RB's letter No.2002/LC/1/2 dated 24.07.2002)
- II) effective monitoring has been done and steps taken to reduce the litigation and cut down the expenditure in contesting court cases.(RB's letter No. 2018/LC/MISC/07 dated 05.09.2018).
- III) prescribed procedure for engagement of Railway Advocates has been followed (RB's letter No. 2019/LC/14/1 dated 20.06.2019).
- IV) fee is pay to the advocate as per orders in vogue [RB's letter No. 2015/LC/17/2 (HC Bombay/Calcutta), {No. 2015/LC/17/2 (DC)}, {No. 2015/LC/17/2 (Arbitration)}, {No. 2015/LC/17/2 (High Courts)}].
- V) in case of contempt of the court, whether responsibility was fixed and instances of contempt minimized (RB's letter No. 2002/LC/1/7 dated 08.04.2002).

7.11 Incentives and Financial aids

Productivity Linked Bonus – The scheme of Productivity Linked Bonus was started with the objective to provide substantial motivation towards achieving higher productivity by way of increased output by the employees and improved quality of service.

The scheme of Productivity Linked Bonus (PLB) was introduced vide [Railway Board letter No. E\(P&A\)II-79/PLB-1 dated 06.12.1979](#). The scheme of PLB covers all eligible non-gazetted railway employees (excluding RPF/RPSF personnel) without any ceiling on wages.

During audit of PLB bills, it is to be seen that-

- I) the payment is made only to the eligible employee;
- II) no payment of PLB is made for the period of unauthorised absence/ suspension till its regularisation;

- III) the wages per day of individual employee have been correctly assessed as per extant orders, taking into account the prescribed ceiling on monthly wages.
- IV) the payment of PLB to be made only for actual period in case of employees retired/quitting service during the year.
- V) the officials promoted to gazetted cadre during the year, only the period of their service as non-gazetted is considered for assessing the PLB.

Advances to Railway servants – After the implementation of the recommendation of the 7th CPC, only two advances viz. House Building Advance (HBA) and Computer Advance are admissible to the railway servants. Other advances such as Motor Car Advance, Motor Cycle/Scooter Advance, Bicycle and Warm Clothing Advance have been abolished (RB's letter No. F(E)Spl./2008/ADB.3/6(7th CPC) dated 07.02.2017 and RB's letter No. F(E)Spl./2008/ADB.3/6(7th CPC) dated 05.12.2017).

House Building Advance (HBA) – This is admissible to a permanent railway servant and a temporary railway servant with 05 years continuous service for construction/ purchase of house/flat²¹.

The maximum amount of advance is 34 months basic pay subject to a maximum of Rs.25 lakh or cost of the house/flat or amount according to repaying capacity whichever is least for construction/purchase of new house/flat. The maximum amount for expansion of the existing house is Rs.10 lakh or the cost or the cost of expansion whichever is the least. The rate of interest for HBA from financial year 2017-18 onwards is 8.50 per cent which would be reviewed every three years to be notified in consultation with the Ministry of Finance. The cost of the house to be built/purchase (excluding the cost of plot) should not exceed 139 times of the basic pay of the employee subject to maximum of Rs.1 crore. This limit can be relaxed by 25 per cent by the Head of Department on the merits of the individual case. The house/flat has to be mortgaged on the behalf of President of India and insured till the recovery the principal amount as well as interest (RB's letter No. F(E)Spl./2008/ADB.3/6(7th CPC) dated 05.12.2017 read with Ministry of Housing and Urban Affairs OM No. I.17011/11(4)/2016-H-III dated 09.11.2017).

During audit of cases of HBA sanctioned to the railway servants, the following should be seen that:–

- I) the railway servant applying for HBA is eligible as per the laid down norms.
- II) outright purchase of ready built flat/house is not done from private individuals.

²¹ Ministry of Housing and Urban Affairs OM No. I.17011/11(4)/2016-H-III dated 09.11.2017

- III) the amount of advance sanctioned is as per the prescribed limits and repaying capacity of the railway servant.
- IV) the interest on HBA is assessed on the prevailing/revised rates if any notified by the Ministry of Finance.
- V) the cost ceiling limit of the built/purchase house is not exceeding the prescribed limit except relaxation up to 25 per cent by the HoD on the merits of the case.
- VI) the house/flat is mortgaged on the behalf of President of India within three months of the drawl of advance and all the relevant papers are submitted to the loan sanctioning authority.
- VII) the house/flat has been insured with the recognized institutions as approved by Insurance Regulatory and Development Authority (IRDA) for not less than the amount of advance and that the policy is renewed every year.
- VIII) the recovery of the amount of advance and interest is done continuously.
- IX) the amount of interest has been correctly calculated.

Personal Computer (PC) Advance – The railway servants can be granted advance for purchase of computer for not more than Rs. 50,000 or the actual price of PC whichever is lower. The computer advance is allowed for maximum of five times in the entire service of the railway servant (RB's letter No. F(E)Spl/2016/ADV.4/1(7th CPC) dated 07.02.2017).

The following audit checks should be exercised of the cases for purchase of personal computer by railway servant-

- I) A railway servant who had earlier drawn computer advance, is granted a subsequent computer advance after of a period of three years from the date of purchase of the earlier advance.
- II) Computer purchase has been mortgaged as the name of President of India in GFR Form 24 with necessary amendments.
- III) The advance is not paid for payment of custom duty for the purchase of PC.
- IV) The monthly installments of recovery of principal amount and interest are made regularly.
- V) The amount of interest has been correctly calculated.

7.12 Setting up and maintenance of Welfare Activities

Staff Benefit Fund (SBF) – (See Chapter 8 of R-I)

The Staff Benefit Fund is maintained at Zonal Headquarters level/Divisional/Workshops for the benefit of non-gazetted staff. The Staff Benefit Committee constituted at Zonal Headquarters level is presided over by the Principal Chief Personnel Officer, at Divisional level by Sr. Divisional Personnel Officer and at

Workshop, it is presided over by the Sr. Scale Personnel Officer/Works Manager/Assistant Works Manager (Para-807 and 808 R-I).

The fund is financed from –

- I) receipts from fines,
- II) all receipts from forfeited Provident Fund bonuses other than those of gazette Railway servants.
- III) an annual grant from the Railway revenues at a per capita rate as prescribed in respect of each non-gazetted Railway employee employed on the Railway (other than in a Capital construction project) at the end of the previous year.
- IV) unpaid wages beyond three years, and
- V) 50 per cent of expenditure incurred by the Railways on grant of scholarship of children of Railway employees during the preceding year. (Para-804 and 805 R-I)
- VI) Interest at prescribed rate shall be credited on the balance at the credit of the Fund lying with the Government and will be taken in reduction of the annual contribution from the revenues of the railway(Para-804 and 805 R-I)

During audit of accounts of Staff Benefit Fund, it is to be seen that-

- I) no part of the fund has been used for the benefit of any Gazetted Officers except as provided in rule 805 (1) (Para-803 R-I).
- II) distribution of annual per capita grant has been made as per Railway Board's orders from time to time (Para-805 R-I).
- III) accounts of the staff benefit fund has been monitored and internally checked by the office of the FA&CAO (Para-811 R-I).
- IV) annual report on the working of the SBF has been sent by GM to the Railway Board (Para-812 R-I)
- V) no fund under the heads education, sports activities and scouts activities has been re-appropriated by the Central SBF Committee (Para-805 note-4 R-I and RB's letter No. E(W)2008/FU-1/2 dated 29.01.2009).
- VI) re-appropriation under other heads is not exceeded 25 per cent of the amount (Para-805 note-4 R-I and RB's letter No. E(W)2008/FU-1/2 dated 29.01.2009).
- VII) the sanctions to expenditure from the fund should have been made for an object covered by the Railway Board policy as well as by the local rules.

Allotment of railway quarters– The allotment of quarters to gazetted staff are controlled by the GM office at the Headquarters of Zonal Railway and on the Divisions by the DRMs. For non-gazetted staff, railway provides residential quarters as per the allotment decided by the Housing Allotment Committee. In certain cases, out of turn allotment of quarters is also considered (RB's letter No.

E(G)2008-QR1-8 dated 28.04.2009). Subletting of railway quarter is not permitted without the approval of the DRMs and HoDs. Staff violating these orders are to be charged market rent or the penal rent (RB's letter No. E(G)79/RN-2-117 dated 09.04.1980).

During the check of allotment of quarters, the following should be seen that-

- I) the quarter allotted to a particular officer is occupied by him and not left vacant;
- II) if it is allotted to any other officer there is no loss of rent on account of such allotment;
- III) cases of quarters remained vacant for unduly long period have been examined and appropriate action taken by the Administration;
- IV) special orders regarding penal rent etc., are implemented wherever warranted;
- V) subletting of railway quarters is done only with the approval of the DRMs/HoDs; and
- VI) out of turn allotments are made only in the specified cases.

Co-operative societies-

Following co-operative societies are working in the Railways- [Chapter 23 of IREM]

- I) **Consumer Co-operative Societies-** Consumer Co-operative Societies means the retail societies to cater the needs of their members at reasonable prices with a minimum element of profit. The work relating to organisation, supervision routine inspection, etc., of consumer co-operative societies and giving guidance to them and developing their activities is the responsibility of the Railway Administrations. This work will be under the overall control of the Principal Chief Personnel Officers at the headquarters and they will ensure necessary co-ordination in the divisions through the Divisional Personnel officers who in turn should keep a close watch on the work of the welfare inspectors whose one of the essential duties will be to look after the co-operative societies.
- II) **Cooperative Credit Societies/ Banks-** The main object of Co-operative Credit Societies/ Banks is to encourage habit of thrift among members rather than provided loans to them at reasonable rate of interest.
- III) **Co-operative Housing Societies –** Railway servants or Co-operative Housing Societies consisting of such Railway servants are eligible for loan under low income group housing schemes for construction of houses.

During audit of records pertaining to the above societies/banks as maintained in the Personnel Department, it should be seen that-

- I) one welfare inspector has been nominated for attending all items of work relating to that particular Consumer Co-operative Society (Para 2303 of IREM),
- II) monthly report on Consumer Co-operative Society is submitted to Principal Chief Personnel Officer by the nominated Welfare Inspectors through Divisional Personnel Officer (Para 2303 of IREM),
- III) quarterly reports on Consumer Co-operative Society are submitted to the Railway Board(Para 2303 of IREM),
- IV) retired or ex-railway servants are not permitted to become members of the Consumer Co-operative Society or to continue as such beyond a limited period (Para 2306 of IREM).
- V) subsidy granted to Consumer Co-operative Society is not more than half the administrative and establishment charges as admissible under the rules (Para 2309 of IREM).
- VI) rent for accommodation provided to the societies has been recovered at prescribed rates (Para 2313, 2314, 2341) of IREM.
- VII) prescribed charges have been recovered from co-operative credit society/banks for recoveries of loan made through salary bills, in case no welfare fund is set up by the society (Para 2342 of IREM).
- VIII) Privilege passes and Privilege Ticket Orders for the employees of the societies have been issued as scale laid down in Schedule VII of Railway Servant (Pass) Rules 1986.

Other staff welfare activities – Staff welfare is one of the functions of the Principal Chief Personnel Officer (PCPO) at Zonal Headquarters who has assisted by Dy. CPO (Labour & Welfare), Welfare Inspector, Personnel Inspector etc. for looking after day to day work in this regard. At divisions and workshops it is handled by Sr. DPO/SPO assisted by APO and the team of Welfare Inspector and Personnel Inspector.

Major activities dealt with by the Staff Welfare Organisation (other than staff benefit fund) are provision of railway institutes and clubs, schooling facilities, grant-in-Aid, educational assistance, reimbursement of hostel subsidy, provision of holiday homes/convalescent homes, scouts and guides, canteens, handicraft center/vocational training centers etc.

During check of record maintained by the Staff Welfare Organisation, it should be seen that-

- I) the Welfare Inspectors and Personnel Inspectors carry out the specified duties from time to time.

- II) bye laws of the institute/club are in line with the extant instructions, issued from time to time by the Railway Board.
- III) railway institutes bear the cost of specified items.
- IV) hiring of railway institutes club premises by outsiders from private function is permitted as per provisions incorporated in the bye laws.
- V) amount collected from hiring of the institutes is properly accounted for.
- VI) grants-in-aid, if any, sanctioned by the GM to non-railway schools is only for those such school which is recognised by the State Government.
- VII) accommodation of handicraft centers is made in any spare railway building and no new building is constructed for this purpose without prior approval of Railway Board.
- VIII) recovery of electricity and water charges from the handicraft centers housed in railway institute are being borne by the institute itself.

(RB's letter No. E(W)2004/1S-1/2 dated 12.10.2006)

7.13 Pension, Post retirement benefits and Grievance Redressal of Pensioners

Every railway servant shall retire from service in the afternoon of the last day of the month in which he attains the age of 60 years provided that a railway servant whose date of birth is first of the month shall retire from service in the afternoon of the last day of the preceding month on attaining the age of 60 years. The date of birth on which of railway servant attains the age of 60 years shall be determined with reference to the date of birth is recorded in terms of Rule 225 R-I read with administrative instructions there under. No railway servant shall be granted extension in service beyond the age or retirement of 60 years. (Para-1801 R-II and RB's letter No. E(P&A)I/98/ RT-6 dated 14.05.1998, 22.07.1998 and 31.08.1998).

The retirement of railway servant is done by the following modes-

- I) Retirement on superannuation (Para-1801 R-II).
- II) Retirement due to medical invalidation.
- III) Retirement ordered in public interest (Para-1802 and 1803 R-II).
- IV) Premature/voluntary retirement (Para-1802 and 1803 R-II).

Retirement on superannuation means a railway servant retiring on attaining the age of 60 years. Retirement due to medical invalidation is due to of railway servant becoming medically decategorised for whom alternate employment is not found. Premature retirement means the retirement of an employee ahead of attaining the age of superannuation either voluntarily or due to an order passed as a penalty under the rules, by giving a notice of three months or pay and allowances of three months in lieu of notice.

Pensions payable to the railway servant broadly fall in the following categories-

- I) Superannuation pension (Para-51 Railway Services (Pension) Rules, 1993).
- II) Retiring pension (Para-52 Railway Services (Pension) Rules, 1993).
- III) Invalid pension (Para-55 Railway Services (Pension) Rules, 1993).
- IV) Compensation pension (Para-63 Railway Services (Pension) Rules, 1993).
- V) Compulsory retirement pension (Para-64 Railway Services (Pension) Rules, 1993).
- VI) Compassionate allowance (Para-65 Railway Services (Pension) Rules, 1993).
- VII) Family pension (Rule 75 of Railway Services (Pension) Rules, 1993, RB's letter No. 2016/F(E)III/1(1)/8 dated 12.08.2016) and (Rule 75(4)(i)(a) and (b) of Railway Services (Pension) Rules, 1993).

Commutation of pension– A railway servant is entitled to commute for a lumpsum payment up to 40 per cent. No railway servant against whom any departmental or any judicial proceeding as refer to in Rule 9 of the Railway Pension Rules has been instituted before the date of his retirement or the pensioner against whom such proceedings are instituted after the date of his retirement, shall be eligible to commute of fraction of his provisional pension authorised under Rule 10 of the Railway Pension Rules or the pension, as the case may be, during the pendency of such proceedings (Rule 5 of Chapter-II of Part-II of Railway Services (Pension) Rules, 1993).

Retirement gratuity or death gratuity– In the case of a railway servant, who has completed five years' qualifying service and has become eligible of service gratuity or pension under Rule 69 of Railway Services (Pension) Rules, 1993, shall, on his retirement, be granted retirement gratuity equal to one-fourth of his emoluments for each completed six monthly period of qualifying service subject to a maximum of sixteen and one-half times the emoluments and there shall be no ceiling on reckonable emoluments for calculating the gratuity. The maximum of retirement gratuity and death gratuity shall be Rs. 20 lakh. The ceiling on gratuity will increase by 25 per cent whenever the dearness allowance increases by 50 per cent of the basic pay.

The rates for payment of death gratuity are as under-

Length of qualifying service	Rate of Death Gratuity
Less than one year	2 times of monthly emoluments
One year or more but less than 5 years	6 times of monthly emoluments
5 years or more but less than 11 years	12 times of monthly emoluments
11 years or more but less than 20 years	20 times of monthly emoluments
20 years or more	Half month's emoluments for every completed six monthly period of qualifying service subject to a maximum of 33 times of emoluments.

(Rule 70 of Railway Services (Pension) Rules, 1993 and RB's letter No. 2016/F(E)III/1(1)/8 dated 12.08.2016)

During audit of pension cases, it is to be seen that-

- I) the qualifying service is correctly arrived at with reference to service record.
- II) the service records and leave accounts are properly maintained.
- III) necessary certificate regarding service verification is recorded annually.
- IV) statement showing the pay drawn during the last ten months of service is checked with service record and leave account to verify the correctness of the emoluments of the ten months period.
- V) the pay drawn in the pay certificate and the outstanding dues etc. are correctly reflected.
- VI) in case of retirement other than superannuation, the name of retired personnel has been deleted from on roll system of AIMS.
- VII) a remark is given in the service record that the pension and other retirement benefits have been passed for payment.
- VIII) the foreign service contribution for the period of foreign service has been duly recovered.
- IX) if per cent of pension to be commuted results in fraction of a rupee, such fraction has been ignored for the purpose of commutation.
- X) while auditing cases of commutation of pension, provision contained in Part-II of Railway Services (Pension) Rules, 1993 may be borne in mind.
- XI) while auditing cases of family pension, provision contained in Part-I Chapters IX and X of Railway Services (Pension) Rules, 1993 may be borne in mind.

- XII) while auditing cases of retirement gratuity or death gratuity, provisions contained in Part-I Chapter VI of Railway Services (Pension) Rules, 1993 may be borne in mind.
- XIII) full amount of death/retirement facilities is withheld for non-vacation of railway quarter after superannuation and other cases of cessation of service (Rule 16 of Railway Services (Pension) Rules, 1993 and RB's letter No. E(G) 2000 QR 1-23 RBE dated 01.06.2001).

7.14 Audit of Law Charges

Law charges are the charges paid as fee to the Advocates, Arbitrators, Govt. pleaders etc. The record maintained by the Accounts Office to show the total charges incurred for each case should be consulted in this connection.

During Audit of Law Charges, it should be seen that -

- I) The fees and other charges claimed by Government pleaders, advocates etc. are in accordance with the scales fixed if any, by the Administration.
- II) The financial power of the officer sanctioning such charges, in a particular case, has not been exceeded.

List of items to be seen during inspection of Personnel Department

Railway Board Office (Staff Directorate)

- I) Maintenance of reservation rosters.
- II) Identification of posts for recruitment and submission of demand to Staff Selection Commission.
- III) Appointment on compassionate ground, against sports quota and on cultural and artistic talents.
- IV) Conducting of DPCs for promotion.
- V) Creation and continuance of work charged post.
- VI) Scrutiny of the system of delegation of powers.
- VII) Modified Assured Career Progression Scheme (MACPS).
- VIII) Last Pay Certificates (LPCs)
- IX) Accountal of expenditure on establishment to correct head of account.
- X) Check of Salary and other Allowances.
- XI) Review of disciplinary cases against employees, posting in service book and payment of Subsistence Allowance.
- XII) Foreign service/deputations.
- XIII) Engagement of Bungalow Peon.
- XIV) Court cases against Railway.
- XV) Audit of sanctions.
- XVI) Medical Attendance Bills.
- XVII) Recovery of quarter rent, water and electricity charges.
- XVIII) Admissibility of Qualification Pay and Non Practicing Allowance.

- XIX) Loans and Advances to railway servants and recovery thereof.
- XX) Payment of Productivity Linked Bonus (PLB).
- XXI) Recovery of Government share of fee received by railway servants.
- XXII) Attendance Register/Bio-metric Attendance Report for the month selected.
- XXIII) Casual Leave and Restricted Holiday register.
- XXIV) Reconciliation of items 22 and 23 above.
- XXV) Office orders for promotions, actual date of taking over higher duties and the postings in the Service Book.
- XXVI) Review of leave account and posting of sanctioned applications of leave in the leave account.
- XXVII) Regularisation of absence before preparation of pay bills (for the month selected).
- XXVIII) Tracing of attendance in pay bill with absentee statement.
- XXIX) Compliance with Staff Office Orders.
- XXX) Verification of Memorandum of Differences (MoD) Statement generated by AIMS with the entries in the service books.
- XXXI) Check of fixation of pay.
- XXXII) Check of T.A. Bills with the Attendance Register or Tour Programme.
- XXXIII) Re-engagement of retired staff on daily remuneration basis.
- XXXIV) Check of Stationery Account
- XXXV) Check of Stamp Account.
- XXXVI) Check of Inventory of Dead Stock.
- XXXVII) Check of grant and availing of in lieu leave (Compensatory Casual Leave).
- XXXVIII) Check of Settlement cases.
- XXXIX) Check of Passes and P.T.O.s accounts including custody of blank passes and P.T.O.s books.
- XL) Check of Miscellaneous Receipts, if any, with the office.
- XLI) Check of uniform allowance.
- XLII) Review of Cadre and Scale Check Register and tracing with pay rolls.
- XLIII) Review of important files, if any (To be seen from index register).
- XLIV) Imprest Cash account and Pay Order Books.
- XLV) Contribution and Grants to Institutes and Sports clubs.
- XLVI) Check of annual certificate for verification of pensionable service in the service books.
- XLVII) Superannuation lists.
- XLVIII) Proper maintenance of index register of cases including secret files.
- XLIX) Library account of books including codes and publications.
- L) Log Books and Petrol Account.
- LI) Review of Expenditure on Independence Day, Republic Day, and Railway Week etc.

- LII) Hospitality Fund.
- LIII) Issue Notes and Advice Notes.
- LIV) Review of last Inspection Reports issued by Audit and Accounts.
- LV) Review of expenditure on T.A. and entertainment of the members of the Railway Users Committee.
- LVI) Report of Losses.
- LVII) Accounts of holiday homes and children camps.
- LVIII) Accounts of staff Benefit Fund.

Principal Chief Personnel Officer/ Divisional Railway Manager (Personnel Branch)/ Dy. Chief Personnel Officer (W&S) and Construction

- I) Maintenance of reservation rosters.
- II) Identification of posts for recruitment and submission of demand to Headquarters.
- III) Appointment on compassionate ground, against sports quota and on cultural and artistic talents.
- IV) Verification of panel received from RRB/RRC for new appointment.
- V) Conducting of DPCs for promotion.
- VI) Creation and continuance of work charged post.
- VII) Scrutiny of the system of delegation of powers.
- VIII) Provision of alternative jobs to medically decategorized staff.
- IX) Modified Assured Career Progression Scheme (MACPS).
- X) Last Pay Certificates (LPCs)
- XI) Accountal of expenditure on establishment to correct head of account.
- XII) Check of Salary and other Allowances.
- XIII) Review of disciplinary cases against employees, posting in service book and payment of Subsistence Allowance.
- XIV) Foreign service/deputations.
- XV) Engagement of Bungalow Peon.
- XVI) Court cases against Railway.
- XVII) Audit of sanctions.
- XVIII) Medical Attendance Bills.
- XIX) Allotment of quarters to railway staff, recovery of rent, water and electricity charges.
- XX) Admissibility of Qualification Pay and Non Practicing Allowance.
- XXI) Loans and Advances to railway servants and recovery thereof.
- XXII) Payment of Productivity Linked Bonus (PLB).
- XXIII) Recovery of Government share of fee received by railway servants.
- XXIV) Attendance Register/Bio-metric Attendance Report for the month selected.
- XXV) Casual Leave and Restricted Holiday register.
- XXVI) Reconciliation of items 24 and 25 above.

- XXVII) Office orders for promotions, actual date of taking over higher duties and the postings in the Service Book.
- XXVIII) Review of leave account and posting of sanctioned applications of leave in the leave account.
- XXIX) Regularisation of absence before pay for the period is charged in the pay bills (for the month selected).
- XXX) Tracing of attendance in pay bill with absentee statement.
- XXXI) Compliance with Staff Office Orders.
- XXXII) Verification of Memorandum of Differences (MoD) Statement generated by AIMS with the entries in the service books.
- XXXIII) Check of fixation of pay.
- XXXIV) Check of T.A. Bills with the Attendance Register or Tour Programme.
- XXXV) Re-engagement of retired staff on daily remuneration basis.
- XXXVI) Check of Stationery Account
- XXXVII) Check of Stamp Account.
- XXXVIII) Check of Inventory of Dead Stock.
- XXXIX) Check of grant and availing of in lieu leave (Compensatory Casual Leave).
- XL) Check of Settlement cases.
- XLI) Check of Passes and P.T.O.s accounts including custody of blank passes and P.T.O.s books.
- XLII) Check of Miscellaneous Receipts, if any, with the office.
- XLIII) Check of uniform allowance.
- XLIV) Review of Cadre and Scale Check Register and tracing with pay rolls.
- XLV) Payments under Workmen's Compensation Act.
- XLVI) Review of important files, if any (To be seen from index register).
- XLVII) Imprest Cash account and Pay Order Books.
- XLVIII) Contribution and Grants to Railway Schools/private schools, Institutes and Sports clubs.
- XLIX) Check of annual certificate for verification of pensionable service in the service books.
- L) Superannuation lists.
- LI) Proper maintenance of index register of cases including secret files.
- LII) Library account of books including codes and publications.
- LIII) Log Books and Petrol Account.
- LIV) Review of Expenditure on Independence Day, Republic Day, and Railway Week etc.
- LV) Hospitality Fund
- LVI) Issue Notes and Advice Notes.
- LVII) Review of last Inspection Reports issued by Audit and Accounts.
- LVIII) Review of expenditure on T.A. and entertainment of the members of the Railway Users Divisional Committee.

- LIX) Report of Losses sent to Headquarters.
- LX) Accounts of holiday homes and children camps.
- LXI) Accounts of staff Benefit Fund.

Railway Recruitment Board

- I) Check of Salary and other Allowances.
- II) Review of leave account and posting of sanctioned applications of leave in the leave account.
- III) Bio-metric Attendance Report/Attendance Register and casual leave Accounts Register.
- IV) Passes and P.T.Os. Account.
- V) Card Passes movement register.
- VI) Misc. cash collections.
- VII) Stationery Registers.
- VIII) Service Postage Stamp Account.
- IX) Tools and Plant Register.
- X) Stores Ledgers.
- XI) T.A. Bills.
- XII) Sanctioned strength.
- XIII) Advice Notes/Issue Notes/Credit Notes.
- XIV) Sale of Waste Paper.
- XV) Allotment of quarters to railway staff, recovery of rent, water and electricity charges.
- XVI) Imprest Account.
- XVII) Receipt and accountal of fee received for examination.
- XVIII) Payments to Outsourced Agency for setting of and evaluation of Question papers.
- XIX) Complaints, if any, and disposal thereof.
- XX) Hire charges for the building of Railway Recruitment Board.
- XXI) Review of Last Inspection reports of Audit and Accounts.
- XXII) Honorarium to persons deputed for conducting the examinations.
- XXIII) Accountal submitted by the Examination Conducting Units viz. Divisions etc. in respect of money given to them.

Railway Recruitment Cell

- I) Bio-metric Attendance Report/Attendance Register and casual leave Accounts Register.
- II) Card Passes movement register.
- III) Misc. cash collections.
- IV) Stationery Registers.
- V) Service Postage Stamp Account.
- VI) Tools and Plant Register.

- VII) Sanctioned strength.
- VIII) Advice Notes/Issue Notes/Credit Notes.
- IX) Sale of Waste Paper.
- X) Imprest Account.
- XI) Review of Important cases.
- XII) Receipt and account of fee received for examination.
- XIII) Payments to Outsourced Agency for setting of and evaluation of Question papers.
- XIV) System of Selection including physical test, if any.
- XV) Complaints, if any and disposal thereof.
- XVI) Hire charges for the building of Railway Recruitment Cell.
- XVII) Review of Last Inspection reports of Audit and Accounts.
- XVIII) Honorarium to persons deputed for conducting the examinations.
- XIX) Accountal submitted by the Examination Conducting Units viz. Divisions etc. in respect of money given to them.

Railway Schools

- I) School fee accounts.
- II) Tools and Plant including furniture supplied to teachers.
- III) Account of books.
- IV) Review of school grants.
- V) Check of Salary and other Allowances.
- VI) Stamp and stationery account.
- VII) Imprest account, if any.
- VIII) Clothing account, if any.
- IX) Scholar attendance registers.
- X) Recoveries of fines for absence and late payment of fee.
- XI) Free studentship and half rate fees.
- XII) Charges for transfer certificate.
- XIII) Sanctioned strength.
- XIV) Remittance of cash collections.
- XV) School budget and general financial position.
- XVI) System of accounts regarding submission of returns to Inspector of schools for purpose of Local Government grants.
- XVII) Income and expenses regarding hostel, stationery, games and medical expenses.
- XVIII) Reconciliation of school accounts with Divisional Accounts Office books/Bank Statement.
- XIX) Passes and P.T.Os.
- XX) Leave Accounts and service records (including verification of service of pensionable staff).
- XXI) Attendance register and casual leave account.

- XXII) Issue Notes and Advice Notes.
- XXIII) Review of accounts of various funds maintained.
- XXIV) Review of last inspection reports both of Audit and Accounts.
- XXV) Review of annual reports of the school.
- XXVI) Cash Book.
- XXVII) Library account.
- XXVIII) Review of Tally books maintained in respect of items procured for laboratories of physics, chemistry, biology sports material, computer, music etc.
- XXIX) Arrangement for extra activities viz. engagement of teachers for computer, training, photography etc.

Training Centre (Personnel)

- I) Accounts of books and magazines.
- II) System of purchase of books and magazines and newspapers.
- III) System of attendance of apprentices.
- IV) Gate passes.
- V) Review of expenses in connection with the training.
- VI) Recovery of cost of training from the apprentices who resign during the period of apprenticeship.
- VII) Review of agreements executed by the apprentices.
- VIII) Sports accounts.
- IX) Review of various accounts maintained by the school.
- X) Result of Refresher courses.
- XI) Utilization of facilities created in the school.

Annexure-'A'
List of Reports generated by Human Resource module of AIMS
Cadre Report
Leave
Leave Debit Report
Leave Credit
Leave Account
Annual Leave Account
Leave Statement
Pay Roll Report - CMS Comparison Sheet with IPAS
OT Over Payment Report
OT Arrear Report
Leave Encash Report
Last Wage Report
Arrears Of Allowances
Salary Bill/Pay Slips
Salary Report
Payslip In PDF
Payslip in Cheque
Bilingual Payslip
Pay Roll Report
Last Pay Certificate
Quarterly Report
CO6
Salary Projection
General Report
Salary Process Status
Employee Earnings
Incoming/Outgoing
Appointment Report
Electricity Report
NPS Report
CUG Report
Bio data Report
Pay mode Wise Report
Consolidated Debit Credit
Retirement List
Court Recovery Report
Court DD Report
Staff Cost Report

Staff Cost Scale Wise
Statement
Employee Master Data For Rly Board
Print Master Report
List of employees Regular Salary Paid for the month
NHA Report
NDA Report
KMA Report
OT Report
TA
Disallow List
TA/Contg List
TA/Contg Month
TA/Contg Passed
Child Education
Detail Report
Summary Report
Income Tax
Salary/Savings Data
Quarterly Income Tax
STATEMENT 24Q
Annual Income Tax
Income Tax Report
Pay Review
As drawn Should be Report (PC6)
Pay Review Report (PC7)
Bonus
Wage Per Day
Wage Per Day Status
Bonus Bill (Final)
Bonus Draft Bill
Bank Statement
Bank Statement
Recovery Report
DA Arrear Statement
Supplementary
Supplement Report
Cash Pay Advance Report
Pay mode Report
Bill Report

Bill Status
PF
Reconciliation BU Wise
Reconciliation PF Wise
Reconciliation Annual (Bill Unit)
Reconciliation Annual (Emp)
Reconciliation Annual Yearly
Reconciliation PF-BOOKS Annual
PF Debit Credit Register
PF Check Sheet
PF-Clear balance
Salary Report(PF-NIL)
Suspense
OB Report
Passbook Printing
PF Ledger Card
PF Register
Settlement Register
PF Balance
PF Settlement Bill
PFA Bill
Books Reconciliation
IN/OUT Report
Transferred Emp Report
Ledger Report
Ledger Report (For Emp)
Bill Status Report
Exception Reports
Pay Roll Report
Retirement Report
Allowance Monitoring
Exceptional Sal Payment
New Join/In Out AU
Exception reports from Salary Paid
Exception reports from Employee Bio-Data
List of Employees to whom Salary Paid in the Month

Abbreviations used

- I) DG- Director General
- II) RHS- Railway Health Services
- III) AM- Additional Member
- IV) Pers.- Personnel
- V) IR- Industrial Relation
- VI) PED- Principal Executive Director
- VII) ED – Executive Director
- VIII) G – General
- IX) Estt.- Establishment
- X) Res. – Reservation
- XI) Trg. & MPP – Training & Man Power Planning
- XII) GC – Gazetted Cadre
- XIII) RRB – Railway Recruitment Board
- XIV) N – Non Gazetted
- XV) EDE – Executive Director Establishment
- XVI) PC – Personal Computer
- XVII) Rep. – Representation
- XVIII) W – Welfare
- XIX) LL – Labour Laws
- XX) JDE – Joint Director Establishment

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CHAPTER 5- AUDIT OF MEDICAL DEPARTMENT

1. BRIEF ABOUT THE DEPARTMENT

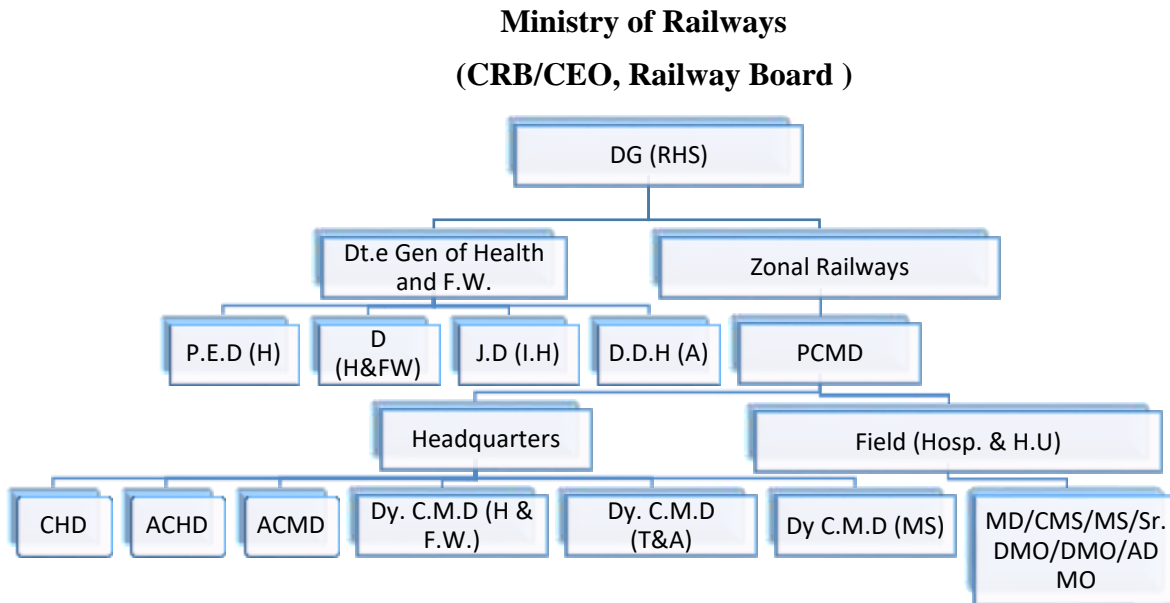
The Indian Railways (IR), following the spirit of Welfare State, pursue a policy of improving the working and living conditions of employees. The role of Medical and Health Department can be appreciated in view of the need to have fit and healthy employees for efficient railway operations. The Indian Railways (IR) has adopted the Mission Statement - "*Total patient satisfaction through humane approach and shared commitment of every single doctor and paramedic to provide quality health care using modern and cost effective techniques & technologies*".

The mission statement enjoins upon the medical department of the Railways to provide adequate curative, promotive and preventive health services through effective parameters and adequacy of departmental supervision, assess adequacy of manpower issues, financial planning and efficient fund management in order to meet the organizational targets; provide prompt relief to passengers injured in railway accidents; attend to passengers injured or taken seriously ill in trains or at railway stations; review steps for sanitation, hygiene, cleanliness, safe drinking water and food, scientific disposal of hospital waste etc.

2. ORGANISATION HIERARCHY OF MEDICAL DEPARTMENT

The Medical Department at Railway Board level is headed by the Director General (Railway Health Services) and assisted by Executive Directors/Directors.

At Zonal Railway level, the department is headed by the Principal Chief Medical Director (PCMD), who is assisted by Chief Health Director (CHD), Addl. Chief Health Director (ACHD), Addl. Chief Medical Director (ACMD) and Dy. CMDs at headquarters level and Medical Director who heads Central Hospital, who in turn is assisted by ACHDs, Sr. DMOs/DMOs/ADMOs. Chief Medical Suptt. (CMS) assisted by ACMS heads the department at Divisional level. Sr. DMO/DMO/ADMOs provide medical attendance to staff in Divisional Railway Hospitals/Sub-divisional Hospitals/Health Units.



3. ROLES OF THE DEPARTMENT

(Ref: Para 3.4 of Compliance Auditing Guidelines)

3.1 At Railway Board level

- I) Framing / interpretation of rules and making suitable policy changes
- II) Approval of Proposals
- III) Sanctioning of estimates
- IV) Funds provisions
- V) Control and Supervision

3.2 At Zonal Level

- I) Ensuring efficient working of medical and health operations of Zone as a whole
- II) Preparation and compilation of budgetary requirements
- III) Coordination and compilation of Annual Works programme and getting approval for the same.
- IV) Approval and sanction of proposals and estimates prepared by the Central Hospital/ Divisions
- V) Control over expenditure – to incur expenditure within the limits of financial powers and within budget allotment.
- VI) Reimbursement of medical expenses.
- VII) Manpower planning
- VIII) Monitoring of various health and family welfare programmes
- IX) Constitution of Medical Boards and matters related to Appeals
- X) Recognition of hospitals and laboratories
- XI) Monitoring of drinking water quality

3.3 At Division/ Field level

- I) To provide medical rescue and relief during railway accidents and for untoward incidences
- II) To conduct pre-employment medical examination and periodical medical examination of serving employees
- III) To provide emergency medical treatment to travelling passengers who have fallen sick
- IV) To control man days loss on account of sickness.
- V) To provide total comprehensive health care to serving Railway employees, retired employees who join RELHS Scheme and their dependents.
- VI) Referral of patients to recognised hospitals/laboratories, payment of bills of such centres and reimbursement of claims of staff
- VII) Occupational Health
- VIII) To have regular check on quality of drinking water.
- IX) To have regular check on quality of food stuff sold in railway stations.
- X) Implementation of various statutory conditions like Employee’s Compensation Act, Factory Act, FSSAI (Food Safety Standard Authority of India) etc.
- XI) Implementation of various Preventive and Promotive health care delivery schemes as announced by Central Govt.

4. LIST OF ACTIVITIES

(Ref: [Para 3.9 of Compliance Auditing Guidelines](#))

Level of unit	Main activity	Allied/ sub activity
RB	Compilation of Annual works programme proposals for New Hospitals, Additions to existing Hospitals and purchase of Medical Equipment and Plants	1. Sanctioning of work under LAWs and lump sum works 2. Obtaining sanction of Railway Board for works under FWP 3. Updation of SOR
RB & Apex	Sanction of Proposals and Estimates	1. Sanction by Railway Board 2. Sanctions by the GM of Zonal Railways

Apex & Field units	Preparation and approval of drawings for tools and plants and estimates	<ol style="list-style-type: none"> 1. Design & drawings for tools and plants 2. Abstract, detailed, revised and completion estimate for sanctioned works
Field unit	Maintenance and renewal of Assets	<ol style="list-style-type: none"> 1. Matrons Account for assets and tools and plants 2. X-ray, sonography, ventilator and other machineries 3. Linen Account
Apex & Field units	Purchase of medicines and consumables	<ol style="list-style-type: none"> 1. Centralised procurement of medicines and consumables at apex level 2. Local purchase of medicines at field level 3. Estimates, Indents, purchase orders and Registers in Medical stores, General stores and pharmacy
Apex & Field units	Appointment of CMPs (Contract Medical Practitioners) & HVS (Honorary Visiting Specialists)	<ol style="list-style-type: none"> 1. Approval at apex level of the requirement for CMP/HVS 2. Appointment, deployment and payment to CMPs/HVSs at field level
Apex & Field units	Recognition of hospitals and laboratories	<ol style="list-style-type: none"> 1. Recognition of hospitals and laboratories 2. Referral of patients to recognised hospitals/laboratories 3. Payment of bills of such hospitals and laboratories 4. Reimbursement of claims of staff
Apex & Field units	IT Applications	<ol style="list-style-type: none"> 1. Indian Railway E-procurement system (IREPS)

		2. Hospital Management Information System (HMIS)
Field unit	Treatment of patients in OPD (Outdoor patients department)	<ol style="list-style-type: none"> 1. Register of outdoor patients including retired employees covered under RELHS 2. Register of supply of medicines in OPD 3. Register of tests conducted in laboratories, X-ray, ECG, USG etc.
Field unit	Treatment of patients on indoor basis	<ol style="list-style-type: none"> 1. Register of indoor patients including retired employees covered under RELHS 2. Register of medicines and consumables in wards 3. Referral of patient to other Zonal Railway Hospitals/ Recognised Hospitals 4. Records of medical facilities rendered to outsiders and recovery of charges thereof 5. Records of Blood Banks
Field unit	Diet Charges	<ol style="list-style-type: none"> 1. Account of kitchen in hospital 2. Diet charges recovery statement
Field unit	Pre-employment medical examination and periodical medical examination of serving employees	<ol style="list-style-type: none"> 1. Records of Pre-employment medical examination 2. Records of periodical medical examination of serving employees

Field unit	Medical Certification (Issue of Sick and Fit Certificate to Railway Staff)	<ol style="list-style-type: none"> 1. Records of employees kept in Sick list 2. Issue of Fit certificate to employees 3. Records of medical de-categorised staff 4. Issue of Special pass on medical grounds²²
Field unit	Emergency medical treatment of travelling passengers	<ol style="list-style-type: none"> 1. Records of calls received from traffic department for medical attention and response thereof 2. Account of charges received from ill passengers
Apex & Field units	Monitoring of health and family welfare programmes	<ol style="list-style-type: none"> 1. Pulse Polio programmes 2. Other vaccination programmes 3. Family planning programmes
Field unit	Monitoring of sanitation and hygiene activities	<ol style="list-style-type: none"> 1. Sanitation and cleanliness in hospital, stations and colonies 2. Regular check on quality of drinking water 3. Regular check on quality of food stuff sold in Railway Stations 4. Environmental sanitation and medical aid to passengers during Fairs & Festivals
Field unit	Monitoring of Accident Relief operations	<ol style="list-style-type: none"> 1. Provision and maintenance of Accident Relief Medical Vans (ARMV) and Accident Relief Medical Equipment (ARME)

²² Schedule VII of Railway servant pass rules

		<ol style="list-style-type: none"> 2. Timely response at the time of accident 3. Records of medical de-categorised staff
Apex & Field units	Holding of Seminars and Conferences for CME (Continuous Medical Education)	<ol style="list-style-type: none"> 1. Proposals for holding seminars 2. Records of conduct of seminars 3. Account of expenditure on such seminars
RB, Apex & Field units	Manpower planning	<ol style="list-style-type: none"> 1. Creation of posts in medical, paramedical, conservancy and clerical category 2. Placing indents for recruitment of personnel 3. Pay and allowances and service matters
Apex & Field units	Creation of Assets	<ol style="list-style-type: none"> 1. Construction of New Buildings for hospitals 2. Purchase of tools and plants for hospitals
Field units	Disposal of Hospital waste	<ol style="list-style-type: none"> 1. Collection, storage and disposal of hospital waste. 2. Segregation of hazardous and non- hazardous waste 3. Disinfection of liquid waste
Field units	Medical Audit	<ol style="list-style-type: none"> 1. Conducting medical audit by nominated committee of doctors

5. IMPORTANT RISK PARAMETERS

(Ref: Para 3.11 of Compliance Auditing Guidelines)

The risk analysis should be done on following parameters of the Medical Department:

- I) Quantum of Expenditure
- II) Number of Purchase Orders/Tender Cases.

- III) When last audited viz. audited during last one year/three year/five year/more than five year/never audited.
- IV) Result of last Audits.
- V) Audit perception based on Arrears viz. progress of works with reference to expenditure.
- VI) Audit perception based on Newspaper publication, Complaints lodged etc.

6. IT APPLICATIONS USED IN MEDICAL DEPARTMENT

The Indian Railways embarked on a speed work of switching over to IT driven administration of functions and have implemented various IT Applications in the last few years. Presently, following IT applications are in use in the Medical Department.

6.1 Indian Railways E-Procurement System (IREPS)

This is official portal of Indian Railways for procurement of Goods, e-tendering of Works & Services, Sale of Materials, and Leasing of Assets through the process of E-Tendering, E-auction or Reverse Auction.

The site is compliant to IT Act 2000 and follows the instructions/ guidelines issued by Ministry of Railways from time to time for procurement, sale and leasing. The site provides a secure platform to users for online transactions for procurement and sale. The site caters to requirements of all Zonal Railways and Production Units of Indian Railways, and is also being used by PSUs like Konkan Railway Corporation Limited (KRCL), and Delhi Metro Rail Corporation (DMRC) etc.

For Audit purpose, we can get the details of tenders floated by Medical department for purchase of plants/equipment as also for purchase of medicines/consumables.

6.2 Hospital Management Information System (HMIS)

In order to keep records of medical history of patients with a view to reducing waiting time for patient care at the hospital, Railway Board, vide their letter no. 2013/H/8/HMIS dated 29.07.2016, advised CMD/Northern Railway on the scope of work for implementation of HMIS in Indian Railway. This included Registration in OPD, OPD Module, Laboratory/Radiology Investigation Module, Pharmacy Module, IPD Module, Medical Sickness Module, Local Purchase of Medicines, Medical Store Inventory Management, Nurses Roster Bookings, Preparation of OPD Schedule, Doctors Ward Assignment etc. It is, however, observed from the Railway Board's letter no. 2018/Trans.Cell/Health/Medical card dated 04.01.2019 that HMIS is now being developed by CRIS (Centre for Railway Information System).

For Audit purpose, we can review the status of development and operationalisation of various modules of HMIS, as envisaged by the Railway Board.

7. AUDIT FOCUS AREAS-CHECK LIST

(Ref: [Para 3.11 of Compliance Auditing Guidelines](#))

7.1 Works/M&P Programme for Medical Department

Works/M&P programmes are financial investment proposals relating to creation, acquisition and replacement of assets for setting up of a new hospital or additions to the existing hospitals (for enhancements of beds or for additional medical equipment) on the basis of which Railway Board would appropriate funds under various heads of accounts. Works/Machinery & Plant approved by the Railway Board are included under Approved Annual Works Programme and Works approved by the GM of Zonal Railways included under LAW (Chapter III & IV of Indian Railway Medical Manual, Chapter X of Indian Railway Rolling Stock Code and Chapter VI of Indian Railway Engineering Code).

During Audit of Works/M&P Programme, following should be seen:

- I) That the works/M&P are proposed with due planning,
- II) That the work/M&P are proposed after carrying out feasibility survey and
- III) That the work/M&P are proposed with full justification.

7.2 Sanctions

Works sanctions- Sanctions to be dealt with in the *Medical Branch* will generally relate to estimates or completion reports and for the incurrence of other special items of expenditure which are covered by ordinary rules and have, therefore, to be sanctioned by competent authority. The arrangements in force for the receipt and audit of sanctions accorded by the General Manager should be specially reviewed, with a view to ensure that such sanctions come under audit scrutiny without any omission.

Following checks may be exercised during Audit of works sanctions:

- I) All sanctions and orders involving financial considerations are endorsed by the Finance Department, wherever necessary.
- II) Sanctions are issued under the signature of the officers concerned in ink and not over cyclostyled signatures.
- III) Sanctions are financially justified duly satisfying the Standards (canons) of financial propriety (Para 116 of F-I).
- IV) The sanctioning authority is competent to do so as per the Schedule of Powers.
- V) The currency of sanction to an estimate is ordinarily for five years from the date of according sanction. Currency needs to be renewed by

preparing revised estimate and approved by competent authority. (Para 756E).

Other sanctions: Other sanctions include reimbursement of referral treatment/investigation charges, cost of treatment in government/recognised hospital, advance payment to be made to such hospitals, in payment of taxes to municipalities or local bodies etc., write off of losses, etc. Ordinarily sanctions accorded by a competent authority remain valid for the specified period for which they are accorded. It is, however, essential to review such sanctions periodically to see that the conditions attaching thereto are duly fulfilled before expenditure incurred there under is finally admitted in audit.

Following checks may be exercised during Audit of other sanctions:

- I) Sanction for reimbursement of referral treatment/investigation charges, cost of treatment in government/recognised hospital, advance payment to be made to such hospitals are to be checked with reference to admissibility of the expenditure, preauthorisation by the Authorised Medical Officers to a specific hospital/laboratory recognised for the particulars disease, production of bills duly countersigned by head of such hospital/laboratory.
- II) Sanctions to the write off of losses should be completely investigated and traced into the Register of losses or the Register of Serious Irregularities maintained by the Accounts Office so that all matters requiring further departmental consideration are promptly brought to notice.

7.3 Review of Tenders for Sanitation

Its Audit may be conducted in accordance with [para 2](#) of chapter of ‘Works Audit’.

7.4 Pay Order and Other Vouchers Not Falling Under Any Definite Category (Misc. Vouchers)

Its Audit may be conducted in accordance with [para 11](#) of chapter of ‘Works Audit’

7.5 Audit of Purchase of Medical Plants and Equipment

Machinery and Plants are purchased by hospitals after sanction in M&P Programme or under LAW Book. Para 404 of IRMM prescribes the procedure for such procurement.

During its Audit, it should be seen that:-

- I) A detailed justification exists for such procurement or replacement.
- II) A prescribed yardstick exists for such additions/replacements and the same has been followed while proposing for procurement.

- III) Clear specification of the equipment, list of likely supplier or Proprietary Article Certificate (PAC) is attached with such proposals.
- IV) The cost of such procurement has been properly allocated.
- V) A proper entry in Tools and Plants Register has been made for each procurement.
- VI) The downtime of the medical equipment should be mentioned in a history card. It should be reviewed whether such downtime has been kept at minimum and expenditure incurred on referral cases for investigation/treatment due to such downtime should be suitably commented upon.

7.6 Audit of Purchase and Issue of Medicines & Consumables

Purchase on medicines in Railway Hospitals is done on the pattern prescribed in Indian Railway Pharmacopoeia. The requirement of medicines is assessed based on consumption pattern in past periods and adequacy of stock for smooth supply to patients. Railway Board has issued detail guidelines in Drug Procurement Policy 2014 for procurement of medicine, medical consumables and local purchase. The account of receipt and issue of such stores is to be done as prescribed in Chapter IV of IRMM.

During the Audit, it should be seen whether:-

- I) A detailed assessment has been made for each item of purchase.
- II) Purchase from public sector undertakings has been given preference.
- III) Transparency has been observed in the tender process.
- IV) Reasons for non-inclusion of items in Centralised system of procurement and subsequent purchase from Imprest or on Emergency basis may be analysed. Cases of extra expenditure due to higher rate should be suitably commented upon.
- V) All stores received are accounted for in the Day Book and also in the Stock Register as prescribed in Para 407 & 408 of IRMM. All issues are also entered in the Stock Register and balances are being checked periodically by the ADMO/ DMO in charge of stores.
- VI) Every care is being taken for utilization of medicines within their date of expiry and action for disposal of surplus items approaching expiry is promptly taken as prescribed in Para 412 of IRMM.
- VII) Whether any system in place to segregate the expired medicines and whether they are separately exhibited in the stock registers (including online inventory) of the various medical units.
- VIII) What actions are taken to transfer the medicines which are likely to expire to another health unit/division?
- IX) Whether any expired medicines have been issued to patients.

- X) Whether any system in place to check the quality of medicine supplied by the firms. If not, how the quality of medicines supplied by vendors are ensured.
- XI) Whether any medicines have been found sub-standards in Government lab.
- XII) Whether these substandard medicine has ever been distributed to patient before arrival of sub-standard quality report form Govt. lab.
- XIII) What any actions are taken against the firms for of supply sub-standard medicines.
- XIV) Whether the sub-standard medicines were replaced by the firms in time or cost there of is recovered?.

7.7 Manpower Planning

Manpower in Medical Department of Railways is directly related with level of patient care, hence proper assessment and deployment of doctors, nurses and other paramedical staff are of utmost importance. The sanction strength of various categories of staff and doctors has to be judiciously decided and their availability has to be ensured with a proper attention to their rational deployment.

During the Audit, it should be seen whether: -

- I) Effect on medical attendance to patients due to vacancies in various categories should be reviewed for possible comments.
- II) Idling or improper handling of medical equipment due to non-availability of trained staff should be commented upon.
- III) Un-justified deployment of doctors and paramedical staff in administrative duties should be reviewed for possible comments.
- IV) Non-implementation of recommendations, if any, of the Work Study Teams on Medical Department should be reviewed for possible comments.

7.8 Appointment of Contract Medical Practitioners (CMP)/ Honorary Visiting Specialists (HVS)

In the case of vacancies in the doctor's cadre in Railway Hospitals/Dispensaries, engagement of Contract Medical Practitioners (CMP) is done with the approval of Medical Director (MD) for Zonal Hospital and DRM/CWM for Divisional/Workshop Hospitals & Dispensaries. They are paid monthly remuneration at the rates fixed from time to time. Similarly, Honorary Visiting Specialists are engaged in Railway Hospitals on 4/2 hours per day for 2 to 6 days/week basis in order to overcome the shortage of Specialist Railway Doctors.

During the Audit, it should be seen whether: -

- I) Adherence to various Circulars/Orders issued by Railway Board for engagement of CMPs/HVSs may be reviewed for possible comments on deviations, if any.
- II) Deployment of CMPs/HVSs along with number of cases attended by such CMPs/HVSs with reference to the justification for their engagement may be reviewed for possible comments.
- III) Remuneration paid to such CMPs/HVSs may be reviewed with reference to the rates prevalent at that time and also for deductions made for the days of absence.

7.9 Recognition of Hospitals and Laboratories

For the treatment of such ailments/investigations, which are not available in the Railway Hospitals, Railway Administration is recognising Private Hospitals and Laboratories for referral of patients on case to case basis. Such recognition is done by the MDs for Zonal Hospitals and DRM/CWM for Divisional/Workshop Hospitals & Dispensaries with associated finance concurrence. CGHS empanelled hospitals and diagnostic centres may also be recognised by entering into MoU and they may be paid the treatment/investigation charges at CGHS rates.

During the Audit, it should be seen whether: -

- I) Adherence to various Circulars/Orders issued by Railway Board for empanelment of Private hospitals/laboratories may be reviewed for possible comments on deviations, if any.
- II) Referral of patients for investigation/treatment due to downtime of medical equipment in Railway hospitals may be reviewed for suitable comments.

7.10 Treatment in Outdoor Patients Department (OPD)/Indoor Patients Department (IPD)

The particulars, like Name, Age, Designation, Department, Pay, Medical Identity Card No. etc. of serving/retired Railway employees visiting Railway Hospitals/Dispensaries, are entered in a register both for Outdoor & Indoor treatment. Medicines issued to such patients are accounted for in a separate register. The patients requiring specialised treatment, facilities for which are not available in the Railway Hospital, are referred to recognised hospitals.

During the Audit, it should be seen whether: -

- I) The register of patients is maintained properly and medical identity card number is mentioned in each case.

- II) The medicines issued to patients should be totalled daily and it should be reflected in the receipt and issue register of medicines.
- III) The records of medical facilities rendered to outsiders should be checked to see its authorisation by a competent Medical Officer and also for recovery of correct charges, as notified from time to time.
- IV) Records of Blood Banks, attached to Railway Hospitals, should be seen to verify the proper accountal of collection and issue of blood to beneficiaries.

7.11 Matrons Account Including Linen Account

In terms of Para 203 of IRMM, Chief Matron/Matron of a Railway Hospital is in-charge for supervision of the work of the hospital staff. She is also responsible for proper cleanliness and maintenance of the hospital as also for the matters related to hospital linen, patient's clothing, beds, furniture, diet arrangement for the patients etc. She will be in-charge of Tools & Plants, Dead Stock Register and Consumable Stores Register of the hospital.

During the Audit, it should be seen whether: -

- I) The register of T&P, Linen, Beds & Furniture etc. are maintained properly and any shortcomings are attended to on priority.
- II) Regular attention is given on attendance & discipline of staff and all the staff are employed on their legitimate duties.
- III) Out of order tools & equipment are repaired promptly. Cases of referral of patients to private hospitals and laboratories due to downtime of equipment should be reviewed and comments made.
- IV) Timely proposal for condemnation & replacement of unserviceable stores and outlived equipment is prepared and submitted for prompt procurement.
- V) Periodical stock verification is conducted by Assistant Stock verifier/ Inspector of Stores Accounts and stock sheets are cleared as expeditiously as possible

7.12 Diet Charges

In terms of Para 639 to 642 of IRMM, Railway Hospitals should provide cooked food to in-patients, the charges for which are to be fixed by each Zonal Railway on 'No Profit- No Loss basis '. The rates so fixed are to be reviewed every three years for revision. The bills for diet charges are to be submitted to pay sheet preparing unit (PPU) of the concerned employee for recovery.

During the Audit, it should be seen whether: -

- I) A proper accountal of inputs and diet prepared is kept in the kitchen.
- II) Regular revision of diet rates is done.

- III) Diet charges recovery statement has been prepared properly with no omissions and it has been sent to concern PPU for recovery.

7.13 Pre-Employment And Periodical Medical Examination

Chapter 5 of IRMM prescribes that no person will be deemed qualified for admission to the public service, who shall not satisfy the appointing authority, that he has no disease or bodily infirmity unfitting him or likely to unfit him for that service. Candidates entering Railway service are checked medically in Railway Hospitals on the standards fixed for the particular category of employment. Similarly, certain categories of Railway employees, in order to discharge their duties with safety, are required to appear for re-examination at the prescribed intervals throughout their service.

During the Audit, it should be seen whether: -

- I) Each case of Medical examination is done on an authorisation letter issued by the appointing authority or by the departmental superior (Ref- Para 515 of IRMM).
- II) A proper record of all such examinations is kept in the hospital and fit/unfit certificates are issued promptly.
- III) Procedure of collection of blood samples for the presence of alcohol to detect drunkenness on duty is followed.²³

7.14 Medical Certification (Issue of Sick and Fit Certificates)

Chapter 5 (Section D) of IRMM prescribes different types of certificates that are issued by the Railway doctors in the event of sickness of a Railway employee. Railway employees, unable to attend duty by reason of sickness, must produce sick certificate from the competent Railway doctor within 48 hours. When issuing a sick certificate, the Railway doctor will exercise care and judgement in recommending the period of absence for which the employee is unable to attend duty to ensure that the certificate issued is as per/reflect the nature and severity of the illness'. A Railway employee, who is placed on sick list by a Railway doctor, will continue to report to him at such intervals as directed by the doctor and if he fails to do so, he is liable to be discharged from sick list for non-attendance. A sick employee, if found fit for duty on subsequent medical examination, will be issued a fit or duty certificate by the competent Railway doctor. If in the opinion of the attending doctor, there is no reasonable prospect that the employee will be fit to resume the duties of his post; the case may be referred to a Medical Board headed by CMS/MS of the division, who will forward its recommendation for invalidation of the employee to the CMD, the competent authority.

²³ Board's letter No. 99/H/7/C.Rly dated :15 .12.2003

During the Audit, it should be seen whether: -

- I) Each case of sick certificate is issued by the authority for a period not exceeding the authorised period as prescribed in Para 544 of IRMM.
- II) Medical identity card number of the employee is invariably mentioned on sick/fit certificates.
- III) Each case of failing to report to the attending doctor has been taken care of while issuing the absence or fit certificate.
- IV) Prompt action has been taken to refer any case to the Medical Board and its recommendations are made without undue delay, so as to avoid prolonged continuation of an employee in the sick list.

7.15 Emergency Medical Treatment of Travelling Passengers

In terms of Para 628 of IRMM, while it is not incumbent on the Railways to provide medical relief to passengers who fall ill, such assistance is invariably rendered in practice as a matter of courtesy to a customer. Whenever a Railway doctor attends to such ill passenger, issued charge the consultation fee and the cost of medicines and injections etc. as fixed from time to time.

During the Audit, it should be seen whether: -

- I) A proper system of recording such calls from trains/stations for aid to passengers is available in the Railway hospital and quick response is given in all such cases.
- II) Necessary charges, as prescribed, have been recovered in all the cases of such medical attendance to travelling passengers and remitted to Railway earnings.

7.16 Monitoring of Accident Relief Operations

Chapter 7 of IRMM prescribes that in the case of Railway accidents, Railway administration has to provide rapid evacuation, necessary first aid treatment and shifting the injured persons to the nearest hospitals by the first available means of transport. With a view to provide prompt medical aid, the Railways have established system of network including provision of first aid boxes with guards in trains, Accident Relief Medical Vans (ARMV)- Scale I, Accident Relief Medical Equipment (ARME)- Scale II and Portable Medical Kit of Accidents (POMKA). The Medical officer in-charge of the section is responsible for insuring (by periodical and annual inspection) that the contents of the accident relief medical equipment Scale I & Scale II are as prescribed and are in good order. An annual certificate in this regard has to be submitted by the Medical Officer in-charge to the CMS/PCMD. The in-charge doctor will keep a detailed record of time of receipt of information of accident, time of occurrence of the accident, time of his departure for the site of accident, details of the staff who accompanied, medical equipment taken or ordered to be despatched to the site of

accident, time of his arrival at the site of accident, the name and addresses of all persons injured with details of injuries and the details showing how each case has been disposed of.

During the Audit, it should be seen whether: -

- I) A proper system of recording such calls of accident from trains/stations/Control rooms is available in the Railway hospital and quick response is given for calling the in-charge doctor and other staffs.
- II) Prompt attention for reaching the accident site has been given and any undue delay may be commented upon.
- III) Shortfalls in inspections of ARME Scale I & II including First Aid Boxes may be commented upon²⁴.
- IV) Inspection notes should be studied by Audit for shortcomings noticed by the authority and action taken on them.

7.17 Monitoring of Health and Family Welfare Programmes

The Railways are actively involved in the implementation of various National Health Programmes like Family Welfare, Malaria eradication, Tuberculosis control, Cancer control, Mental Health, Diabetes control; STD/AIDS control Programmes etc. The Railways take measures for implementation of these programmes in line with the guidelines issued by Central/ State Government/ Agencies and as enumerated in Chapter 9 (Section G) of IRMM. Similarly, various Immunisation Programmes are also carried out by Railway Medical Department in Railway premises (including residential areas, stations and trains) in liaison with the Programme monitoring agencies of Central/ State Government.

During the Audit, it should be seen whether: -

- I) The records of various health programmes showing the coverage, input from the monitoring agencies/ Government are maintained and reports generated. Reports generated in respect of various health programmes should be seen to highlight shortcomings, if any.
- II) The Feedback mechanism for implementation of these programmes should be reviewed and suitably commented upon.
- III) The accounts of the Railway TB Associations (IRTBA) at the Divisional, HQ or Railway Board level are audited without fail within 4 months of the end of each financial year. The interest accrued from the corpus of the Association and up to 50% of the income from the sale of TB seats of the year is utilised for the activities, as mentioned in the guidelines; the corpus and the remaining 50% of the income for the year is kept in suitable deposits.(Para 954 of IRMM).

²⁴ Para 706(15) of IRMM

- IV) Expenditure on sterilisation and IUD is suitably reflected in accounts and reimbursement from Ministry of Health & Family welfare is properly watched.

7.18 Monitoring of Sanitation and Hygiene Activities

Chapter 9 of IRMM prescribes various sanitation and cleanliness activities including monitoring of safe water supply to be undertaken by Railways Medical Department; whereas Chapter 10 of IRMM prescribes the measures for prevention of food adulteration. Medical and Health Department of Railways is responsible for monitoring the sanitation and cleanliness in hospitals, stations and colonies. A proper system of Waste Management in collaboration with local municipal agencies is to be in place. Regular check of quality of drinking water in railway premises is to be ensured. Similarly, the regular check on quality on food stuff sold at Railway stations is also the responsibility of the Medical Department. The department is also responsible for ensuring environmental sanitation and provision of medical aid to passengers during Fairs (Mela) and Festivals.

During the Audit, it should be seen whether: -

- I) Proper System of monitoring the sanitation activities including disposal of waste and garbage is in place and prompt follow up action is taken in case of deviations.
- II) Samples of water and food stuff are taken on regular basis and proper action is taken without any delay in the case of detection of poor quality/ adulteration.
- III) Arrangements made during fairs and festivals should be reviewed for any possible comments.
- IV) Proper system for collection, segregation (into hazardous and non-hazardous), storage and disposal of hospital waste exists and is monitored regularly.
- V) Pre-treatment was carried out to the laboratory waste, microbiological waste, blood samples, blood bags and all other clinical laboratory waste through disinfection or sterilisation on-site as per prescribed manner before packing and sending to the common bio-medical waste treatment facility²⁵.
- VI) Bio-Medical Waste Management Rules, 2016 under the Environment(Protection) Act, 1986 are implemented to improve the collection, segregation, processing, treatment and disposal of bio-medical

²⁵ *Bio-Medical Waste Management Rules, 2016*

wastes reducing the bio-medical waste generation and its impact on the environment²⁶.

7.19 Holding of Seminars and Conferences for Continuous Medical Education

Chapter 2 of IRMM prescribes for periodical professional training to Railway Medical Officers and Non-gazetted Medical Personnel as per their requirement of work and to upgrade their knowledge and skill on regular basis in order to keep pace with the Technology/ Scientific developments. Each Zonal Railway will prepare an annual prospective plan for training as per the module developed or as directed by the Railway Board.

During the Audit, it should be seen whether-

- I) The records of various training programmes showing the coverage, the expenditure involved are maintained and reports generated. Reports generated in respect of various training programme should be seen to highlight shortcomings, if any.

7.20 Conducting Medical Audit (by nominated Committee of Doctors)

Medical Audit aims at improving the deficiencies in treatment and providing better health care facilities. In each hospital, a Committee of five doctors nominated from different departments of the hospital conducts audit of medical facilities.

During the Audit, it should be seen whether: -

- I) The Committee for conducting Medical Audit of Zonal, Divisional and Sub-divisional Hospitals has been nominated and is conducting Audit in a regular way.
- II) Remedial action on shortcomings noticed during such Medical Audit is taken promptly.

List of items to be seen during inspection

Zonal/Divisional/Sub-Divisional Hospitals & Dispensaries

- I) Matrons Account
- II) Outdoor patients register
- III) Indoor patients register
- IV) Records of pre-employment and periodical medical examination
- V) Records of Sick and Fit Certificate issued to employees along with records of de-categorised or invalidated employees
- VI) Register of medicines, instruments etc.
- VII) Equipment kept idle due to vacancy of skilled staff or under repair
- VIII) Diet charges recovery statement

²⁶ *Bio-Medical Waste Management Rules, 2016*

- IX) Breakage and loss statement
- X) Distribution of conservancy staff
- XI) Local Purchase of medicines
- XII) Medicines from staff benefit fund.
- XIII) Annual estimates, indents purchase orders and supply of medicines
- XIV) Linen Accounts.
- XV) Account of fees collected for services to passengers and other persons injured in accidents
- XVI) Recovery of charges for medical facilities rendered to outsiders
- XVII) Records of sampling and follow up action for quality of drinking water and food stuff
- XVIII) Financial Expenses.
- XIX) Review of quarterly statement of expenditure on family planning scheme.
- XX) Check of fees paid by Retired Railway employees for availing of medical facility from Railway hospital.
- XXI) Recovery adjustment of charges for medical facilities rendered to staff of railway / outsiders, incumbents of other Govt. Departments including period of revision.
- XXII) Accident Relief Medical Van- Periodical inspection, accountal of medicines and equipment etc.
- XXIII) Records related to relief operations conducted during accidents
- XXIV) Recognition of Private Hospitals/Laboratories
- XXV) Referral of patients to Private Hospitals/Laboratories and payments made thereof
- XXVI) Library medical books, journals, accountal thereof
- XXVII) Pulse polio and other immunization programmes- accountal of medicine
- XXVIII) Appointment of CMPs/HVSs and payments to them
- XXIX) Check of tools and plants provided for the Melas and steps taken for environmental sanitation
- XXX) Recovery of ambulance charges.
- XXXI) Review of registration of firms supplying medicine & other medical stores.
- XXXII) Review of inspection of manufacturing firms conducted by nominated committee.
- XXXIII) Review of tenders and contracts
- XXXIV) Salary bills
- XXXV) Records of DNB doctors
- XXXVI) Check of recovery of rent and rent rolls
- XXXVII) Review of M&P
- XXXVIII) Annual budget of medicine

- XXXIX) Leave records
- XL) Passes & PTOs including accounts
- XLI) Misc. cash collection
- XLII) Sanctioned strength
- XLIII) All stores ledgers
- XLIV) Test check of medicines issued to the patients with the slips prescribed by the Doctors
- XLV) Check of cases of medical re-imburement
- XLVI) Special passes issued on medical grounds²⁷

²⁷*Schedule VII of Railway servant pass rules*

List of Abbreviations

1	ACHD	Additional Chief Health Director
2	ADMO	Assistant Divisional Medical Officer
3	AIDS	Acquired Immune Deficiency Syndrome
4	ARME	Accident Relief Medical Equipment
5	ARMV	Accident Relief Medical Vans
6	CGHS	Central Government Health Scheme
7	CHD	Chief Health Director
8	CME	Continuous Medical Education
9	CMP	Contract Medical Practitioner
10	CMS	Chief Medical Superintendent
11	CRB/CEO	Chairman/Chief Executive Officer, Railway Board
12	CRIS	Centre for Railway Information Systems
13	CWM	Chief Workshop Manager
14	DG (RHS)	Director General (Railway Health Services)
15	DMO	Divisional Medical Officer
16	DMRC	Delhi Metro Rail Corporation
17	DRM	Divisional Railway Manager
18	Dy.CMD	Deputy Chief Medical Director
19	E	Indian Railway Code for Engineering Department
20	ED	Executive Director
21	F-I	Indian Railway Code for Finance Department, Vol. I
22	FSSAI	Food Safety Standard Authority of India
23	FWP	Final Works Programme
24	GM	General Manager
25	HERO	Healthcare for the Entire Railway Organisation
26	HMIS	Hospital Management Information System
27	HVS	Honorary Visiting Specialist
28	IPD	Inpatients Department
29	IR	Indian Railway
30	IREPS	Indian Railway E-procurement System
31	IRMM	Indian Railway Medical Manual
32	IT	Information Technology
33	JD	Joint Director
34	KRCL	Konkan Railway Corporation Limited
35	LAW	List of Approved Works
36	M & P	Machinery and Plants
37	MoU	Memorandum of Understanding
38	OPD	Out Patients Department
39	PAC	Proprietary Article Certificate
40	PCMD	Principal Chief Medical Director
41	PED	Principal Executive Director
42	POMKA	Portable Medical Kit of Accidents
43	PPU	Paysheet preparing Unit
44	PSU	Public Sector Undertaking

45	RB	Railway Board
46	RELHS	Retired Employees Liberalised Health Scheme
47	SOR	Schedule of Rates
48	Sr. DMO	Senior Divisional Medical Officer
49	STD	Sexually Transmitted Disease
50	T & P	Tools and Plants
51	WCA	Workmen's Compensation Act

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CHAPTER 6 - AUDIT OF CIVIL ENGINEERING DEPARTMENT

1. BRIEF ABOUT THE DEPARTMENT

The Civil Engineering Department in Railways consists of two wings viz Construction and Open line Organisations.

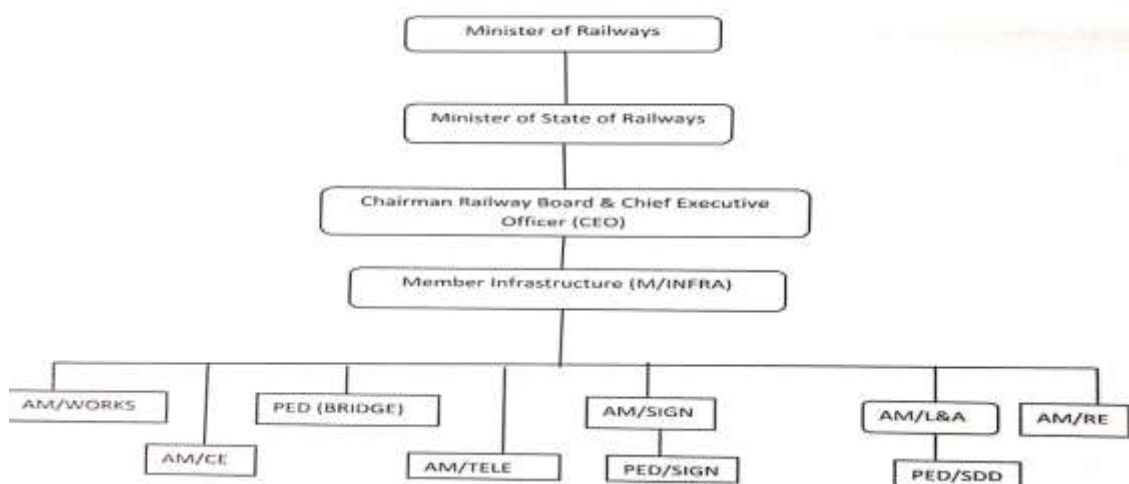
The Construction Organisation of the Civil Engineering Department is responsible for the creation of the assets by way of construction of buildings, new lines and doubling work, gauge conversion, construction of Major/minor bridges, Limited use subways (LUS) etc,. The Organisation is headed by Chief Administrative Officer (CAO) reporting directly to the Railway Board/GM.

The Open Line Organisation of the Civil Engineering Department is headed by the Principal Chief Engineer at the Zonal Railways reporting directly to the General Manager of the Zone and is responsible for the maintenance and renewal of civil engineering assets of the Railways. However, in addition to maintenance of assets created by Construction Organisation, the works costing less than Rs.10 Crore are generally executed by the Open Line Organisation (RB's directives of December, 2018)

2. ORGANISATIONAL STRUCTURE OF CIVIL ENGINEERING DEPARTMENT

The civil engineering department at Railway Board level is headed by the Member (engineering) and assisted by additional members (engineering), executive directors and directors.

ORGANISATION STRUCTURE OF CIVIL ENGINEERING DEPARTMENT



2.1 Open Line

At Zonal Railway Level the Open line wing is headed by Principal Chief Engineer duly assisted by various Chief Engineers (CE) viz. CE/MRTS, CTE, CBE, CPDE, CGE and the Dy. Chief Engineers of the relevant fields.

At Divisional level, there are Senior Divisional Engineers of various territorial jurisdictions duly assisted by Divisional Engineers under the administrative control of DRM of the Division.

The Assistant Engineers are in-charge of duties at sub divisional level duly assisted by SSEs (Works and P. Way) in-charge of the sections at field level.

2.2 Construction Organisation

The Construction Organisation is headed by Chief Administrative Officer (CAO) assisted by Chief Engineers, Deputy Chief Engineers at Zonal Headquarters level. At field level deputy Chief engineers look after the execution of the projects duly assisted by the Executive and Assistant Engineers (XENs and AENs) and Senior Section Engineers (SSEs).

3. ROLES AND RESPONSIBILITIES OF THE DEPARTMENT

3.1 At Railway Board level

- I) Framing / interpretation of rules
- II) Approval of Projects
- III) Sanctioning of estimates
- IV) Funds provisions
- V) Monitoring of progress of projects

3.2 At Zonal Level

- I) To ensure efficient maintenance and renewal of all open line works, permanent way, bridges and other structures.
- II) Preparation and compilation of budgetary requirements.
- III) Coordination and compilation of Annual Works programme and getting approval for the same.
- IV) Approval and sanction of plans, designs and estimates prepared by the Divisions/Field Offices.
- V) Control over expenditure of sanctioned projects – to incur expenditure within the limits of financial powers and within budget allotment.
- VI) Compilation and maintenance of Division wise schedule of rates.
- VII) Compilation and maintenance of standard design and drawing specification.
- VIII) Monitoring execution of work.
- IX) Acquisition, custody, management and disposal of land.
- X) Maintenance of land records and land plans.

- XI) Leasing and licensing of land and building.
- XII) Approval and sanction of private, assisted and public sidings and development of private freight terminals.
- XIII) To carry out feasibility studies, traffic surveys, Reconnaissance surveys, Preliminary surveys and Final Location Surveys.

3.3 At Division/Field level

- I) Acquisition of Land
- II) Maintenance of records relating to Land
- III) Preparation of plans and estimates
- IV) Maintenance of P. Way
- V) Maintenance of Bridges ROB/RUB, Level crossings etc.
- VI) Maintenance of railway land and sidings
- VII) Repair and Maintenance of Buildings.
- VIII) To ensure economic use of labour and materials
- IX) Maintenance/accountal of surplus and released material stock
- X) Disposal of Scrap material
- XI) To ensure commencement of any work with proper sanction of competent authority
- XII) To ensure strict adherence of sanctioned design and drawing in execution of works
- XIII) Prompt disbursement of money for the works executed
- XIV) Maintenance of records for day today physical as well financial progress of the work
- XV) Physical maintenance and custody of the material procured and received for execution and maintenance of the engineering works. Issue and transfer of the material under the custody of the department as per requirement and maintaining of records for the same.

4. LIST OF ACTIVITIES

Level of unit	Main activity	Allied/ sub activity
RB	Compilation of Annual works programme proposals	1. Sanctioning of work under LAWs and lump sum works 2. Obtaining sanction of railway board for works under FWP 3. Updation of SOR
RB & Apex	Sanction of Projects and Estimates	1. Sanction by Railway Board 2. Sanctions by the GM of Zonal Railways or the CAO of Construction Organisation

Apex & Field units	Preparation and approval of drawings and estimates	<ol style="list-style-type: none"> 1. Design & drawings. 2. Abstract, detailed, revised and completion estimate for sanctioned works
Field unit	Maintenance and renewal of Assets	<ol style="list-style-type: none"> 1. Track 2. Station buildings 3. Service buildings 4. Service roads 5. Staff quarters and other assets relating to staff amenities 6. Assets relating to passenger amenities
Field unit	Maintenance and renewal / rehabilitation of bridges	<ol style="list-style-type: none"> 1. Major and Minor Bridges 2. Limited use subways 3. Foot over bridges (FOB)
Field unit	Execution of various works	<ol style="list-style-type: none"> 1. Revenue works 2. Special works 3. Works undertaken on deposit terms 4. Works under MPLAD
Apex & Field units	IT Applications	<ol style="list-style-type: none"> 1. Track Maintenance system (TMS) 2. Indian Railways Projects Sanctions and Management IRPSM) 3. Indian Railway E-procurement system (IREPS) 4. Integrated Payroll and accounting system (IPAS) 5. Bridge Management system (BMS)
Apex & Field units	Land Management System	<p>Matter pertaining to:</p> <ol style="list-style-type: none"> 1. Acquisition of Land 2. Maintenance of records relating to Land 3. Encroachment of Railway land 4. Unauthorised occupation of Residential/service buildings 5. Commercial utilisation of Land 6. Publicity outside the Station limits

		<ol style="list-style-type: none"> 7. Leasing of land 8. Dealing court cases relating to Railway land 9. Collection and accountal of revenues from land 10. Way leave facilities for track crossing, OFC, CTV, pipeline crossings etc. 11. Allotment of Land to Private Freight Terminals (PFTs)
Field unit	Maintenance of Sidings	<ol style="list-style-type: none"> 1. Assisted Sidings 2. Private Sidings 3. Railway Sidings
Apex & Field units	Track Machine utilisation	<ol style="list-style-type: none"> 1. Purchase, utilisation and maintenance 2. Raising of debits against users
RB, Apex & Field units	Obtaining CRS sanction	<ol style="list-style-type: none"> 1. Initiation for CRS sanction. 2. Timely completion of CRS inspection. 3. Attending to queries of CRS 4. Obtaining of CRS certificate.
RB, Apex & Field units	Compilation of Accounts and Funds certification	<ol style="list-style-type: none"> 1. Budget Estimation (BG) 2. Revised Estimation (RE) 3. Final Modification (FM)
RB, Apex & Field units	Manpower management	<ol style="list-style-type: none"> 1. Creation of posts 2. Placing Indents for recruitment of personnel. 3. Maintenance of service records of erstwhile Group 'D' employees. 4. Pay & allowances and Service matters.
Apex & Field units	Creation of Assets	<ol style="list-style-type: none"> 1. Construction of New Lines 2. Gauge conversion of existing NG/MG Lines in to BG 3. Provisions of additional track lines (Doubling) 4. Construction of ROB/ RUB/ LUS /Minor bridges/(FOBs)

		for Railways on Deposit terms
		5. Staff amenities
		6. Passenger amenities

([Compliance Audit Guidelines](#) 3.3 to 3.8 - defining the apex auditable entities and audit units - A top down, risk based, Department centric mechanism for macro level planning and conducting compliance audits and preparation of annual Compliance Audit Plans)

5. IMPORTANT RISK PARAMETERS

The risk analysis should be done on following parameters of the Engineering Department:

- I) Quantum of Expenditure
 - II) Number of Tender cases/ Contract cases/ other misc. cases.
 - III) When last Audited viz. audited during last one year/three year/five year/more than five year/never audited.
 - IV) Result of last Audit.
 - V) Audit perception based on Arrears viz. progress of works with reference to expenditure.
 - VI) Audit perception based on newspaper publication, Complaints lodged etc.
- ([Compliance Audit Guidelines](#)- 3.9 to 3.11- Risk Profiling)

6. IT APPLICATIONS USED IN ENGINEERING DEPARTMENT

The Indian Railways embarked on a speed work of switching over to IT driven administration of functions and have implemented various IT Applications in the last few years. Presently, following IT applications are in use in the Engineering Department, from which the detailed information can be extracted for exercising Audit checks, as stated against each items above.

([Compliance Audit Guidelines](#)-4.20 Compliance auditing in digital environment- In case of departments/ sectors where e-governance has taken roots and transactions are being conducted in virtualised environments, digital auditing can also be adopted by the audit teams).

6.1 Indian Railways Projects Sanctions & Management (IRPSM)

[IRPSM](#) is a Web-based Application that allows online creation & forwarding of ‘New Works’ proposals along with modifications to ‘Works in Progress’ from Zonal Railways and PUs to Railway Board for printing of Works Programme, Pink Book and other sanction books after processing & sanctions of projects in Railway Board, Zonal Railways/PUs, Divisions etc.

Further, monthly updation of status of various activities associated in execution of sanctioned works has been in-built for effective Management & Monitoring of all such Projects.

Scope:

- I) On-line creation of 'New Proposals' with justification, 'Abstract Estimate' and sketch plan by divisions/workshops/railways/PUs/Railway Board.
- II) Short listing of proposals by sanctioning authorities (DRMs & GMs).
- III) Processing of proposals and capture of comments from each concerning official of Railways till it is vetted and sanctioned by competent authority.
- IV) Generation & forwarding of PWP books for volumes – II, III & IV.
- V) Interface with all concerned directorates in Railway Board for short listing of proposals.
- VI) Meeting of Additional Members' committee/Boards' meeting, finalization of proposals and minutes.
- VII) On-line updation of 'Works In Progress' by coordinating departments on zonal railways and generation/forwarding of volume-I of PWP.
- VIII) On-line data analysis and assigning of outlays by Railway Board.
- IX) On-line verification/correction of Hindi data by Rajbhasha.
- X) Tracking of works from conceptualization to completion.
- XI) Financial and physical progress monitoring of works over the year.
- XII) Analysis of data and generation of various MIS reports.
- XIII) Provision of "Out Of Turn" works through "Supplementary Demands For Grants".

IRPSM Features**For Divisions:**

- I) Creation of "New Works Proposals" with justification & abstract cost.
- II) Shortlisting of proposals by DRM .
- III) Forwarding of proposal for financial vetting, Sanction of proposals under DRM's power and forwarding of proposals costing beyond DRM's power to zonal railway Hqrs.
- IV) Creation & processing of internal notings by finance.
- V) Adding all the works sanctioned under DRM's power to the list of 'In-Progress' works in IRPSM. Each sanctioned work has been assigned unique Project-ID as per ID-Protocol, detailed in application.
- VI) Reporting of status every month for each work by respective executing agency.
- VII) Generating & printing (if desired) of works programme reports.

For Zonal Railways:

- I) Shortlisting of proposals by GM.
- II) Examining & processing the ‘New Works Proposals’ as received from divisions. Also, creation of the same similar to as provided for divisions and then forwarding to Railway Board.
- III) Creation & processing of internal notings by finance.
- IV) Adding all the works sanctioned under GM’s power to the list of ‘In-Progress’ works in IRPSM. Each sanctioned work has been assigned unique project-ID as per ID Protocol, detailed in Appendix-V.
- V) Entries in IRPSM under the sanctioning powers of DRMs/CWMs for various plan heads.
- VI) Defining fund availability & sanctioning limits for zonal railway Hqrs. & divisions.
- VII) Reporting of status every month for each work by respective executing agency.
- VIII) On-line generating, printing (if desired) & forwarding of works programme documents/books to Railway Board (EDCE/G).

For Railway Board

- I) Forwarding of proposals by EDCE (G) to nodal directorate for respective plan heads.
- II) On-line shortlisting, recommending & forwarding to EDCE (G) new works proposals costing < Rs.20 crore each by nodal directorates through concerned AMs for all plan heads.
- III) Compilation of all shortlisted proposals (costing < Rs. 20 crore) by EDCE (G) for meeting of AMs’ committee.
- IV) On-line recording of recommendations given by AMs’ committee and issuing minutes accordingly to all concerned.
- V) On-line shortlisting & forwarding of new works proposals costing > Rs.20 crore each by nodal directorates for finance concurrence.
- VI) On-line recording of recommendations given during Boards’ meeting and issuing minutes accordingly to all concerned.
- VII) On-line ‘Yellow Slip’ provision for off-the-record consultation on proposals.
- VIII) Such shortlisted & recommended proposals for each plan head with on-line consent and remarks of finance will be processed by nodal directorates on file for approval of Board & Hon’ble MR.
- IX) Finally approved proposals will be updated in the web-based software by nodal directorates through EDCE (G) for further processing by budget directorate.

After sanction of works by Ministry of Railways through annual budget documents, each sanctioned work shall be assigned unique Project-ID as per ID-Protocol, detailed in the application.

Reports

Following main reports are generated by the application

- I) Works Progress (Vol. I, II & III) –all plan head/specific plan head
- II) Works Programme Vol. IV
- III) WIP for PWP
- IV) Works Programme Index Report
- V) Works Programme Justification Report
- VI) LAW (List of Approved Works) Book Report
- VII) Throw Forward Ratio Report
- VIII) Funds Availability (Allocation wise) and Sanction Limit Report
- IX) Ceiling Limit Report (For each plan head – for New Works/Works in Progress)
- X) Exception Report (along with Exception Report summary)
- XI) Exception Report – Exception Reports/Exception Reports based on norms, including Summary (With option to select different parameters)
- XII) List of All Works
- XIII) Additional Members Meetings' Minutes
- XIV) Pre-Board Meetings' Minutes
- XV) Minutes of Meeting for Shortlisting of proposals
- XVI) Board Meetings' Minutes
- XVII) Works in Progress – Plan Head Wise Summary
- XVIII) Deleted Works – Summary/List of Deleted Works
- XIX) DRM/CWM Ceiling Limit History
- XX) Rate Reference for Track Renewal
- XXI) Executive Agency Report
- XXII) Status of Work Report (with option to filter like Active Works(New-WIP), Completed Works, Regular/Out of turn work etc.)
- XXIII) List of Targeted Works
- XXIV) Target for Completion – Allocation wise Balances
- XXV) Exception Report for Monthly Progress Updation
- XXVI) Customized Report (Providing facility to a user to select/include different aspects/parts of a project in the report)
- XXVII) Railway Board References – Circular/Letters of Railway Administration
- XXVIII) Passenger Amenities Data/Details – of a particular station

6.2 Bridge Management System (BMS)

[Indian Railway \(Civil Engineering Department\) Bridge Management System](#) is a web based platform, developed and managed by Centre for Railway Information Systems (CRIS) using Java, WAS, IBM DB2 database, AIX (OS) software to store bridge master data, inspection/monitoring, maintenance related information/data of the bridges and other essentials.

The application has a provision to capture master details of the bridges over different divisions of Indian Railway like division, section of the bridge, structure type of bridge (Box/Slab/Pipe/Arch/RCC/PSC girder/Steel girder/Composite girder etc.), bridge category (minor/major/important), location of bridge (From To kms), line details (including gradient details), their inspections, authority who constructed the bridge, ownership of bridges, authority who maintains the structure of the bridges, whether maintenance agreement applicable, width of structure, protective screen details (if applicable), guard rails details (if applicable) etc., uploading drawing (sub/super structure etc.) of bridges etc.

Application has also provision to capture details of Railway Affecting Works (RAW)²⁸ like work name, their description, contact details, location of RAW, uploading files of the works etc.

Further, the application has a provision to capture confirmation of bridges inspection, ADEN bridge inspection, inspection of Railway Affecting Works, capture compliance to defects pertaining to bridges and Railway Affecting Works (RAW).

Following reports are generated by the application:-

- I) Bridge Register (Water ways), Bridge Register (Other than waterways)(With option to filter data)
- II) Past Inspection Record Report
- III) ADEN Bridge Inspection Report
- IV) ADEN Bridge Inspection Defect/Compliance Report
- V) ADEN Bridge Inspection CRN²⁹ (Condition Rating Number) Report
- VI) Railway Affecting Works Master (Register)
- VII) Railway Affecting Works Inspection Report
- VIII) Bridge Waterway Level Report
- IX) Bridge Master Analysis – Category Wise bridges data filled/Not filled, Usage Type Wise bridges data filled/Not filled, Structure Type Wise

²⁸ *Railway Affecting Works generally mean any work which if not constructed and maintained properly or not operated properly may result in danger to Railway Line (bridges/embankment)*

²⁹ *NRS – Numeric Rating System, URN – Unique Rating Number indicate physical condition of a bridge, CRN-Condition Rating System is assigned to different component, ORN-Overall Rating Number of a bridge is given for whole of bridge*

bridges data filled/Not filled, Drawing of bridges Uploaded/Not loaded,
Bridges data confirmed/Unconfirmed in a particular jurisdiction

6.3 Integrated Payroll & Accounting System ([IPAS](#))

In this IT application, the main items of Audit importance, pertaining to Engineering Department, are as under:-

- I) Budgeting
- II) Works Register
- III) CO-6 Register
- IV) CO-7 Register
- V) Contractor's ledger
- VI) Contractor's bills passing details
- VII) Various deductions made from contractor's bills
- VIII) Status of validity of Bank Guarantees/FDRs.

6.4 Track management system (TMS)

[Track Management System](#) is a web based system of Indian Railways, developed/managed by CRIS using Java, WAS, IBM DB2 database, AIX (OS) software, for the management of track inventory assets, inspections, monitoring and maintenance of track by decentralized data capturing, centralized data maintenance/keeping and dissemination of information through various reports pertaining to inspections, maintenance and management of tracks. The application covers almost all track maintenance related activities.

The different application modules and activities covered by them are briefed as under:-

Assets Module:-This module facilitates capturing of details/data of various track assets with facility to edit/delete the same. Track assets and related particulars which the application has provision to capture are as under:-

- I) **Rail** –Rail Location, Rail section, Grade of steel, Month & year of rolling, month & year of lying, supplier name, GMT carried at laying etc.
- II) **Track Type** – Location, Track Type, Weld type etc.
- III) **Joggled Fish Plated Weld** –Drawing No., Length, whether clamped/bolted etc.
- IV) **Weld** – Weld Type, plant, Panel Number, Dimensional Tolerance on Joint etc.
- V) **Sleepers** – Sleeper type, sleeper density, supplier, lying date, GMT carried at lying etc.
- VI) **Fastening** – Type, Drawing Number, Year of insertion etc.
- VII) **SEJ** – SEJ No., Supplier name, SEJ Drawing No., Rail section, sleeper type, grade of steel, coldest/hottest temperature, design gap etc.
- VIII) **LWR** – Type of weld, Installation date, temperature, Destressing date etc.

- IX) Point & Crossing – Type of P&C, date of lying, Date of last temping, date of last deep screening, direction, joint type, track circuited, motor operated etc.,
- X) **Curve** –Type of curve, Gauge, Radius of curve, degree etc.
- XI) **Buffer Rail** – No. of buffer rails, type of fastening, length/initial gap etc.
- XII) **Ballast** – Type of ballast, Size of ballast, month & year of last deep screening, deep screening method etc.
- XIII) **Formation**³⁰ - Soil type, Bank/Cutting, Year of construction, Height of bank/depth of cutting, Cess width, side slope of bank cutting, existence of borrow pit, distance of borrow pit from toe of the bank etc.
- XIV) **Level Crossing**- Manned/Unmanned, Gate electrified or not, visibility of train from LC, Type of road surface, whether connected to village or not, whether board provided for road user, nearest hospital, date of overhauling/painting of line etc.
- XV) **Land Boundary** – Land Boundary post Number, distance of boundary post from nearest line etc.
- XVI) **Glued Joint** – Glued Joint No., Glued Joint Type, Location, Lying date, manufactured by, supplied by etc.
- XVII) **Sand Hump** – Sand hump on turnout, Rail section, sleeper type, sleeper density etc.
- XVIII) **Fish Plated Joint** – Left/Right rail, Fish plated joint length, drawing number, No. of bolts etc.
- XIX) **Cross Over/Emergency Cross Over** – First turnout, second turnout, cabin, direction, maintained by, number etc.
- XX) **OHE Mast** – **OHE Mast Number, Chainage etc.**
- XXI) **Loop line/Yard line/Siding** –Name, CSR, total length of ATS, starting/ending of turnout, speed over loop line, line type, PF/Non-PF line, is electrified,
- XXII) **Platform/Washable Apron Details of Main line** –Station, PF/Non-PF line, length/height of platform, washable apron.
- XXIII) **Track Space** – Location, track spacing between lines.

Inspection Module: This module has provision to capture inspection details like period of inspection, results of inspection etc. of track assets³¹

Planning Module: The application allows Inspecting Authority (PWI etc.) to plan inspections and track maintenance related activities.

³⁰ Includes Formation, Protection Work, Drainage System, Erosion Control Measures, weak Formation, Formation Treatment

³¹ like Ballast, Curve, ERC (ToE Load), Fastening, Inspection & Fish Plated Joint Oiling and Greasing, Foot Plate, Glued Joint, Land Boundary, LWR/CWR, SEJ, On Foot, Point & Crossing (Detailed, intermediate, Joint), Rail, Rear Vehicle, Sand Hump, Small Track Machine, Track Machine, Trolley (push, moped, motor) etc.

Work Module: The module facilitates capturing/updation of data pertaining to different work done such as general compliance to the defects noticed during inspection, last tamping data, changes made in the assets³², daily gang work including their attendance, feedback on Inspection and Oiling & Greasing of Fish Plated weld, Joggled Fish Plated Weld, Ballast work,³³ Ballast deep screening (Plain Track), turnout deep screening (Tamping), work done by External Agency, LWR Distressing, AT Weld requires joggling, Level Crossing data augmentation details, Through Formation Treatment Renewal, Through Bridge Timber Renewal, linking of deep screening done by BCM Machines with sanctioned works, construction of blast less track, rail painting in field/track.

Stores Module (Beta Version): This module facilitates maintenance of ledger masters, opening balances, gate pass, issue note (without gate pass), material receipt/issue, material in transit, ART (Accident Relief Train)³⁴ Put-in/Taken-Out Register, Put-in/Taken-out for Contractor, Material (Load) return to store (Staff), Material Ledger/Location Transfer, Ledger Adjustment, Non-TMS Issue Note Verification, Material Identification, material break/join, prepare/acceptance adjustment memo, obsolete material declaration etc.

Innovation Module: This module provides Innovation Reports/details of technical suggestions.

PCDO Module: The module facilitates users to capture details pertaining to various annexure of PCDO and generates PCDO and reports such as PCDO target and PCDO progress.

Miscellaneous Module: This module has facilities such as Message Centre (for communicating messages), circulars³⁵, contact details (of officials of Engineering department), Inspection Notes uploaded by Level users, Inspection Notes of higher officials, Rail Fall Register, Temperature Register, Historical Weld Fracture etc.

³²like Rail, weld, Through Sleeper Renewal, Through Fastening Renewal, Weld/Joint change/addition, Point & Crossing change/addition, SEJ/Buffer Rail change/addition, Curve change etc.

³³ Leading/Training out of Blast, Track Deep Screening (Manual), Turnout Deep Screening, Overhauling

³⁴Material Receipt (DMTR Receipt/Material in Transit), Gate Pass from ART, Issue Note without Gate Pass, Consumed from ART etc.

³⁵ Railway Board circulars and other important letters, Chief Engineers circulars and other important instructions

Reports: TMS generates number of reports. A few of them are as under:-

Assets Register Reports³⁶, Assets Change Report³⁷, List of Assets Pending for Confirmation Report, Assets Lock/Unlock Status Report, Gap Between Assets Change and its Confirmation Report, Compliance Report, Crack Analysis Report³⁸, Deep Screening Analysis³⁹, Due/Overdue Shallow Screening Report, Employee Report⁴⁰, Engineering Control Reports⁴¹, Fish Plated Joint Analysis Report, Joggled Fish Plated Weld (Oil & Greasing) Report, Fracture Report⁴², Gang Report⁴³, Gap of SEJ, General Compliance Report, Juggling Analysis (AT Weld), Inspection Reports⁴⁴, Land Reports⁴⁵, Location Needing Inspection, Location Needing Attention, LC Overhauling Analysis, LC State/Constituency wise Summary, LWR De-stressing, Miscellaneous Registers⁴⁶, Monsoon Reserve Report, OMS, OHE Mast, Site Particulars, Technical Suggestions, Track Diagram (Abridged, Detailed, Abridged2), Track Machine Reports⁴⁷, Track Maintenance Planning Reports⁴⁸, Track Statistics⁴⁹, TRC Report/Analysis, Unusual Incidents Analysis/Reports– Unusual Incident Analysis, Unusual

³⁶ Ballast Register, Buffer Rail Register, Drainage Work Register, Erosion Control Register, Fastening, Fish Plated Joint Register, Formation, Formation Treatment Register, Land Boundary Register, LWR Register, Protection Work Register, Rail Register, SEJ Register, Weld Register etc.

³⁷ Rail Change Report, Sleeper Change Report, Ballast Change Report, Fastening Change Report, Weld/Joint Change Report, LWR Change Report, SEJ/Buffer Rail Change Report, Level Crossing Change Report, Curve Change Report

³⁸Rail Section Wise, Sleeper Wise, Rail Location/Weld Type Wise, GMT Wise, Age Wise, Comparison Wise

³⁹Deep Screening, Overdue Deep screening Analysis (Track), Overdue Deep Screening Analysis (Turnout) (Beta version)

⁴⁰Staff Details, Periodical Medical Examination Overdue Report, Training Overdue Report

⁴¹Position of power provided, Cases of accident/derailment and special feature, cases of rail/weld fracture, Position of RF/WF/IMR, Mega block planned/done, Position of Train detention, Position of PQRS/TRT, Work site position of Track Renewal, Position of Rail Panel DMTs, Position of Loose BRHs, Position of PRC Rakes, Position of Ballast DMTs, Time consumed on ER, Minimum/Maximum Rail Temperature, Night Foot plate Inspection, TRC/OMS Recording, Temporary Speed Restriction etc.

⁴²Fracture Analysis, KM Wise Fracture Analysis, LWR Wise Fracture Analysis

⁴³Gang Missing Data Entry, Gang Strength, Gang Usage, Gang Work, List of Work

⁴⁴Inspection Analysis, Inspection Chart, Inspection Planning, Inspection Register, Inspection Overdue, Inspection due, Gap between Inspection and Confirmation, Offline Inspection Analysis, Offline Inspection Survey, Keyman Morning Inspection, Inspection Top Sheet, Track Machine, Small Track Machine

⁴⁵Land Management, Vacant Land Parcel, Land Plan Analysis, Way Leave

⁴⁶Creep Register, Gap Register, Critical Location, Gradient, ODC, Rail Fall, Speed Restriction (Permanent, Temporary, Summary), Temperature, External Agency Work, GMT Details, Circular Viewed, Bridge Water Level, Special Work, Sanctioned Proposal, Rail Painting

⁴⁷Progress (Machine wise), Progress (Detailed), Progress (Summary), No Work Reason (Summary), Progress (Summary), Machine Idle, Missing Data Entry, Missing Data Summary, Progress (On Date), Progress in Mega Block, Machine Availability, Machine (Type wise), Machine Utilization (Report-1, Report-2), Night Working, Machine Target v/s Actual, Yearly Summary, Machine Under Report, Tamping Chart, Machine Availability Summary,

⁴⁸Track Degradation Model, Last Tamping Details, Due/Overdue Tamping, Tamping Chart, Statistics based on Condition, Track Health Monitoring Chart, Rail Analysis, Rail Analysis (GMT wise), LWR wise Weld Input

⁴⁹Annual Track Statistics, Platform/Washable Apron Details on Main line in Station Area, Route/Track Kilometer, Turnout Statistics, Track Spacing

Incidents Report, User Analysis – Inspection and Work Summary, Performance Report, System Usage Analysis, USFD Reports⁵⁰, Welding of Rails (AT Welding⁵¹, FB Welding – Agency Wise FB Welding Machines, FBW Workshop – Date wise Progress).

Stores Module Report: Stores Register Report⁵², Scrap Reports, Periodical Returns, Material Master Report, Release Order List, Obsolete Material, Report of Scale & Deficiency.

6.5 Indian Railways E-Procurement System ([IREPS](#))

This is official portal of Indian Railways for procurement of Goods, e-tendering of Works & Services, Sale of Materials, and Leasing of Assets through the process of E-Tendering, E-auction or Reverse Auction.

The site is compliant to IT Act 2000 and follows the instructions/ guidelines issued by Ministry of Railways from time to time for procurement, sale and leasing. The site provides a secure platform to users for online transactions for procurement and sale. The site caters to requirements of all Zonal Railways and Production Units of Indian Railways, and is also being used by PSUs like Konkan Railway Corporation Limited (KRCL), and Delhi Metro Rail Corporation (DMRC) etc.

For Audit purpose, we can get the details of tenders floated by Engineering Department.

7. AUDIT FOCUS AREAS-CHECK LIST

([Compliance Audit Guidelines- 4.9](#)- Criteria or benchmarks used to evaluate or measure the subject matter consistently and reasonably are -

a) Relevant, b) Reliable, c) Complete, d) Objective, e) Understandable, f) Comparable, g) Acceptable & h) Available 4.10 Understanding internal controls, 4.11 Materiality, 4.13 Risk assessment and 4.17 Compliance Audit Design Matrix)

50DFWR Analysis, USFD Defects (USFD Defects-Route/Jurisdiction wise, Month wise) USFD Due/Overdue (Rail Testing, AT Weld Testing, USFD Defects History, USFD Progress, USFD Report, USFD Test Analysis, USFD Test Report, USFD Test Free Length, USFD Defects 4 Meters, USFD Defects on Bridges, WSFD Workload, Certified USFD Operator (Departmental, Agency), Certified USFD Machines

⁵¹ Agency wise Certified Welder, Agency Welder's Performance Analysis, Departmental Certified Welder, Departmental/Agency Welder Performance Analysis

⁵² Material Receipt Register, Issue Register, Material Released from Track, Consumed in Track, Ledger Balances as on date/post date, Ledger Transaction Record, Tool & Plants Ledger Transaction Record, Issue Note List, Adjustment Memo List, Material Balance (Location wise), Material in Transit, Material on Loan, Dead Stock (Material not in use)

7.1 Works Programme

Works programmes are financial investment proposals relating to creation, acquisition and replacement of assets on the basis of which Railway Board would provide appropriate funds under various heads of accounts. Works and projects approved by the Railway Board are included under Approved Annual Works Programme and Works approved by the GM of Zonal Railways included under LAW. ([Chapter VI of Indian Railway Engineering Code](#)).

During Audit of Works Programme, following should be seen:

- I) that the works are proposed with due planning,
- II) that the work are proposed after carrying out feasibility survey; and
- III) that the work are proposed with full justification.

7.2 Sanctions

Works sanctions

Sanctions to be dealt with in the Engineering Branch will generally relate to estimates or completion reports and for the incurrence of other special items of expenditure which are covered by ordinary rules and have, therefore, to be sanctioned by competent authority. The arrangements in force for the receipt and audit of sanctions accorded by the General Manager should be specially reviewed, with a view to ensure that such sanctions come under audit scrutiny without any omission.

Following checks may be exercised during Audit of works sanctions:

- I) All sanctions and orders involving financial considerations are endorsed by the Finance Department, wherever necessary.
- II) Sanctions are issued under the signature of the officers concerned in ink and not over cyclostyled signatures.
- III) Sanctions are financially justified duly satisfying the Standards (canons) of financial propriety (Para 116 of [F-I](#)).
- IV) The sanctioning authority is competent to do so as per the Schedule of Powers.
- V) The currency of sanction to an estimate is ordinarily for five years from the date of according sanction. Currency needs to be renewed by preparing revised estimate and approved by competent authority. ([756-E](#)).

Other sanctions

Other sanctions include ex-gratia payments to contractors, payment of taxes to municipalities or local bodies etc., write off of losses, payments arising out of arbitration award. Ordinarily sanctions accorded by a competent authority remain valid for the specified period for which they are accorded. It is, however, essential to review such sanctions periodically to see that the conditions attaching thereto

are duly fulfilled before expenditure incurred there under is finally admitted in audit.

Following checks may be exercised during Audit of other sanctions:

- I) Sanctions to the write off of losses should be completely investigated and traced into the Register of losses or the Register of Serious Irregularities maintained by the Accounts Office so that all matters requiring further departmental consideration are promptly brought to notice.
- II) During Audit of sanctions for payments arising out of arbitration award it should be seen:
 - a) that proper legal and financial advice was obtained before deciding on the necessity for arbitrations and that the points for arbitration were reduced to specific terms and were not in any way left ambiguous or vague;
 - b) that the Railway's case was properly prepared and presented, utilising all available evidence for the purpose and that there was no joint submission with the contractor;
 - c) that the points of defence were based on the actual conditions of the contract; the question whether these conditions were equitable should have no consideration in preparing the Railway's case;
 - d) that claims of the nature of 'ex-gratia' payments did not form a matter for settlement by arbitration, and if such claims were pressed by the contractor, they were finally opposed and the fact they were not contractual was prominently placed before the arbitrator;
 - e) that arbitration was not rendered necessary on account of any lack of precision in terms of the contract;
 - f) that adequate steps were taken by Administration to rectify any defects in procedure which might have come to light;

7.3 Preparation and Approval of Drawing Estimates

Its Audit may be conducted in accordance with Para 1 of chapter of 'Works Audit'.

7.4 Works Executed on Deposit Terms

- I) The works executed by Railways on behalf of other Government Departments, municipalities and other local bodies, private firms and individuals fall under this category.
- II) The "Deposit Works" are the works of construction or repair, the cost of which is met, not out of Railway funds, but out of funds from non-railway sources on whose behalf the works are executed by the Railways. ([Para 1843 – E](#))

During its Audit, it should be seen that:-

- I) A register containing the complete list of all Deposit Works being undertaken in a Division is maintained in the Divisional office ([Para 1852 – E](#))
- II) Proper memorandum of understanding (MOU) is executed by the parties
- III) Proper consent of the party is obtained for accepting percentage charge of preparation of plans and estimates ([Para 732 – E](#))
- IV) Departmental charges at 12.50% of the total outlay are levied (cf. [Para 1137 – E](#))
- V) In case of waiver wholly or partly of the above charges by the GM, the conditions laid down for such waiver is fulfilled ([Para 1138 – E](#))
- VI) The Estimate is accepted by the parties before submission of the same to the approval of competent Railway authority.
- VII) The acceptance of the parties is obtained to bear the recurring expenditure that is incurred on repairs, maintenance etc., in cases of works which are to be maintained by the Railways after completion.
- VIII) The work is not commenced till a detailed estimate is accepted by the concerned department and sanctioned by the competent Railway authority and the estimated cost thereof deposited by the party ([Para 735 – E](#)).
- IX) The deposited amount is credited to the head “Deposit – Miscellaneous” and the expenditure debited thereof.
- X) Timely additional allotment is obtained from the party in case where an excess is anticipated during the execution of the work. ([Para 1846 – E](#))

7.5 Review of Tenders

Its Audit may be conducted in accordance with [para 2](#) of chapter of ‘Works Audit’.

7.6 Advances to Contractors

Its Audit may be conducted in accordance with [Para 3](#) of chapter of ‘Works Audit’.

7.7 Review of On Account Bills, Final Bills and Completed Contracts

Its Audit may be conducted in accordance with [Para 4](#) of chapter of ‘Works Audit’.

7.8 Audit of Measurement Books

Its Audit may be conducted in accordance with [Para 5](#) of chapter of ‘Works Audit’.

7.9 Material Modification

Its Audit may be conducted in accordance with [Para 6](#) of chapter of ‘Works Audit’.

7.10 Contractors' Ledger

(see [para 1483-E](#))

Its Audit may be conducted in accordance with [Para 7](#) of chapter of 'Works Audit'.

7.11 Completion Reports/Completion Estimates/Completion Statements

(see [para 1701-1714-E](#))

Its Audit may be conducted in accordance with [Para 8](#) of chapter of 'Works Audit'.

7.12 Works Registers and Revenue Allocation Registers

Its Audit may be conducted in accordance with [Para 9](#) of chapter of 'Works Audit'.

7.13 Arbitration Awards

Its Audit may be conducted in accordance with [Para 10](#) of chapter of 'Works Audit'.

7.14 Pay Order and Other Vouchers Not Falling Under Any Definite Category (Miscellaneous Vouchers)

Its Audit may be conducted in accordance with [Para 11](#) of chapter of 'Works Audit'.

7.15 Audit of Journal Vouchers

(See Paras [CF. 307 & 308-A1](#))

Its Audit may be conducted in accordance with [Para 12](#) of chapter of 'Works Audit'.

7.16 Objectionable Items Register

Its Audit may be conducted in accordance with [Para 9.2.4](#) of Chapter on Audit of Accounts Department.

7.17 Assisted Siding

(See Paras [1822-1842 E](#))

Assisted siding may be provided by the Railway administration to serve a Factory, colliery or other industrial establishments subject to the following:–

- I) The land cost outside the applicants premises is borne by the applicant but the ownership should vest absolutely in Railways;
- II) The budget to cover the cost of survey and preparation of Plans and estimates should be made by the applicant;
- III) The siding owner will have to bear the cost towards annual Interest and maintenance charges of track;
- IV) The incidence of the cost of the assisted sidings as between the Railway

Administration and the applicant should be in accordance with the following general principles: -

- a) Outside the applicant's premises, the cost of all works which would have to be abandoned in the event of the siding being closed, e.g., earthwork, bridges (exclusive of girders), culverts ballast, buildings, etc., should be borne by the applicant,
- b) Outside the applicant's premises, the cost of all works which would be removed by the Railway Administration in the event of the siding being closed, e.g., sleepers, rails, fastenings, points and crossings, girders of bridges, fencing, signalling and inter-locking appliances and machinery of any kind, should be borne by the Railway Administration;
- c) The entire cost of the siding within the applicant's premises should be borne by the applicant;

In cases of sidings constructed for private parties/Govt. departments, the following Audit checks may be exercised that –

- I) The revenue expected is sufficient to cover the interest and maintenance charges etc.,
- II) All items of capital or revenue expenditure which are recoverable from the applicant are shown in the estimate and accepted,
- III) In the case of estimate for sidings and deposit terms, one of the important points to be borne in mind is that any credit to capital on account of the removal of any existing railway asset has no effect of reducing the cost of work chargeable to the parties,
- IV) Valid agreement containing all the details as per codal provisions is in existence,
- V) The charges towards maintenance and interest are being recovered promptly,
- VI) The annual examination of the earnings of each siding is made by the Railway Administration to ascertain whether the sidings are working profitably,
- VII) In the case of loss of revenue earnings due to non-offering of quantum of traffic projected in the estimate and as agreed by the applicant and the sidings is found to be working not profitably, the details of action taken by the Railway administration to close/dismantle the siding are verified to see that the instructions contained in para [1833-E](#) are observed,
- VIII) The local tariff of Railways will contain particulars of all assisted sidings over which traffic is hauled by the Railway. A comparison of the list of assisted sidings listed in the Goods tariff may bring out omissions which should be followed up,
- IX) Apart from the interest and maintenance charges on the cost of sidings,

the recovery towards the cost of staff engaged on the siding and/or interest and maintenance charges for using other Railways assets by the siding owners is ensured,

- X) The sidings on the different railways are not at all worked under the assisted siding terms laid down in Paras [1824 to 1838-E](#). When special terms exist for the working of the sidings, it should be seen whether it is not possible to get these sidings as well under the assisted siding terms so as to secure uniformity, and
- XI) The entries contained in the sidings register maintained in the Accounts Office are being duly verified annually with statements of sidings obtained from the District or Divisional Engineers as mentioned in Para [1840-E](#).

7.18 Abandoned Assets

During its Audit, it should be seen that:-

- I) When the dismantlement or abandonment of an existing work is involved, the original cost (the cost at debit of Capital, Development Fund) is written back from Capital/Development fund and debited to Depreciation Reserve Fund,
- II) Reasonable provision is made for credits on account of released materials due to dismantlement / abandonment of an asset. ([Paras 704 \(i\) and 788 \(c\) – F-I](#)), and
- III) Works which are abandoned soon after construction due to having lost their utility or not having served the purpose for which they were designed should be specially brought to notice and the loss to Government determined.

7.19 Maintenance and Renewal of Assets

Track Renewal works

BG Track is classified in to seven groups and MG track in to Five groups based on the Maximum permissible speed of the trains running on the track ([Para 202 IRPWM](#)).

Apart from annual maintenance, periodicity of complete overhauling of tracks to be done is within a specific period of three to five years {[Para 203 \(2\) IRPWM](#)}. Following are the types of track renewal:

- I) Complete track renewal (CTR)-Primary & Secondary
- II) Through Rail Renewal (TRR) -Primary and Secondary
- III) Through Sleeper Renewal (TSR) -Primary and Secondary
- IV) Through Ballast Renewal (TBR)
- V) Through Weld Renewal (TWR)

- VI) Through Fittings Renewal (TFR)
- VII) Through Bridge Timber Renewal (TBTR)
- VIII) Through Turn out Renewal (TTR)
- IX) Through Glued Joints Renewal (TGJR)
- X) Through SEJ Renewal (TSEJR)

During Audit of execution of Track Renewal works, it is to be seen whether:

In addition to the checks conducted during audit of tenders and contracts, following checks should be exercised:

- I) The engineer in charge has proposed the renewal after carrying out complete inspection of the condition of the track through annual maintenance programme,
- II) Inspection reports of engineers about the condition of the track are on records,
- III) The Estimated quantities are projected as per actual requirement with reference to specifications and codal provisions (Para 244, 248 IRPWM),
- IV) The possibilities of using released material are considered diligently,
- V) Proper account of receipt and usage of fresh materials and also of released materials has been done,
- VI) Prompt disposal of released scrap material is done,
- VII) The delivery of scrap/ released material has been made to successful bidder as per delivery order and also under the witness of Accounts and RPF personnel,
- VIII) Govt. levies and cost of material found in excess of offered lot, has been collected before handing over of scrap,
- IX) Optimum utilisation of Track Machines has been done during the Block granted, and
- X) Delay in completion of work may be analysed with reference to continued speed restrictions.

7.20 Maintenance of Station and Service Buildings

During Audit of records for maintenance of stations and service buildings, it should be seen that:

- I) Station and Service building are being maintained to the satisfactory level observing the safety aspect of the building as well as staff,
- II) Periodical inspections by Engineering officers are being done as per norms,
- III) System of recovery of rent and allied charges of the Railway buildings let out to outsiders and other Government Departments, is in place,
- IV) Rent and allied charges in respect of buildings let out to outsiders and other Govt. Departments is being raised and realised as per latest

directives, and

- V) Interest on delayed payments is being realised.

7.21 Maintenance of Residential and Office Buildings:

During Audit of records relating to maintenance of residential and office buildings, it should be seen as to whether:

- I) Residential accommodations are provided as per demand and in time without any unnecessary delay,
- II) The quarters are classified correctly according to the plinth measurement,
- III) Quarters are allotted to the staff according to the standard of the accommodation approved for various classes of the staff,
- IV) The rent and allied charges are recovered at the rates prescribed by Railway Board from time to time,
- V) Water charges to be recovered from the occupants of the quarters are revised from time to time as per Railway Board's directives,
- VI) Review of estimation made for requirement of water for residential buildings as per norms prescribed in [Para 504 of Indian Railway Works Manual](#), and
- VII) Check of payment made for Water Bills received from the Municipal Authorities/ State Government or any other water supplying Authority.

7.22 Capital and Revenue Account of Residential Building

These accounts are prepared by the Divisional Finance Manager. During the Audit, it should be seen as to whether:

- I) All new residential building constructed during a particular year are taken in to the account,
- II) The cost of additions/ maintenance to the existing residential building are taken into the account,
- III) Necessary write back adjustments of the cost of dismantled quarters are made from the concerned head of accounts during the same year of dismantlement,
- IV) The quarters are allotted to staff without any unnecessary delay,
- V) Realisation of requisite percentage of return in respect of each class of quarters is ensured (6% of the total cost of all that quarters in a particular class – [Para 1906 E](#)),
- VI) The cost of repairs and maintenance of the residential building is not exceeded the cost of its replacement, and
- VII) The recovery of allied charges is proportionate to the amount paid to the Municipality and other authorities.

7.23 Maintenance of Other Staff Amenities Such as Schools, Hospitals, Institutes Etc.

During the Audit, it should be seen as to whether:

- I) The expenditure on existing schools and Institutes incurred during a particular year are not exceeding the sanctioned budget provisions,
- II) Prior sanction of Railway board is obtained for all expenditure proposed to be incurred on the existing schools and Institutes in excess of the provisions in the sanctioned budget, and
- III) Any new Railway schools/ institute are opened without the prior sanction of the Railway Board.
- IV) Along with the check of expenditure, realization of receivables such as fees, rent, licence fee etc. needs to be checked as these constitute reduction in expenditure.

7.24 Maintenance of Passenger Amenities

During the Audit, it should be seen as to whether all the expenditure incurred on providing amenities for passengers and other railway users are within the sanctioned provisions and booked to the relevant head of account. Analysis of standards/ items of amenities fixed by Board from time to time as per category of stations and their compliance needs to be added.

7.25 Maintenance, Renewal and Rehabilitation of Railway Bridges

During the Audit, it should be seen as to whether:

- I) System of Inspection of Bridges is in place.
- II) System of underwater Inspection of Bridges is in place.
- III) All bridges are inspected twice in a year, one before the onset of monsoon and another after the monsoon.
- IV) Identification of outlived bridges requiring repair/strengthening/rehabilitation/rebuilding is made.
- V) Bridges requiring immediate attention are classified as distressed bridges.
- VI) Timeliness for planning, execution and completion of bridge works with proper monitoring of progress is ensured and delay in this regard to be commented.
- VII) Speed restrictions are promptly removed after attention of bridge works
- VIII) There is no Elongation of speed restriction due to delay in execution of bridge works.
- IX) There is no under-utilisation of costly equipment purchased for bridge works.
- X) L-xing has been eliminated, if RUB/ROB/LHS has been constructed, to eliminate it, so as to save cost of staff deployed on it.
- XI) Compliance to latest orders regarding maintenance, inspection and repairs

of bridges, outsourcing of structural audit of structures by renowned experts etc. needs to be checked.

7.26 Land Management

Land management covers a broad scope of activities which includes proper maintenance of land records, control of land use, detection, prevention and removal of encroachments, maintenance of land boundaries, utilisation of land for various purposes by licensing/leasing to other organisations/parties for commercial and other uses including afforestation etc.

Railway land falls under any of the following categories:

- I) Permanent land, which is required for its use and the title of which is transferred permanently in the name of Railways.
- II) Temporary land, which is acquired for temporary purposes such as for spoil-banks, side-cuttings, quarries, stacking and preparation of material, temporary offices, workshops and quarters.

During its Audit, it should be seen that:-

- I) The land acquired for temporary purposes is disposed off after the construction work is completed.
- II) Separate Land Management Cells are in existence in Zones and in Divisions.
- III) Proper training is imparted to the officials posted in the land cell.
- IV) The land plans are certified by the Revenue authorities digitalised and computerised duly ensuring that all land plans are available.
- V) The land required for the projects is acquired and taken possession in time clearing all the encumbrances and handed it over to user department without delay.
- VI) Land record registers are maintained at Zonal, Divisional and filed levels showing the data regarding land holding, land plans, vacant land, encroachments etc.
- VII) Adequate action has been taken to evict the encroachers and to avoid fresh encroachment.
- VIII) Adequate action has been taken to clear cases under Public Premises (Eviction of unauthorised Occupants) Act 1971 and there is no pendency.
- IX) The decisions taken by the Estate officers regarding eviction and deposit of money are implemented or not.
- X) Land boundaries are properly demarcated and being maintained.
- XI) Permissions are granted to local bodies for way leave facilities and way leave charges are realised.
- XII) Licensing of Railway land was done for Grow More Food scheme.
- XIII) Licensing and leasing of Railway land to other parties for commercial

purposes and other uses including afforestation etc. and recovery of license fee.

- XIV) Railway land is relinquished on transfer to or from other State Governments etc.
- XV) Whether land licence fee has been fixed as per latest Railway Board's directives, and
- XVI) Whether interest on delayed payment has been recovered.

7.27 Utilisation of Track Machines

The Track machine Organisation is under the overall charge of Chief Track Engineer (Machines) who is reporting to the Principal Chief Engineer. The following are the functions:

- I) Field Operation of Track Machines.
- II) Repair and Maintenance of Track Machines.
- III) Supervision and technical services including training and
- IV) Planning and deployment of machines
- V) Premature condemnation of Track Machines
- VI) Deployment and actual availability of staff for operation and maintenance of track machines.
- VII) Monitoring of consumption of HSD oil with reference to work done by the track machines.

(Para 1.1 of Indian Railway Track Machine Manual)

The track machines are utilised for mechanical maintenance of track. The annual plan for deployment of various track machines is finalised by the CTE(MC)/CTE of the Zonal Railway on the basis of the report submitted by the Divisions (Para 205 (2) of IRPWM)

During Audit, it should be seen that –

- I) The annual planning for the deployment of track machines is devised so effectively to ensure that the available track machines are optimally utilised.
- II) Required line blocks are obtained for better working of the machines i.e., 4 hours per day or two separate blocks of 2 1/2 hours each (Para 226 (2) (c) of IRPWM)
- III) The machines are inspected frequently with the objective of monitoring the health of machines
- IV) The Zonal base depot and/or satellite depots headed by Assistant Engineer/Senior Engineer for carrying out heavy repairs and intermediate overhauling are in existence.
- V) Maintenance of various records and submission of various returns pertaining to machines from the field units are ensured.

- VI) All the staff are imparted proper training in maintenance practices, safety and protection rules and acquainted with the relevant rules of operation and maintenance procedures/stipulations connected with Track machines and maintenance of track.
- VII) AMC is entered into with OEM /authorised agent on a single tender basis for carrying out repairs to the machines and/or for supply of spares
- VIII) Special attention may be made on the following details/documents:
 - a) History registers of the engine and the machine (Log Book).
 - b) Failure Analysis register.
 - c) Progress Bar Charts and analysis.
 - d) Unit cost statement.
 - e) Maintenance schedule register.
 - f) Inspection Notes of higher officers and Compliance Report duly updated.
 - g) Operation and maintenance manuals of the machines.
 - h) Programme of deployment of machines.
- IX) Adequate mechanism is in existence to ensure readiness of the following pre-requisites before deploying track machines to avoid delay in deployment of machines
 - a) Availability of a minimum cushion of 150 mm of clean ballast is ensured for the proper functioning of the machine.
 - b) Adequate ballast is available in shoulders and cribs to allow for required lift
 - c) Sanction of Commissioner of Railway Safety for working of the concerned tamping machine is available.
 - d) Traffic blocks of adequate duration are planned.
 - e) The sleepers are uniformly spaced.
- X) Debits are being raised against concerned Railway/Division for utilisation of track Machines.
- XI) Proper accounts of imprest for operation of track machines are maintained.

7.28 Obtaining CRS Sanction

Under section 23 of Railways Act, 1989 (24 of 1989) and [chapter VII](#) of the “Railways (Opening for Public Carriage of Passengers) Rules, 2000”, the sanction of Commissioner of Railway Safety is required –

- I) For the execution of any work on the open line, which will affect the running of trains carrying passengers and every temporary deviation in line necessary for carrying it out, except in cases of emergency.
- II) Permanent diversion (deviation) of more than 2 km in length without any

station in between and irrespective of length, when a new station is involved.

- III) Permanent diversions of more than 2 km in length, and irrespective of length when a new station is involved, are to be treated as new lines covered by the provisions of section 21 to 23 of the Railways Act, 1989 (24 of 1989).
- IV) New bridges including road over and under bridges, foot over- bridges, strengthening, raising, reconstruction, dismantling or extension of existing bridges, addition or replacement of existing girders, including provision of temporary girders.

(Para 1302 of IRPWM as amended vide Railway Board letter No. 2006/CE-I/AC-1 (Pt.) dated 23.04.2008)

During Audit, it should be seen that –

- I) Whether CRS sanction has been obtained, wherever it is required, as per existing norms.
- II) The CRS final report should be reviewed to see that –
 - a) The recommendations are complied with in time.
 - b) The circumstances under which such lapses as reported by the CRS are not anticipated and done during execution of a project/ work
 - c) The expenditure involved in carrying out the lapses pointed out by the CRS does not exceed the cost of sanctioned estimate requiring approval of higher authority.

7.29 Compilation of Accounts and Funds Certification

The following points should be borne in mind –

- I) After the budget for a year is sanctioned by the Parliament, separate allotments are made by the Railway Board for works chargeable to Capital, Capital Fund, Development Fund, Depreciation Reserve Fund, RRSK etc. as classified vide allocation rules as detailed in [Chapter VII of Indian Railway Financial Code Vol. I.](#)
- II) **System of Allotments**
 - a) These allotments are made in lump sums and their distribution over the works individually costing over Rs. 250 lakhs and those below Rs. 250 lakhs is set out in the Work, Machinery and Rolling Stock Programmes (Pink Book) which are furnished to the railways along with the budget order sanctioning the allotments.
 - b) A list of approved works costing below **Rs. 250 lakhs** for which item wise provision is not made in the Pink Book is also furnished to the concerned railway to ensure that no expenditure is incurred by the Railway Administration on any new work not provided in the

- sanctioned budget for the year or carried forward from the sanctioned budget of the previous year (cf [Item 38 of Annexure II of Indian Railway Financial Code Vol.I](#)).
- c) As regards works costing above Rs.250 lakhs each for which expenditure can be incurred during the year to the extent indicated in the Pink Book, it should be seen that –
 - i. No appropriation is made to any work not provided in the Pink Book without the prior approval of the Railway Board except works which are considered to be urgently necessary to safeguard life or property or to repair damage to the line caused by flood, accident or other unforeseen contingency, so as to restore or maintain through communication ([Para 1103 – E](#)) or
 - ii. When the work in question was included in the previous year's budget but no provision made in the sanctioned budget of the year because it was expected to be completed in the previous year.
 - d) In regard to works costing below Rs. 250 lakhs, it should be seen that suitable record is kept in the executive and Accounts Offices to watch that the total appropriation against them does not exceed the allotment.
 - e) Statements showing the transfer of funds from one work to another received periodically in the Accounts Office should be checked by Audit to see that such transfers are in order and have been sanctioned by competent authorities.

7.30 Utilisation of Un-anticipated Credits

During Audit, the following points need to be checked: –

In cases where substantial un-anticipated credits are utilised to incur fresh items of expenditure which could not otherwise have been incurred, it should be seen that –

- I) Detailed review is made to ascertain that the expenditure was definitely not anticipated in the budget and
- II) That such expenditure could be met by savings in expenditure provided for in the budget without serious detriment to safety of efficiency of operations (cf [Paras 383 - 384 of Indian Financial Code Vol.I](#))
- III) That prior sanction of competent authority is obtained for utilisation such unanticipated credits.
- IV) A list of such credits is submitted by the Railway Administrations along with their Revised Estimates.
- V) Any substantial credits utilised by the Railway Administrations, which

have not received the required sanction of the Government of India should be held under objection and commented upon.

7.31 New Services not contemplated in the Budget

The following points should be borne in mind –

- I) New Works estimated to cost more than Rs.50 lakhs each are treated as ‘New Service/New instrument of Service’.
- II) If the new work cost between Rs.50 lakhs and uptoRs.2.5 Crore, the expenditure can be incurred by re-appropriation from saving within a grant, under report to Parliament.
- III) If the new work cost more than Rs.2.5 Crore, prior approval of Parliament is required.
- IV) The term ‘New Service’ is referring to expenditure arising out of a new policy decision, not brought to the notice of Parliament earlier, including a new activity or a new form of investment.
- V) Likewise, relatively large expenditure arising out of important expansion of an existing activity is treated as ‘New Instrument of Service’, which is a slight variant of the term ‘New Service’ (Para 369 and 370 – F1)
- VI) It is the responsibility of the Railway Board to ensure that the total expenditure against a grant voted by the Parliament or appropriation sanctioned by the President does not exceed the amount of the grant (including supplementary grants) or of the appropriations (Including supplementary appropriations).
- VII) If a proposed work does not find place in the budget estimates for the year, it should be examined to see whether it is a case of “New Service not contemplated in the budget” requiring the specific approval of the Parliament before expenditure is incurred.
- VIII) Queries may be put to Administration, but a definite objection should not be raised on this score without previous consultation with DAI.

7.32 Expenditure Late In the Financial Year

During Audit, it should be seen that –

Individual instances where expenditure has been sanctioned late in the financial year and where the expenditure does not seem to have been a matter of urgent necessity, but where due deliberation does not appear to have been exercised in order to keep down the cost (*eg.* Failure to seek the cheapest source of supply) may be investigated.

7.33 Expenditure on Undertaking Outside the Normal Scope of Railway Working

The results of working of special schemes on which railways have a financial interest, such as running of Road Transport services, departmental catering schemes, family welfare schemes etc. should be zealously watched and

considered for comment in the Audit Report, if necessary. The scope of audit of such expenditure is generally indicated in the audited copy of the orders communicating the sanction to such schemes.

7.34 Tests to Judge Productivity of Capital Expenditure (Post Project Appraisal)

The following points should be borne in mind –

- I) It is important that an investment proposal is subjected to proper financial appraisal not only before it is sanctioned but also a certain period of time after the project has been in operation.
- II) A ‘Productivity test’ should be conducted in respect of all major works to determine as to whether the financial return anticipated from a project at the estimate stage is actually realised in due course or not.
- III) The figures relating to sanction, actual, further outlay etc. should be verified.
- IV) When the examination of productivity tests conducted by Railway Administrations, reveals any important or peculiar features or when there is any doubt or difference of opinion in regard to the interpretation of Railway Board’s orders or in regard to information that should be supplied, the same should be taken up

7.35 Imprest Stores Accounts

These come under the following categories:

- I) Engineering.
- II) Other than Engineering.
- III) Plant Reserve.

Audit should be conducted with reference to the rules in Chapters XVIII and XIX of Indian Railway Code of Stores Department.

7.36 Law Charges

Law charges are the charges paid as fee to the Advocates, Arbitrators, Govt. pleaders etc. The record maintained by the Accounts Office to show the total charges incurred for each case should be consulted in this connection.

During Audit it should be seen:-

- I) The fees and other charges claimed by Government pleaders, advocates etc. are in accordance with the scales fixed if any, by the Administration.
- II) The financial power of the officer sanctioning such charges, in a particular case, has not been exceeded.

7.37 Manpower Management

Its Audit may be conducted in accordance with [Para 7.2](#) of chapter of ‘Audit of General Administration and Vigilance Department’.

7.38 Audit of World Bank Aided Projects

The Government of India arranges loan through International banking sectors for financing development projects to be implemented by the departments of the Central Government, States, Public Sector Undertakings and Autonomous Bodies, etc.

The following points should be borne in mind –

- I) The Main legal Agreement signed by the borrower and the Bank sets out the terms and conditions of the Loan including specific covenants for Accounts and Audit.
- II) The CAG of India is the independent auditor for issue of Audit certificates, certifying that the expenditure shown in the Statement of Expenditure (SoE) is correct and utilized for the purpose of project
- III) Audit Certificate on annual Project Financial Statements is issued on the basis of Local Audit and Central Audit

The following are to be ensured before issuing Audit Certificate

- a) Whether the implementing agencies carried out expenditure as per pattern/conditions/ requirements spelt out in the Project Appraisal Document: Loan Agreement becomes the core document.
- b) Cases of presumptive fraud, if any
- c) No wasteful expenditure.
- d) Eligibility of contractors selected for execution
- e) Existence of efficient internal controls and risk management systems.
- f) Project disbursement is made in accordance with the project document.
- g) Project disbursements are validly supported by adequate documentation.
- h) Project financial reports are fairly and accurately presented.
- i) Project monitoring and evaluation are undertaken and reports are prepared as required.

7.39 Public Private Partnership Projects

(The Public Auditing Guidelines on Public Private Partnerships (PPP) in Infrastructure Projects ([Public Auditing Guidelines](#)) may be referred to while auditing PPP projects. These Guidelines are comprehensive and cover various aspects of PPP contracts and management, as they are conceptualized and developed in India)

Areas where private participation can be done:

- I) Indian railway is suffering from low investments, poor capacity, congestion, low speeds, and poor conditions of railway stations

- II) The budgetary resources are not sufficient to make up for the investments required.
- III) PPP approach can be used to transform the railway in different areas comprising from ticketing, station construction and upkeep, rolling stock manufacturing, signalling etc.
- IV) Bibek Debroy committee has also said that PPP mode can be utilized for mobilizing finances.

Benefits

- I) Opens opportunity for returns from investment in Rail Projects.
- II) Augmentation of railway infrastructure and decongestion of the railways.
- III) Ensure timely availability of Rail Infrastructure to the beneficiaries viz. Port, Industry and States.
- IV) Better maintenance and efficiency in implementation of projects.
- V) In improving quality of services.

Following are the different Models of PPP projects in Indian Railways

- I) Non-Government Railway Model,
 - a) This model shall be applicable to 1st and last mile connectivity projects at either end of the rail transportation chain providing connectivity to ports, mines, logistics parks or large- sized cluster of industries, which are handling goods traffic for multiple consignors or consignees.
 - b) These will be operated by railways on “common carrier” principle for public transportation of goods and passenger.
 - c) In this model land acquisition, development, construction, maintenance everything will be done by private player.
 - d) Operations and revenue collection will be done by Indian Railways.
 - e) Freight revenue will be collected by Indian Railway and apportioned to the Non-Government Railway as per Inter Railway Finance Adjustment
 - f) As the project line is on private land and the assets are fully private infrastructure, it will be transferred to IR in case of violations of specified terms of agreement at terms set out in the Agreement or by mutual consent at such terms as may be mutually agreed.
- II) Joint Venture Model
 - a) In this model, a Special Purpose Vehicle (SPV) is created which carries all the work starting from project finalization to operations and maintenance. The Operations & Maintenance can be done by Indian Railway.

- b) This model is to be used for commercially feasible and bankable projects.
 - c) Revenue realization for SPV will be through apportionment of freight charges.
- III) Build Operate and Transfer Model,
- a) This model shall be applicable to the sanctioned Railway projects where it is not possible to identify a stakeholder or strategic investor who can take a lead in making investment in the project line.
 - b) The projects under this model will generally be long rail corridors carrying traffic generated from various streams.
 - c) These will be sandwiched sanctioned new line and gauge conversion projects or dedicated freight corridors.
 - d) In the absence of strategic investor, selection of investors will be done through competitive bidding process.
 - e) The Net revenue payable to the concessionaire shall be fixed at 50% of the gross apportioned revenue.
- IV) Capacity augmentation with funding provided by customers model
- a) For doubling/multiple line projects where some customers are beneficiaries of the capacity addition and may be interested in funding the project for expeditious completion/commissioning.
 - b) Construction, operations and maintenance will be done by Railways.
 - c) Railways will pay fixed percentage of the amount invested through freight rebate on freight volumes every year, for particular period or till the funds provided by the project beneficiary is recovered, whichever is earlier.
- V) Capacity augmentation through annuity model.
- a) This model is applicable to sanctioned doubling, 3rd line and 4th line projects where it may not be possible to find funding from any specific user.
 - b) The concession would be for financing and construction.
 - c) The concessionaire would be paid through annuity for limited predetermined period.
 - d) Annuity will be determined through competitive bidding
 - e) Annuity payments will be budgeted and paid on a committed basis

The following are the Possible Risks in developing PPP Projects (cf. [Para 4.4 of Public Auditing Guidelines 2009 on PPP in Infrastructure Projects](#))

- I) Lack of clarity about partnership objectives
- II) Inadequate definition of business model of the partnership
- III) Risks associated with negotiating an appropriate partnership

- IV) Risks to the Railway's interest as a minority shareholder
- V) Risks associated with monitoring of the Railway's interest in the partnerships
- VI) Railway's exposure in the event of difficulties

The following are the objectives in conducting PPP Audit (cf. [Para 3.2 of Public Auditing Guidelines 2009 on PPP in Infrastructure Projects](#)) –

- I) To provide unbiased, objective assessment of whether public resources are responsible and effectively managed to achieve the intended results
- II) Help the organizations achieve accountability and integrity, improve operations and instil confidence among citizens and stakeholders
- III) Supports the governance responsibilities of oversight, insight and foresight
- IV) Oversight addresses whether Government entities are doing what they are supposed to do and serves to detect and deter public corruption
- V) Insight assists decision makers by providing an independent assessment of government programmes, policies, operations and results
- VI) Foresight identifies trends and emerging challenges

During the Audit of PPP Projects, the following should be seen (cf. Para 5.2, 5.3 of [Public Auditing Guidelines 2009](#) on PPP in Infrastructure Projects)–

- I) Internal controls exist which provide a reasonable confidence that public resources are protected and institutional objectives are met.
- II) The concept of PPP is the arrangement between two different conflicting partners. Since the Public sector partners' objective is to provide goods and services to the public at a reasonable cost as against the motive of the business partners to maximise profits, a strategic plan of setting of the objectives and the possible alternatives to balance conflicting priorities of the partners is in place.
- III) In case advisers are appointed for framing responsibilities and objectives of the partners, it is done after adequate scrutiny and evaluation as to the compensation paid to them is linked to their performance.
- IV) The conditions of the PPP arrangement protect the interest of both the parties, to prove that the arrangement is a fusion of the diverging talents and skills in-spite of conflicting objectives of the partners.
- V) The performance of the PPP arrangement is justified qualitatively (output of service) and financially.
- VI) Check and evaluate the systems and procedures together with the management of performance indicators.
- VII) The public interest is protected and the return on investment is sustainable and adequate.

- VIII) The PPP arrangement meets the common objective of the partners to improve the value for money invested and combining the capabilities of both the parties.

List of items to be seen during inspection

Principal Chief Engineer's office (Engineering Branch) (Apex Unit):

- I) Engineering surveys project report.
- II) Investment planning and works budget and appropriation accounts.
- III) Land Acquisition Register.
- IV) Railway Board Circulars, Guidelines, correspondences.
- V) Schedule of maintenance as per guidelines and manuals.
- VI) Preparation of estimates and sanctions accorded.
- VII) Policy regarding tenders, security deposits etc.
- VIII) Contract Agreements and tenders and work orders.
- IX) Sale account of Tender forms.
- X) Schedule of rates.
- XI) Schedule of Power.
- XII) General review of contractor bills with reference to contract agreements and work orders.
- XIII) Completion Report.
- XIV) Monitoring control over expenditure.
- XV) Continuance of work establishments after physical completion of works.
- XVI) Proposal for Track Renewal work.
- XVII) Review of prematurely condemnation of Track Machines along with Idling of Track Machines.
- XVIII) Released Materials Account.
- XIX) Handing over report by Construction Organisation for creation of Assets.
- XX) Maintenance of Ballast profile.
- XXI) Review of cases of refund of Earnest Money and Security Deposits along with pay orders.
- XXII) Additional items of works or enhancement of rates beside sanctioned work order.
- XXIII) Lease agreement on way leave and land management.
- XXIV) Encroachment cases.
- XXV) Earnings on Railway Land and fulfilling of target.
- XXVI) Outstanding license fee against private parties.
- XXVII) Planning set for Maintenance/Rehabilitation of Bridges & Tunnels and target achieved thereof.
- XXVIII) Bridge Inspection Register.
- XXIX) Reports of Commissioner of Railway Safety.

- XXX) Matters sub-judice and maintained in PCE's office.
- XXXI) Monthly and periodical reports (MCDO & PCDO).
- XXXII) Previous inspection reports issued by Accounts and Audit.
- XXXIII) Previous Inspection Reports of Competent Authority.

Open line organisation

A. Senior Divisional engineer's office (Engineering Branch)

- I) Attendance Register and Casual Leave Registers.
- II) Review of previous inspection reports issued by Accounts and Audit.
- III) General review of contractor bills with reference to contract agreements and work orders.
- IV) Schedule of rates.
- V) Additional items of work or enhancement of rates.
- VI) Work started without calling for tenders.
- VII) Splitting up of work orders to avoid calling for tenders.
- VIII) Ballast train journals, challans and ballast train movements.
- IX) Review of posting of works register and their maintenance in accordance with Code rules.
- X) Review of the procedure for preparation of completion reports.
- XI) Delay in preparation of completion reports.
- XII) Temporary sanctions for Gangman etc. and need for engagement for temporary staff.
- XIII) Recoveries of taxes, municipal taxes, rent and water charges therefore.
- XIV) Misc. cash collections and remittances of the same to the Treasurer and registers in connection therewith.
- XV) Indent for stores and disposal of cases of missing stores.
- XVI) Commencement of work before issue of work order or sanction of relevant estimates.
- XVII) Sale of grass Trees etc.
- XVIII) Recovery of freight charges at public rates. in the case of deposit works.
- XIX) Review of important cases.
- XX) Review of freight bills.
- XXI) Engineering stores, suspense returns, scrutiny of stores account in respect of the monthly returns received from the SSE/Works and SSE/P.Way and review of the Progress in their disposal including review of material-at-site accounts.
- XXII) Correction of the adjustments of the transactions appearing in the returns sent to Accounts without undue delay.
- XXIII) Cases of theft and losses.
- XXIV) Scrutiny of system of delegation of powers to see that there has been no abuse of powers.

- XXV) Auction sales.
- XXVI) Booking cost of materials issue to the Contractors appearing in the returns sent to Account without undue delay.
- XXVII) Stationery Registers.
- XXVIII) Estimates and completion Reports.
- XXIX) Register of measurement books (closed and current and blank).
- XXX) Review of major works (including track renewals).
- XXXI) Collection and remittance of GST on contractor's bills.
- XXXII) Collection and remittance of Building and other construction workers welfare cess.
- XXXIII) Lease of Railway buildings/land lent to outsiders and Government departments and recoveries of taxes, municipal taxes, rent-and water charges therewith.
- XXXIV) Misc. cash collections and remittances of the same to the Treasurer and registers in connection therewith.
- XXXV) Assisted and private sidings agreements.
- XXXVI) Land Registers.
- XXXVII) Review of registers of level crossings over-head and underneath both for private parties and Government departments.
- XXXVIII) Review of register of bridges.
- XXXIX) Review of position of newly built quarters.
- XL) Review of list of completion drawings.
- XLI) Scrutiny of deposit works.

B. Assistant Divisional Engineer's Office

- I) Agreement regarding purchase of materials.
- II) Credit Note Books.
- III) Rent Rolls.
- IV) Land lease register and agreements.
- V) Register of allotment of quarters.
- VI) C.R. Notes and cash receipt books and stock books thereof.
- VII) Payments from station earnings.
- VIII) Review of Important cases.
- IX) Railway material consignment note books.
- X) Work Orders.
- XI) Contractor's bills.
- XII) Measurement books (including standard Measurement books).
- XIII) Register of measurement books.
- XIV) Muster Rolls of temporary and permanent labour employed on the sub-divisions.
- XV) Register of sanctions of temporary labour.
- XVI) Identification registers of temporary labour.

- XVII) Register of top initials of muster sheets.
- XVIII) Material train statement e.g. ballast and guards journals.
- XIX) Material at site accounts.
- XX) Recovery of materials supplied to contractors.
- XXI) Clothing and uniform account.
- XXII) Check of passes and P.T.Os.
- XXIII) Check of tools and plant.
- XXIV) Stamp and Stationery Account.
- XXV) Casual leaves and attendance.
- XXVI) Salary bills and T.A. Bills.
- XXVII) Leave Accounts.
- XXVIII) Service records (Annual verification of service of Pensionable staff).
- XXIX) Verification of pay as shown in Labour Pay Sheets with service records.
- XXX) Card passes and their movement.
- XXXI) Cash Imprest, if any.
- XXXII) Work started if any, without preparation of estimates or calling for tenders.
- XXXIII) Review of log books, if any.
- XXXIV) Handing over notes.
- XXXV) Review of last inspection reports both by Audit and Accounts.
- XXXVI) Adjustment Memo.
- XXXVII) Register of Advice Notes.
- XXXVIII) Departmental verification of stores.
- XXXIX) Issue Notes and Advice Notes.
- XL) Progress reports of works.
- XLI) Implementation of Minimum wages Act and Labour Act etc.

C. Senior Section Engineer/P.Way (SSE/P.Way)

- I) Attendance Register and Casual Leave Registers of subordinate staff.
- II) Leave accounts of erstwhile Group 'D' staff.
- III) Fixation of pay of staff whose service records are kept in these offices.
- IV) Passes and P.T.Os. and wagon passes including stock of blank books and recording of issues in personal accounts of staff and issue of these to contractors.
- V) Register of card passes and provision passes (including their movements).
- VI) Monthly returns of
 - a) Building and P.M.W. Materials chargeable to Engineering Stores Suspense
 - b) Imprest

- c) Surplus and
- d) Material at site accounts.
- VII) Stores ledgers including tracing of issue notes and advice notes.
- VIII) Clothing and uniform registers.
- IX) Tracing of posting of issue notes of stores into ledgers.
- X) Scrutiny of contracts and agreements and delay in the execution of agreements.
- XI) Sale of grass and trees on Railway land:
- XII) Working of USFD
- XIII) Register of stationery.
- XIV) Register of Tools and Plant.
- XV) Empties rolls and their accounts.
- XVI) Accountal of scrap materials.
- XVII) Muster rolls and salary bills.
- XVIII) Misc. Cash collections.
- XIX) Review of previous inspection reports of Audit and Accounts.
- XX) Review of important files.
- XXI) Stamp register.
- XXII) C & P Ledgers.
- XXIII) Issue Notes and Advice Notes.
- XXIV) sIdentification registers of temporary labour.
- XXV) Review of handing over notes of SSE/P.Way)
- XXVI) Credit Notes book.
- XXVII) R.M.C. Notes.
- XXVIII) P. Way books.
- XXIX) Service records including annual verification of service of pensionable staff.
- XXX) Check of Gate Passes.
- XXXI) T.L.As.
- XXXII) Review of Thefts and Losses cases.
- XXXIII) Review of progress of special works.
- XXXIV) Scrutiny of stock sheets.
- XXXV) Scrutiny of staff strength and justification thereof.
- XXXVI) Ballast train journals.

D. SENIOR SECTION ENGINEER/WORKS (SSE/WORKS)

- I) Service Books, Leave accounts, attendance registers and casual leave register of subordinate staff including erstwhile Group 'D' staff.
- II) Passes and P.T.Os. and wagon passes including stock of blank books and recording of issue of personal accounts of staff and issue of these to contractors.

- III) Register of card passes and provision passes (including their movements).
- IV) Monthly returns of:
 - a) Building and P.W. Materials chargeable to Engineering Stock Suspense.
 - b) Imprest.
 - c) Surplus and
 - d) Material at site accounts and account of consumable stores into ledgers.
- V) Clothing, uniform Register.
- VI) Stores Ledgers and tracing of posting of issue notes of Stores into ledgers.
- VII) Review of T.A. Journals of staff
- VIII) Scrutiny of contracts and agreements and delay in the execution~ of agreements.
- IX) Scrutiny of measurement books (including standard Measurement Books).
- X) Scrutiny of work orders and bills.
- XI) Recovery of rent from staff and register of Railway buildings.
- XXII) Recovery of rent for buildings let to outsiders and Government Departments and recovery of rent from lease of railway land, grass and sale of trees on railway land.
- XIII) Register of tools and Plant, stationery and service stamps.
- XIV) Admissibility or otherwise of amenities provided to Railway staff particularly in Railway colonies.
- XV) Adequacy of the hire charges recovery from contractors for supply of goods, steam road rollers and cranes etc. by the railway.
- XVI) Empties and their accountal.
- XVII) Muster rolls and salary bills.
- XVIII) Misc. cash collections.
- XIX) Accountal of scrap materials.
- XX) Review of important cases.
- XXI) Works started, if any, without calling for tenders or sanction of estimates.
- XXII) Review of Log books including petrol account.
- XXIII) Identification registers of temporary labour.
- XXIV) Review of handing over notes of SSE/Works
- XXV) Issue notes and Advice Notes.
- XXVI) Review of last inspection reports issued by Audit and Accounts.
- XXVII) C & P Ledgers.
- XXVIII) Credit Notes Book.

- XXIX) R.M.C. Notes.
- XXX) Material accounts Note Books.
- XXXI) Review of sanctions of temporary labour.
- XXXII) Review of materials supplied to contractors.
- XXXIII) Materials repaired in SSE/Works shop
- XXXIV) Gate passes.
- XXXV) T.L.As.
- XXXVI) Review of theft and losses\cases.
- XXXVII) Comparison of dates, in measurement books with T.A. Journals.
- XXXVIII) Register of annual repairs to Railway Buildings, particularly in Railway colonies for white washing programme petty repairs, frequency in replacement of fittings such as wash basins, commodes etc.
- XXXIX) Register for occupation of rest house by railway and other officials.

Construction Organisation

A. Chief Administrative Officer (CAO) or Chief Engineer/ Construction (Apex Unit)

- I) Land acquisition Register
- II) Contracts and tenders and work orders
- III) Sale account of tender forms,
- IV) Estimates and completion Reports
- V) Schedule of rates.
- VI) Policy regarding tenders, security deposits etc.
- VII) Dead Stock
- VIII) Attendance register
- IX) Casual leave register
- X) Charge Reports
- XI) Check of T.A. Bills
- XII) Appointment of substitutes
- XIII) Check of pension settlement cases
- XIV) Issue of passes, P.T.Os. and card passes
- XV) Narrative Reports.
- XVI) Scrutiny of the physical progress of the individual works in relation to the up-to-date expenditure.
- XVII) Review of Works started on Urgency Certificates.
- XVIII) Handing over Notes of SSEs, AENs and Dy. CEs.
- XIX) Works started without calling for tenders
- XX) Splitting up of work orders to avoid calling for tenders.
- XXI) Commencement of work before issue of work orders or sanction to relevant estimates.

- XXII) Credit Note Books.
- XXIII) Engineering Stores, suspense Returns viz. Imprest Account-Surplus account, M.A.S. Account.
- XXIV) Cases of thefts and losses
- XXV) Salary Bills
- XXVI) Misc. Bills and Pay Orders
- XXVII) Review of arbitration cases
- XXVIII) Review of previous inspection reports issued by Accounts and Audit
- XXIX) Indents for stores and disposal of cases of missing stores
- XXX) Register of advice notes and Advice Note books
- XXXI) Account of petty and consumable stores
- XXXII) Tools and Plant register
- XXXIII) Departmental verification reports of stores

B. Dy. Chief Engineer/Construction including AENs and SSEs (Executing Entities)

- I) Land acquisition Register
- II) Imprest account
- III) Contractors' bills and works registers
- IV) Bills for Stores transactions
- V) Contracts and tenders and work orders
- VI) Sale account of tender forms
- VII) Estimates and completion Reports
- VIII) Schedule of rates
- IX) Dead Stock
- X) Monthly returns regarding progress of works
- XI) Stationery and stamp accounts
- XII) Miscellaneous cash receipts
- XIII) Attendance register
- XIV) Casual leave register
- XV) Handing over Notes of SSEs, A.ENs and Dy. CE.
- XVI) Check of T.A. Bills
- XVII) Appointment of substitutes
- XVIII) Check of pension settlement cases
- XIX) SRs and Leave accounts of staff due to retire during the next three years
- XX) Issue of passes, P.T.Os and card passes
- XXI) Issue Notes and Advice Notes
- XXII) Narrative Reports
- XXIII) Scrutiny of the physical progress of the individual works in relation to the up-to-date expenditure
- XXIV) Review of Log Books of vehicles

- XXV) Review of Works started on Urgency Certificates
- XXVI) Works started without calling for tenders
- XXVII) Splitting up of work orders to avoid calling for tenders
- XXVIII) Recoveries of Hire charges of Tools and Plants hired out to contractors
- XXIX) Commencement of work before issue of work orders or sanction to relevant estimates
- XXX) Credit Note Books
- XXXI) Engineering Stores, suspense Returns viz. Imprest Account-Surplus account, M.A.S. Account
- XXXII) Review of cases of thefts and losses
- XXXIII) Salary Bills
- XXXIV) Adjustment Memo
- XXXV) Departmental verification of stores
- XXXVI) Stores Ledgers, including tracing of Issue Notes
- XXXVII) Misc. Bills and Pay Orders
- XXXVIII) Review of arbitration cases
- XXXIX) Review of previous inspection reports issued by Accounts and Audit
- XL) Review of postings of works registers and their maintenance in accordance with the code rules
- XLI) Indents for stores and disposal of cases of missing stores
- XLII) Register of advice notes and Advice Note books
- XLIII) Account of petty and consumable stores
- XLIV) Tools and Plant register
- XLV) Departmental verification of stores
- XLVI) Issue notes and their posting in the respective ledgers
- XLVII) Measurement books including Standard Measurement Books.
- XLVIII) Collection and remittance of GST on contractor's bills.
- XLIX) Collection and remittance of Building and other construction workers welfare cess.
- L) Implementation of Minimum wages Act and Labour Act etc.
- LI) Scrutiny of deposit works

Note : In addition to the coverage of the issues mentioned above during Compliance audit, the manual provisions contained in various auditing guidelines/guidance notes such as, [Performance Audit Guidelines](#), [Financial Attest Auditing Guidelines](#), [CAG's Rules and Regulations- 2020](#), [PPP Auditing Guidelines](#) etc may also be complied with, according to the mode of Audit being undertaken. [Compliance of CAG's Auditing Standards](#), 2017 is mandatory and failure to observe the audit standards will render the auditor answerable for such failure.

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CHAPTER 7 - WORKS AUDIT

Civil, Mechanical, Electrical and Signalling & Telecommunication Engineering Departments of Indian Railway are responsible for construction and acquisition of new assets and their maintenance including maintenance of existing fixed assets such as Building, Bridges, Roads, rolling stock etc. To execute these activities, Railways engage various agencies through works contracts. This chapter has been devised for audit of activities pertaining to works contract.

These Engineering Departments carry out various activities from initial stage to the completing of works in respect of new as well as existing assets as detailed below:

1. PREPARATION AND APPROVAL OF DRAWINGS AND ESTIMATES

- I) **Abstract Estimate:** Abstract estimate is prepared with brief report and justification to get administrative approval to be accorded by the competent authority for the work or scheme.
- II) **Detailed Estimate:** This estimate is prepared after obtaining administrative approval for the project showing complete details of estimated cost with financial justification and allocation mainly to get technical sanction of the competent authority.
- III) **Construction Estimate:** This estimate is the detailed estimate for undertaking execution of New Line Projects, GC and Doubling of lines etc. by Construction Organisation.
- IV) **Revised Estimate:** This estimate is prepared when the expenditure exceeded/likely to be exceeded the sanctioned estimated cost projected vide the Detailed Estimate.
- V) **Completion Estimate:** This estimate is prepared after the completion of particular Project/Work incorporating complete details of the expenditure incurred on the Project/Work together with the difference between the sanctioned and actual cost for getting final sanction of the competent authority.

The Audit of various Estimates may be done along with the Audit of Tenders and Contracts, contractor's bills and completion reports.

During audit of Estimates, following should be seen:

- I) That the estimates are prepared in conformity with the various specifications and drawings relating to the particular Project/work.

- II) That appropriate Sanction of the competent authority has been obtained.
- III) That necessary justification for the expenditure proposed to be incurred is available.
- IV) That the estimate contains source of Funds and details of allocation and expenditure has been appropriately classified and allocated to the correct heads of account.
- V) That the cost is worked out judiciously with reference to available Unified Standard Schedule of Rate (USSOR) and market trends.
- VI) That the nature, scope and objective of the work are clearly described in definite terms.
- VII) That the estimate contains sufficient credits for released material (CRRM).
- VIII) That in respect of works started on urgency certificate, the time schedule for submission of various estimates and approval thereon together with execution of works is strictly complied with.
- IX) That the estimate has been prepared keeping in view the payment of Minimum Wages Act, EPF Act, ESI Act etc.
- X) That in the estimate for hiring of contract labour, the number of labourers estimated are justified and supported with detailed justification and no departmental personnel available to carry out the activities included in the contract.
- XI) That the estimate is prepared after ascertaining the rate of returns.
- XII) That the financial justification as well as justification regarding nature, object and scope of work is available.
- XIII) That the estimate is prepared in a realistic manner observing the standards of financial propriety and without inflating the cost unduly.
- XIV) That the estimate should not contain provision for any item that is not legitimately chargeable to Railway funds or a charge of an unusual nature requiring special sanction.
- XV) That Revised Estimate, if any, is prepared and submitted for the sanction of competent authority immediately on exploring the likelihood of incurring expenditure in excess to the sanctioned detailed estimate
- XVI) That no expenditure in excess to the already sanctioned detailed estimate is incurred before the sanction of revised estimate
- XVII) That the item of work included in the revised estimate was not foreseen at the detailed estimate stage itself.
- XVIII) That the alteration of the cost of work in the revised estimate has not affected the financial justification and sanctioning authority of the original estimate
- XIX) No portion of expenditure, already incurred on the basis of detailed estimate, becomes infructuous due to revision in the plan or method of execution.

2. REVIEW OF TENDERS

Following are the types of tenders:

- I) Open Tenders – by public advertisement
- II) Limited Tenders – by direct invitation to a limited number of firms/contractors
- III) Single Tenders – Single tender can be awarded to a particular firm under following situations such as-
 - a) Emergent Situation
 - i. Accidents, breaches involving dislocation of traffic;
 - ii. For works of specialised nature; and
 - iii. Any other situations.
 - b) Annual maintenance contract for equipment placed on OEM (Original Equipment Manufacturer)

During the Audit, it should be seen that:

- I) Proper arrangements exist for giving due publicity for tenders invited and the response is quite good.
- II) When the response for tenders is poor, the reasons therefore should be examined critically.
- III) The tenders contain sufficient details and information relevant to the work.
- IV) The Tenders are invited after fulfilling all the pre-requisites such as readiness of clear site, plans, design, detailed drawings and schedule of quantities (Chapter II, Para 4 of [Railway Board's Compendium on Tenders and Contract 2016](#)).
- V) The Tenders are invited with sufficient tender notice period (as prescribed by Railway Board from time to time) facilitating the bidders participating in more numbers to obtain competitive rates.
- VI) The tenders are called for with the specifications and drawings as per provisions in the sanctioned estimate.
- VII) The floating of tenders is approved by the competent authority as per the estimated cost.
- VIII) The extension of opening of tenders, if any, is justified on record and the reasons for the same to be checked.
- IX) Normally delayed tenders are not accepted. If accepted, the reasons there for are recorded and justified.
- X) Whether specific approval of Railway Board is obtained before calling of tenders involving foreign exchange in excess of the prescribed amount.

- XI) The tenders are opened at the prescribed date, time and place by the officers nominated for this purpose in the presence of Accounts representative and the intending tenderers.
- XII) The tenders are submitted along with the prescribed Earnest Money Deposit (EMD) in the form as notified by the Railway board.
- XIII) The tenders without EMD are not entertained and summarily rejected. (Para 620 - F)
- XIV) The offers obtained are tabulated and authenticated by an appropriate authority and scrutinised by the Accounts Officer.
- XV) The offers are discussed in the Tender Committee (TC) constituted by the authority competent to accept the tenders.
- XVI) When the GM is the authority competent to accept the tender, the concerned HOD should arrange to constitute the TC. (Para 614 - F)
- XVII) There is no ambiguity in the schedule of items or conditions of the contract.
- XVIII) The lowest tender should be accepted. If other than lowest accepted, the reasons for ignoring lowest bidder have been recorded and discussed in the TC.
- XIX) Before accepting the tendered rates, their reasonableness and competitiveness are established;
- XX) The credentials of the bidders are as per latest [General Conditions of contracts](#) (GCC-2022).
- XXI) Neither any post tendering correspondence has been made with the contractor nor any document other than provided with tender document, has been considered.
- XXII) Conditional tenders are not accepted.
- XXIII) A Notarised affidavit on a non-judicial stamp paper has been submitted by the tenderer stating that all the statements and the documents are true and factual. In its absence his offer has been rejected. (Para 3.2 of [Railway board letter no. 2017/trans/ 01/policy dated 8-02-2018](#))
- XXIV) There is no undue delay in finalisation of tenders and communication of its acceptance to the tenderer.
- XXV) The contractor has registered itself with the state Labour Board and the certificate of registration has been submitted.
- XXVI) No important changes are made in the form of standard contract documents or new types of contract documents used.
- XXVII) The tenders are not deliberately or inadvertently split up so as to evade the necessity of obtaining the sanction of higher authority to the award of the contract.
- XXVIII) The tenders are in conformity with the estimates keeping in view the various specifications, drawings etc.

- XXIX) The conditions for supply of railway material required to be used by the contractor are explicitly stated in the contract.
- XXX) The particulars regarding quantity and rates are prescribed and the prices stipulated are firm and the rates are as per schedule of rates.
- XXXI) Where the rates are higher than schedule of rates market trend of percentage increase should be ascertained wherever possible.
- XXXII) The cases of acceptance of rates below schedule of rates should be investigated.
- XXXIII) The Price Variation clause (PVC) is accepted for the contract having value more than Rs. five crore (para 8 of Railway board letter no. [2017/trans/ 01/policy dated 8-02-2018](#)).
- XXXIV) The officer recommending acceptance of the tender in his capacity as a member of the TC is not also the accepting authority for the same tender. (para 616 –F)
- XXXV) In case of sub sectioning/ splitting of a particular work with a view to expedite the same, if the same firm offers L-1 rates in respect of all the subsections then evaluation of eligibility of the firm for award of all the works should be done for the work as a whole (ATN of Railway board vide letter no. 2018/CE-1/CTE/AP/2 dated 17-04-2018 taken on the audit para no. 2.3 for the year 2013-14 of CAG report no 13 of 2016).
- XXXVI) The tender has been finalised by the tender committee or accepted directly by concerned executive in SAG/JAG or SS level holding independent charge, as per directives issued by Railway Board from time to time. (Latest directives issued vide [Railway Board's letter No. 2017/CE-I/CT/9 dt.11.09.2017](#))

3. ADVANCES TO CONTRACTS

I) Mobilisation advance

This shall be limited to 10% of the contract value and payable in two stages as indicated below-

Stage 1 - 5% of the contract value on signing of the contract agreement.

Stage 2- 5% on mobilisation of site establishment, setting up of offices and actual commencement of the work.

II) Advances against Machinery and equipment

- a) Not exceeding 10% of contract value.
- b) Not exceeding 75% of the purchase price of the equipment.
- c) Hypothecation of Machinery to President of India by a suitable bond or irrevocable Bank Guarantee (BG) for the full cost of the plant and equipment is required.

- III) **Advances for accelerating progress of the work**
- a) Decided on merits of each case by the GM.
 - b) Restricted to 5% of the contract value.
 - c) Granted by the GM on the recommendation of the PCE/CE in consultation with associate finance.
- IV) **Advances in exceptional cases**
- a) Decided on merits of each case by the GM.
 - b) Restricted upto a maximum of Rs. 20 Lakh.
 - c) Granted by the GM on the recommendation of the PCE/CE in consultation with associate finance.

During its Audit, it should be seen that:-

- I) Proper sanction of competent authority is obtained.
- II) The conditions for granting advances are satisfied.
- III) Sufficient security arrangements against loss to the railway are ensured while granting advances.
- IV) The pro-rata recovery of principal together with the interest at the rates prescribed by the Railway Board from time to time is ensured.

(cf. [Para 1264-E](#))

4. REVIEW OF ON ACCOUNT BILLS, FINAL BILLS AND COMPLETED CONTRACTS

Generally following types of contracts are awarded by Engineering Department:

- I) Zonal Works Contracts for ordinary repairs, maintenance and other petty works in a particular Zone.
- II) Special Works Contracts for maintenance of Railway Assets.
- III) Special works contracts for Construction of Bridges, Quarters, formation of embankments etc.
- IV) Contracts for Supply of building materials, other stores etc.

The audit of contracts should cover an examination of

- I) the system of entering into contracts,
- II) form of the contracts and
- III) the specific conditions and rates etc. on which the work is to be done or the supplies are to be made.

During the Audit, the following points should be seen:

- I) The successful tenderer submitted the Performance Guarantee (PG) @ 5% of the contract value within 21 days from the date of issue of Letter of Acceptance (LOA).

- II) The PG is submitted by the successful bidder before signing of the contract agreement or 21 days of issue of LOA, whichever is earlier.
- III) Penalty @12% p.a. is collected for the delay in submission of PG from 22nd day up to 60th day from the date of issue of LOA.
- IV) If contractor failed to submit PG within 60 days of issue of LOA, whether action for termination of the contract duly forfeiting the EMD and other dues, has been taken.
- V) The Contract is signed by the authority who is competent to enter into contracts and simultaneously signed by the contractor or his authorised agent.
- VI) The penalties provided in the contract (levy of Liquidity Damages (LD) etc.) are not waived where the railway has suffered definitely ascertainable loss / inconvenience due to failure of the contractor to complete the work or supply the material within the stipulated time, without recording adequate grounds for waiver.
- VII) The contracts with provisions of price variation clause should be reviewed to see that the PVC payments are worked out according to the given formula.
- VIII) The extension of currency of contract has been granted correctly on Railway Account (17-A of [GCC](#)) and the reasons quoted by contractor are covered under 17-A of [GCC](#).
- IX) If extension is granted under Clause 17-B of GCC, whether LD as per General Condition of Contract (GCC)- April-2022 has been levied.
- X) The cases of extension of currency of the contract due to reasons not on railway account are to be reviewed to see whether Price Variation is allowed for the extended period also.
- XI) There is no omission of any important clause *e.g.* inspection of stores, date and place of delivery, despatch instructions, name of consignee, etc.
- XII) The security deposit @ 5% of the contract value is deposited by the successful tenderer in the appropriate form approved by the Railway Board.
- XIII) In case the Security Deposit (SD) is allowed to be recovered from the running bills of the contractors, the same may be ensured up to the SD is fully recovered.
- XIV) In case of execution of the contract in excess of the original contract value, SD for the difference in value is recovered.
- XV) In case of quantity executed for the value beyond 125% of the agreement value, the PG is recoverable for the difference between the original contract value and the value actually executed.
- XVI) The validity of the PG is 60 days beyond the currency of the contract, original as well as extended ([Railway board letter no.2007/CE-](#)

- [I/CT/18 Pt. XII dated 31-12-2010](#)). Also see, whether PG has been got extended at the time of grant of extension of DOC.
- XVII) In case the contract is terminated or rescinded under the provisions of the GCC, the PG is forfeited in full and is at the absolute disposal of the President of India. (Para g (iii) of Annexure-A to [Railway board letter no.2007/CE-I/CT/18 Pt. XII dated 31-12-2010](#))
- XVIII) The decision to terminate the contract and execution of the balance work is not taken by an officer lower than the authority who signed the contract.[\(Para 1270 – E\)](#)
- XIX) All statutory deductions like Building and Other Construction Workers Welfare Cess, Royalty, etc. have been made from contractor's bills.
- XX) The contractor has submitted proper invoice as per GST Act., after levy of GST at proper rate.
- XXI) The contractor has submitted GST registration certificate. If he is not liable to be registered under GST Act, whether the GST under Reverse Charge Mechanism (RCM), has been deducted from his bills.
- XXII) Before releasing payment, the Railway Administration has obtained the documents for implementation of minimum wages Act and EPF Act and ESI Act.
- XXIII) PG has been released only after physical completion of the work.
- XXIV) SD has been released after obtaining no claim certificate from the contractor and a certificate given by at least JAG level officer to the effect that work has been completed and no dues are pending against the contract.
- XXV) If any recovery against any contractor has been pointed out by Audit or Vigilance or internal check, whether the completion of contract has been finalised and SD released after making such recovery.
- XXVI) Whether a certificate has been submitted by the contractor, for having uploaded the correct details of contract labours engaged in connection with the contract and payments made to them during the wage period on Railway's Shramik kalyan portal, before passing any bills or releasing advances/PG /SD etc. ([RB letter no. 2018/CE-I/CT/4 dt.17.10.18](#))
- XXVII) The rates allowed for small works, for which no agreements but only work orders are issued, are not in excess of the schedule of rates for the particular division. On Railways where copies of work orders are not received in the Accounts Office, the check should be applied during local inspections.
- XXVIII) In lump sum contracts, to be subjected to such checks as are practicable, a provision is made explicitly for reductions in the event of any item of work being omitted or replaced by less costly designs.

The form employed is of a type that has been sanctioned by higher authority and accepted on legal advice

- XXIX) After termination of the defaulting contract, whether the contract for left over quantities/items has subsequently been awarded, duly forfeiting the BG/PG of the defaulting contractor.

A record should be kept of the contracts reviewed, number of cases in which tenders other than the lowest have been accepted and the number of cases in which audit has questioned the exercise of discretion by the officers accepting the tenders.

5. AUDIT OF MEASUREMENT BOOK

The measurement book is a very important original record to be maintained at filed level for taking measurement of the work executed by a particular contractor for making payment therefor. It is a reliable original record that can be produced as evidence in a Court of Law.

During its Audit, it should be seen that:

- I) The pages in the book are machine numbered and no page is torn out on any account nor is any entry be erased or defaced so as to be illegible.
- II) The corrections, if any, made in the book are initialled by the custodian.
- III) The entries are made directly at the site of the work and not copied into it from loose sheets.
- IV) The measurements have been recorded only by the authority competent to measure the work, as per latest directives.
- V) The method of taking measurements may, where possible, be examined to see whether it is capable of giving accurate results.
 - a) A contract may stipulate payment for ballast or earth at so much per 100 cubic feet, while the actual measurement may be by trucks.
 - b) In such cases the carrying capacity of the truck as given in the Goods Tariff should be compared with that taken by the engineer and the conditions of loading *e.g.* “flush with the top”, etc., considered.
- VI) The prescribed amount of check measurement has been exercised by higher executive officers should be verified.
- VII) Frequent corrections in the quantities in measurement book, although duly initialled, should be scrutinised to see if they appear to be bonafide.
- VIII) No measurement is recorded on the date earlier than that recorded on previous pages.
- IX) The location of work done is accurately shown in MB so as to enable any agency to exercise proper test check of location.
- X) No measurement recorded for the quantity of work more than that sanctioned as on date of recording the measurement.

- XI) Net quantity has been worked out after making deduction of shrinkage allowance wherever applicable such as earth work, ballast work, road work etc.
- XII) The items of supply entered on MB are duly accounted for in the ledgers.
- XIII) The recording of leading of material should be cross checked from the ledgers, where such material has been accounted for.
- XIV) If payment for dismantling of structures has been made, whether the material realised from dismantling has been accounted for in the ledgers.
- XV) Whether proper MBs register has been maintained in the ADEN's office as well as in the Engineering Branch.
- XVI) It should be seen that all recoveries due under the contract or by usage or custom from a contractor are made, not only those on account of material acknowledged by him but also for instance in regard to departmental labour engaged on works for which the contractor was liable, the cost of scaffolding, the cost of clearance of site, etc.
- XVII) In the case of P. Way renewals, it may be seen whether the number of old rails and sleepers taken out is approximately equal to the number of new ones put in.
- XVIII) Whether a proper account is maintained of the released material and action taken for their disposal in the prescribed manner or otherwise to the best advantage of the Railway.

6. MATERIAL MODIFICATION

As per Para 1110-E, following can be considered as Material Modification:

- I) Any change in the alignment of the sanctioned work
- II) Introduction of any new items considerably changing the original scope of work
- III) Any departure from the standard of construction
- IV) Introduction or omission of any work or facility
- V) Any modification of sub work involving considerable outlay
- VI) Introduction of any new station or omission of any station

During the Audit, it should be seen as to whether:

Sanction has been obtained, if there is considerable difference –

- I) Between revised and original estimate;
- II) Between payment made for the quantities executed by the contractor and those provided in the estimate;
- III) Between expenditure booked as per the work register and the latest sanctioned provisions; and
- IV) Instances of undertaking Material Modification without the prior approval of the authority who sanctioned the original estimate.

7. CONTRACTORS' LEDGER

(CF 1483-E)

During its Audit, it should be seen that:-

- I) Contract ledger containing separate folio for each contractor is being maintained.
- II) The account of each contractor exhibiting all transactions with him relating to one or several works executed by the contractor is maintained.
- III) The gross amounts passed for payment in respect of a particular contract are correctly posted in the contractors' ledger.
- IV) All amounts due from a particular contractor have been recovered.
- V) Systematic reconciliation between the contractors' ledger and the works register is made.
- VI) The accounts are closed and balanced monthly under the initials of the Gazetted Officer.
- VII) The accounts should not be kept open for a long time since the date of the last entry in the ledger account.
- VIII) The reasons for inordinate delay if any, in the receipt of subsequent bills in the accounts office should be looked into and, if important, followed up.

8. COMPLETION REPORTS/ COMPLETION ESTIMATES/ COMPLETION STATEMENTS

(see Para 1701-1714-E)

During its Audit, it should be seen that:-

- I) The scrutiny of completion reports should generally be on the same lines as for the original estimates;
- II) The relevant estimates and contracts should also be reviewed simultaneously;
- III) Completion reports for works which show appreciable variations in expenditure should be compared with estimates specially with a view to see whether, there is any slackening of effort in regard to the efficiency and accuracy in the preparation of estimates;
- IV) The total expenditure on the works as shown in the completion report should be compared with that booked in the Works Register to see whether there is any material modification requiring the sanction of the higher authorities;
- V) The allocation of expenditure as between Capital, Capital Fund, DF, DRF, RRSK *etc.* in respect of mixed works has been correctly made;
- VI) Where the works are partly debitable to the Railway and partly to other Railways/Govt. Departments/private parties, proper shares are adjusted before the accounts of the works are closed;

- VII) In the case of works which are financially justified at the time they were sanctioned, whether the justification still holds good despite an increase in the total expenditure in completing the work;
- VIII) All material charged to the work or works but not used up are returned to stores or transferred elsewhere and the accounts of the work credited with their value and the credit for released material provided for in the estimate has been adjusted against the work concerned;
- IX) The completion report has been prepared in the prescribed form and sanctioned by competent authority;
- X) Objections to expenditure such as excess over estimates are not left unregularised for unduly long periods with the intention of regularising them through completion estimates;
- XI) There is no undue delay in preparation and disposal of completion reports after completion of works;
- XII) Important differences between the sanctioned amounts and actual expenditure have been suitably explained;
- XIII) The completion reports have been noted in the Register of Works and verified by the Accounts Office concerned; and
- XIV) When the work is for the use of an outside body such as the construction of assisted sidings, interest and maintenance charges are recovered not from the date of sanction to the completion report but from the date the work was physically completed and brought into use.

9. WORKS REGISTERS AND REVENUE ALLOCATION REGISTERS.

During its Audit, it should be seen that:-

- I) The postings of audited bills should be traced into the works and allocation registers.
- II) When subsidiary registers and records are maintained, *e.g.* actual expenditure on worked lines, the postings of the documents in the subsidiary registers or records should also be checked.
- III) The reconciliation of Works Registers with the General Books should be reviewed in order to see that early action is taken to trace and clear all discrepancies. It is desirable that a detailed scrutiny should be made of the registers of one division or abstract each month so as to complete the entire field in a year. The actual process of reconciliation may be tested occasionally by Audit.
- IV) All works registers should be reviewed as prescribed.
- V) The expenditure should be compared with the sanctioned estimate and excesses traced into the objectionable items register.

- VI) The expenditure incurred without estimate should also be included in the objectionable items register.
- VII) Associate account should have a control to ensure that large numbers of works are not taken up for execution before sanction of estimate including works taken up on urgency certificate.
- VIII) Expenditure incurred in the absence of regular sanction to a work not provided for in the detailed budget of the year should be scrutinised to see whether it involves a new service not contemplated in the budget.

In the review of works registers it should also be seen that –

- I) Adequate control is exercised by the Railway Administration over the closure of the accounts and preparation of completion reports of works.
- II) There are no cases of abnormal delays in closing accounts of works after physical completion of a work.
- III) All cases in which there has been undue delay in the submission of completion reports should be examined and the delays in adjustment of released material and other points contributing to the delay in closing the accounts of works, which would seem to be avoidable, should be taken up with Administration.

Also, refer to [Para 9.2.3](#) of Chapter -2 (Audit of Accounts Department)

10. ARBITRATION AWARDS

The following points may be seen as to whether:

- I) The standard conditions of the contract lay down the procedure for settlement of disputes by arbitration under Indian Arbitration Act 1940 and the rules made there under [\(Para 629 – F1\)](#)
- II) All arbitration awards are executed on stamp paper in accordance with the Stamp Duty Act.
- III) The demand of a contractor for a reference to arbitration after receiving all the payments relating to the works executed by him and furnishing a “No claim certificate” is not justifiable and hence to be rejected by the Railway Administration after taking legal opinion [\(Para 1274 – E\)](#)
- IV) Delay in arranging Payment of arbitration award is avoided so as to avoid unnecessary payment of interest charges.
- V) In cases of amount to be realised from the contractor due to arbitration award, the Railway Administration is required to take decision on merits on each case bearing in mind the provision of the Limitations Act 1963 in regard to finalisation of the award.
- VI) TDS has been deducted as per extant rules.

- VII) Provisions laid down for monitoring of arbitration cases by [Railway Board through letter No. 2016/CE-1/CT/ARB/3 NITI Ayog Pt. dated 01.05.2017](#) are followed scrupulously.
- VIII) Action has been taken by Railway to switch over the ongoing arbitration cases to the amended Arbitration Act as per Railway Board's letter No. 2016/CE-1/CT/ARB/3 NITI Ayog Pt. dated [08.11.2016](#) and [31.01.2017](#) and to open Escrow accounts in cases where the stay orders of court were obtained for payment of awards.
- 11. PAY ORDER AND OTHER VOUCHERS NOT FALLING UNDER ANY DEFINITE CATEGORY (MISC. VOUCHERS)**

In auditing of payment vouchers, it should generally be seen that:-

- I) The voucher is in a prescribed form, no particulars or signatures required by the form applicable to the cases of charge have been omitted;
- II) In scrutinising the miscellaneous vouchers, the rules or authority for arranging the payment should be looked into in each case;
- III) The propriety of the expenditure may also to be examined;
- IV) Each voucher is original;
- V) It is for a current and specific claim and the period to which the payment relates and the allocation of the charge are clearly shown upon the voucher;
- VI) It is signed by the officer or officers responsible for the accuracy and the propriety of the expenditure in all necessary places. Signature by stamp or in pencil should not be accepted;
- VII) It is properly filled up and headed;
- VIII) It bears an order of the responsible officer to pay a specified sum and a note whether the payment is to be or has been made by cash or by cheque;
- IX) The nature of the charge is such as may rightly be made against Government and for the work or service to which it is debited;
- X) The rates paid are not much higher than those usually paid in the locality for a similar services;
- XI) The outlay is fully detailed and quantities are always given of work done and of material supplied;
- XII) The details work up to the totals and all arithmetical calculations are correct;
- XIII) The total of each bill as well as of the amount paid is expressed in words as well as in figures;
- XIV) No erasure or alteration of figures is made in the voucher. When corrections are necessary, they should be made in red ink, leaving the original legible after being crossed out and initialled by a responsible official;

- XV) Corrections in the total or in the amount paid are attested by both the payee and the drawer of the bill;
- XVI) Each voucher is cancelled in some efficient way and receipt stamps are defaced so as to tender them unusable;
- XVII) Defacement of bills and supporting documents: The supporting documents of bill should be defaced by showing the particulars of the bills on which the charges due have actually been passed to prevent them from being passed a second time for payment.

12. AUDIT OF JOURNAL VOUCHERS

(CF. Para 307 & 308-A1)

During its Audit, it should be seen that:-

- I) Particular attention should be paid to credits to expenditure heads.
- II) The charges debitible to one head of account are not debited to the other.
- III) All adjustments of large amounts between Capital and Revenue as well as write back of expenditure to Revenue when carried out should be scrutinised with reference to the original vouchers themselves and the reasons for the first wrong allocation ascertained.
- IV) Cases which may reveal a financial irregularity should be brought up.
- V) A careful watch should be kept against fictitious adjustments specially at the end of the year, such as the following:
 - a) Outlay on stores charged off to unsanctioned work and regularised in the accounts of the following year.
 - b) Amounts debitible against revenue being adjusted against Capital and *vice versa*, the entries being reversed in the accounts of the following year.
 - c) Adjustments on account of work done or stores issued from Capital to Revenue, or *vice versa*, held in abeyance.
 - d) Expenditure incurred on one work being sometimes charged to another work to avoid excess over estimate or objectionable expenditure for want of estimates.
 - e) In particular, the rush of expenditure in the concluding month of the year, should receive special attention.

(Examination of vouchers- 3.10 to 3.12 of [Financial Attest Auditing Guidelines](#) for audit of State Government Auditing Guidelines may also be referred to)

13. OBJECTIONABLE ITEMS REGISTER

Please refer to para no. [9.2.4 of Chapter 3 on Audit of Accounts Department](#).

14. AUDIT OF WORKS PROGRAMME

Please refer to para no. [7.1 of chapter 6 on Audit of Civil Engineering Department](#)

15. AUDIT OF SANCTIONS OF WORK

Refer to para no [7.2 of chapter 6](#) (Audit of Civil Engineering Department).
([Compliance Auditing Guidelines](#)-4.8- Audit of sanctions)

- I) Verify whether the sanction is within the general or express powers delegated to the sanctioning authority.
- II) Verify whether the criteria for sanction such as - availability of funds, determination of physical targets, objects of expenditure and accounting procedure- have been adhered to.
- III) Verify whether the sanction is not split to avoid obtaining sanction of a higher authority.
- IV) Verify whether sanction is conflicting with general principles of public sector financial management or other orders /instructions)

16. AUDIT OF WORLD BANK AIDED PROJECTS

Please refer to [para no 7.38](#) of chapter 6 (Audit of Civil Engineering Department).

17. AUDIT OF PUBLIC PRIVATE PARTNERSHIP PROJECTS

Please refer to [para no. 7.39](#) of chapter 6 (Audit of Civil Engineering Department).

(The [Public Auditing Guidelines](#) on Public Private Partnerships (PPP) in Infrastructure Projects (Public Auditing Guidelines) may be referred to while auditing PPP projects. These Guidelines are comprehensive and cover various aspects of PPP contracts and management, as they are conceptualized and developed in India).

Note : In addition to the coverage of the issues mentioned above during Compliance audit, the manual provisions contained in various auditing guidelines/guidance notes such as, [Performance Audit Guidelines](#), [Financial Attest Auditing Guidelines](#), [CAG's Rules and Regulations- 2020](#), [PPP Auditing Guidelines](#) etc may also be complied with, according to the mode of Audit being undertaken. Compliance of CAG's [Auditing Standards](#), 2017 is mandatory and failure to observe the [audit standards](#) will render the auditor answerable for such failure.

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CHAPTER 8 - AUDIT OF COMMERCIAL DEPARTMENT

1. ABOUT THE DEPARTMENT

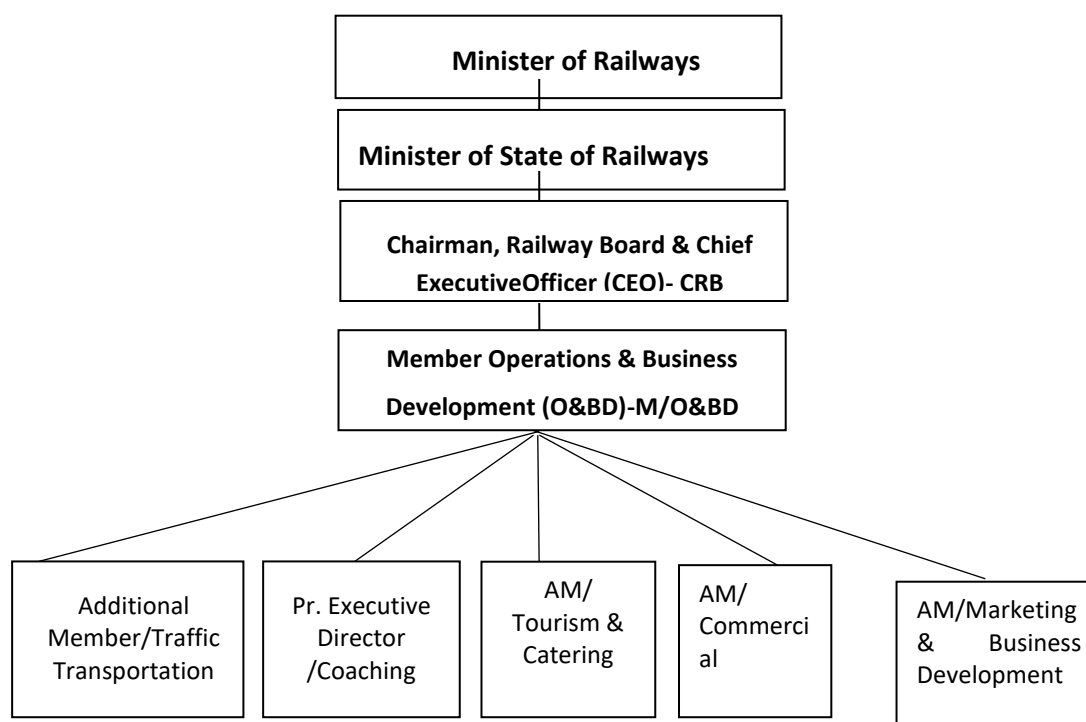
The Commercial Department of the Railway is the most visible department and is usually called the earning and marketing department.

*The Commercial department is responsible for the following activities and functions:

- I) Selling Railway services
- II) Creating, designing and developing traffic
- III) Securing and maintaining friendly relations with its customers (passengers and traders offering goods traffic)
- IV) Cultivating and maintaining good public relations with its customers and public at large
- V) Fixing of rates, fares and other charges
- VI) Collection, accountal and remittance of charges and other traffic receipts
- VII) The overall commercial activities, which are also called as railway business, are of two types – Freight and Coaching. Coaching business is further divided into Passenger and Parcel Business.

2. ORGANISATION HIERARCHY OF COMMERCIAL DEPARTMENT

ORGANISATION CHART AT RAILWAY BOARD



2.1 At Railway Board Level

Member (Operations & Business Development (O&BD) Railway Board-M/O&BD is in-charge of Commercial as well as Operating Department at Board's Level. There is an Additional Member to look after the Traffic Transportation who is assisted by Principal Executive Director (PED)/Traffic Transportation (Marketing)-TT(M). PED/Coaching will look after the Coaching Directorate which will include Coaching Rates, Time Table, Train operations, Punctuality of trains, Reservations etc. Further Additional Member (Tourism and Catering) will be dealing with IRCTC. Additional Member/Commercial will be looking after the Commercial Activities, Station Amenities etc. AM/Marketing and Business Development will also be looking after the Information Technology i.e. dealing with CRIS and other for Passenger Business, viz. PRS, UTS, I-Ticketing, E-Ticketing, booking through SMS, Enquiry etc.

([Compliance Audit Guidelines](#) Para 3.4 to 3.6 may be read for determination of Apex Unit, Audit Units and Implementing Units. Chapter-I of [Regulation of Audit and Account](#) (Amendments) 2020-2(12)-Definitions)

2.2 At Zonal Level

Along with the General Manager of each Zone, there is one Additional General Manager who looks after the Commercial Department in matters delegated to him by the General Manager. Principal Chief Commercial Manager (PCCM) is usually the functional head of Commercial department at zonal level. He directly reports to the General Manager.

The PCCM deals with all general matters in commercial including rates, catering, refunds, claims and public complaints and grievances. He is assisted by CCM (PS), CCM (PM), CCM (FS), CCM (FM), CCM(Systems) and CCO (Chief Claims Officer). These officers are further assisted by Dy. CCMs and Senior and Assistant Commercial Managers, and inspectorial staff.

The General branch of Commercial Department looks after matters such as wharfage and demurrage, handling contracts, passenger amenities at stations, ticket checking, passenger complaints, commercial publicity, commercial establishment, identifying and supply of tickets, accounts and audit objections, commercial stores, etc. The Rates Branch deals with implementation of rating policies enunciated by the Board, issue of various rate circulars, time-tables to all stations of the railways, siding agreements, quoting of special rates for passengers as well as freight traffic, opening/closing of stations, categorisation of stations, justification for introduction of new trains, refund of overcharges, etc. The catering branch looks after all the aspects relating to departmental & railway managed catering contracts and also IRCTC managed catering establishments, viz. Food Plazas, Pantry Cars, etc. in respect of Catering in the zone.

The Claims organization under CCO has two wings, viz. - Claims settlement wing and Claims prevention wing. CCO is assisted by a Dy. CCO and a Dy. CCM (CP) respectively in these two branches. The Dy. CCO has Senior Commercial Officer (Claims) and a number of assistant officers whose number varies according to the work-load on each railway. There is also a legal cell to render legal advice in settlement of claims as well as for processing claim cases taken by the Claimants to Railway Claims Tribunals (RCTs) and other Courts/Forums/Tribunal.

The main function of the Commercial branch is to sell the services and market the Railways in Coaching as well as in Freight business, providing Passenger Amenities, viz., Waiting/Retiring rooms, Drinking water, High level Platform, Foot Over Bridge, Toilets, Urinal facilities, etc. Its functions include efforts to promote and retain traffic of high profit yielding commodities with railways by maintaining constant liaison with customers, trade and industries, and to offer various Freight incentive schemes and other business promoting measures launched from time to time. This branch also looks after the movement of parcel traffic at important junctions and by important trains on day-to-day basis and takes remedial actions in case of held ups. It also undertakes development measures such as opening of out-agencies, city booking agencies, etc., as also leasing of SLRs/VPU's besides contracts and PPPs activities, etc.

The Chief Public Relations Officer is another officer (ex-cadre), who assists the Commercial department. He looks after the matters such as organizing proper publicity about railways, issuing press notes, giving advertisements to newspapers, conducting press parties at various important junctions, organizing press conferences, etc., on special occasions. He is assisted by a Senior Public Relations Officer. They are further assisted by APROs. There is also post of PRO/APRO in all divisions and important state capitals falling in a zone, where he works under both Sr. DCM and CPRO. Normally, CPRO reports directly to Additional General Manager & General Manager of a zone.

2.3 At Divisional Level

Divisional Railway Manager (DRM) is the head of the division. The DRM is assisted by one or more Additional Divisional Railway Managers (ADRM's) and several branch officers. The head of Commercial Branch is Sr. Divisional Commercial Manager (Sr.DCM) in JA Grade or Divisional Commercial Manager (DCM) in senior scale depending on size of the division. He is assisted by one or more DCMs & Assistant Commercial Managers (ACMs) respectively. The primary function of these officers is to implement all policies and directions issued by the head office and to ensure smooth day-to-day commercial working at the stations on a division. The Sr. DCM/DCM is responsible for all executive functions of commercial branch.

Commercial Staff of Division

In addition to these officers, Area Officers are posted in certain specific locations in each division, depending upon size and importance of the area being looked after. They are also delegated certain powers to handle day-to-day commercial matters such as waiver of wharfage and demurrage, releasing reservation quotas, public relations, etc., in addition to some operating functions on certain divisions.

2.4 At Station Level Including Goods Sheds and Sidings

Station is the main centre where the commercial business is actually transacted. They can be called the retail outlets for selling of various Railway products/services. There are around 8000 stations spread all over Indian Railways. The nature of traffic handled at each station differs and these stations are listed alphabetically in the Alphabetical list of Railway Stations published by IRCA (Indian Railway Conference Association), New Delhi. Some important and larger stations are headed by Station Managers (SMs) or Station Superintendents (SSs).

At smaller stations (also known as wayside stations), quantum of traffic dealt with is not very heavy. Therefore, at these stations, both the operating and commercial working is handled by the SM assisted by Assistant Station Masters (ASMs) in shift duties. At bigger stations, depending on the work-load, separate commercial staff is provided to look after the commercial work. They are generally known by a generic name of Commercial Clerks and may be working as Booking Clerks, Parcel Clerks, Goods Clerks, Ticket Collectors, Inquiry & Reservation Clerks, Catering Managers, etc. At still bigger stations, there are all these categories of commercial staff headed by supervisory staff such as Chief Reservation Supervisor, Catering Inspector, Chief Parcel Supervisor, Chief Booking Supervisor, Chief Goods Supervisor, etc. depending on their functions.

Being the hub of commercial activity stations are provided with various facilities to handle the traffic dealt with at the Station. These facilities may include an adequate number of booking windows for passengers, a separate parcel office with separate facilities for booking, delivery and stocking of parcels, a separate goods office with covered shed, platforms for loading/unloading, special sidings for dealing with oil traffic and other bulk traffic such as coal, timber, minerals, etc.

3. ROLES AND RESPONSIBILITIES OF THE COMMERCIAL DEPARTMENT

The Commercial Department of the Railway is the most visible department, and is usually called the earning and marketing department, the others being spending departments. This is because the railway revenues are entirely made up of the earnings from sale of tickets and transportation of goods, luggage and parcels

which are booked and delivered by the Commercial Department. This department has to collect the charges as per rates in force and account for them. It also canvasses for traffic to see that the vast railway facilities are utilized to the maximum extent for the purpose for which they have been created.

The main functions of the Commercial Department may, however, be enumerated as below:

3.1 At Railway Board level under Traffic (Commercial) Directorate

Policies of the Commercial Department are formulated at apex level (Railway Board) by the Railway Board Directorates. There are five Railway Board Directorates associated with the Commercial Department viz. Traffic Commercial, Coaching, Tourism & Caterings, Non-Fare Revenue & Computerisation and Information Systems. Detailed activities have been provided in the Railway Board websites viz. http://indianrailways.gov.in/railwayboard/view_section.jsp?lang=0&id=0,1,388

Important Activities under Railway Board Directorates:-

- I) Fixation of passenger fare structure, Refund Rules, Passenger Amenities;
- II) Framed Freight Rate Circulars, Rates Master Circulars & Commercial Circular
- III) Rates for postal and military traffic;
- IV) Rail-road co-ordination & opening of flag stations;
- V) Handling of goods and good-shed facilities;
- VI) Catering & vending arrangements on railways;
- VII) Claims for compensation arising out of rail accidents;
- VIII) Public grievances;
- IX) Computerisation of Commercial activities viz. PRS, UTS, Parcel, FOIS, Refund & Data Warehousing for PRS etc.
- X) Introduction of new trains
- XI) Calling for Public investment
- XII) Framing Parcel fare structure and leasing of Parcel Space
- XIII) Correct collection, accountal, remittance & apportionment of traffic receipts etc.

Also there exists INDIAN RILWAY CONFERENCE ASSOCIATION (IRCA-established in 1903), which is an Administrative Organisation of all Zonal Railways and is responsible for framing rules and fixes the responsibility for such rules. Similarly, it also frames rules for international traffic.

Functions

- I) To make pooled wagons for working in broad gauge and meter gauge
- II) To make tariff rules for transportation of goods, parcel, luggage and passenger

- III) To publish railway rule books and distribute them to various zonal railways.

Further, to inspect the railway rolling stock at the transshipment points, one commercial committee functions under IRCA. The CCM of all zonal railways are members of this committee. The functions of this committee are as under:

- I) To discuss regarding suggestions on classification and reclassification of various types of goods;
- II) To suggest and recommend changes about packing conditions;
- III) To suggest and recommend changes about rates for carriage of different types of goods.

3.2 At Zonal Level

- I) To sanction and notify sidings including PFTs.
- II) Provision of booking facilities for traffic, i.e. opening of booking offices, goods sheds, parcel offices, etc.;
- III) Opening of enquiry and reservation offices for passenger traffic;
- IV) Implementation of the rating policy of the railway board i.e., giving effect to changes in the fares and freight rates from time to time;
- V) Quotation of special rates;
- VI) Provision of users' amenities;
- VII) Naming of stations and change of station names, etc.;
- VIII) Introduction of new trains
- IX) Work relating to opening and operation of sidings including issue of rate circulars etc.

3.3 At Divisional/Field Level

- I) Sale of ticket, booking and delivery of parcels, luggage and goods;
- II) Refund of over-charges in passenger fares and freight rates;
- III) Waiver and refund of demurrage and wharfage Charges;
- IV) Clearance of station outstanding i.e., recovery and remittance of dues short-recovered or not recovered;
- V) Remittance of station earnings;
- VI) Ticket checking arrangements;
- VII) Settlement of claims for compensation;
- VIII) Taking measures for claims prevention;
- IX) Levy of siding charges and dealing with siding agreements;
- X) Provision and management of Cloak-Rooms;
- XI) Running of Lost Property Offices (LPOs);
- XII) Marketing and sales activities i.e., canvassing for high profit yielding commodities, maintenance of customer-oriented services viz., own your

wagon scheme, leasing of SLRs scheme, measures for tackling rail-road competition, etc.;

- XIII) Justification for introduction of new trains;
- XIV) Conducting traffic surveys to establish justification for new line, etc.;
- XV) Grant of credit facilities to customers (credit note facility);
- XVI) Grant of concessions in railway fares and freight rates, including special facilities for tourist coaches, etc.;
- XVII) Attention to complaints from the users;
- XVIII) Arrangements for handling of goods - appointment of handling contractors for stations and transshipment points;
- XIX) Holding and conducting meetings with railway users at Divisional levels such as SCC (Station Consultative Committee), DRUCC (Divisional Rail Users Consultative Committee), ZRUCC (Zonal Rail Users Consultative Committee), NRUCC (National Rail Users Consultative Council) and matters related to it;
- XX) Opening/Closing and renewal of ‘City Booking Offices’, ‘City Booking Agencies’ and ‘Out agencies’;
- XXI) Engaging RTSAs (Rail Travellers Service Agents), JTBSs (Jan Sadharan Ticket Booking Sevaks), GTBSs (Grameen Ticket Booking Sevaks), ensure proper up keeping of waiting rooms, retiring rooms, drinking water supply, etc., at every station;
- XXII) Provision of ATVMs, Co-TVMs etc.;
- XXIII) Reply to RTI cases;
- XXIV) Furnishing of data for printing of Zonal Time Table and Train at a Glance along with advertisements to generate revenue;
- XXV) Provision of Books, Forms, UTS& PRS tickets and Reservation Slips, etc.;
- XXVI) Provision and maintenance of UTS& PRS Equipment at Divisions/Stations;
- XXVII) Awarding and management of contracts for 2 Wheeler/4 Wheeler parking in station premises;
- XXVIII) Awarding and management of contracts for commercial plots and
- XXIX) Awarding contracts for running of stalls at platforms.

4. LIST OF ACTIVITIES

List of activities at various levels are enumerated below:

Table-01

LEVEL	MAIN ACTIVITY	ALLIED/SUB ACTIVITY
Railway Board Level	Framing of Rules for Goods Activities	<ul style="list-style-type: none"> • Sanctions

		<ul style="list-style-type: none"> • Rate structure for freight based on classification of commodities • Goods shed facilities • Free time and Demurrage/Wharfage Rules • Policy on sidings • Acceptance of payment through various modes • Rules for carriage of dangerous goods • Introduction of New Freight Schemes
	Framing of Rules for Coaching Activities	<ul style="list-style-type: none"> • Sanctions • Notification of Fare and Surcharges on passenger tickets • Tariff rules of IRCTC • Introduction of new trains • Introduction of Special Trains including notification on Charges for special train/coaches • Different types of Concessions applicable to passengers • Policy on coaching refunds
	Licensing of Railway Land	<ul style="list-style-type: none"> • Licensing of Railway land as commercial plots for stacking purposes in Goods sheds, installation of weigh Bridges, etc.
	Policy on Claims	<ul style="list-style-type: none"> • Policy dealing with claims on POL traffic, FCI traffic, lost luggage/parcels, etc. • Accident claims compensation under section 124 and 124A of Railways Act
Railway Board Level	Policy on Freight Marketing	<ul style="list-style-type: none"> • Policy for Premier customers • Development of new customer facilities

& Apex Level		<ul style="list-style-type: none"> • Special scheme for freight traffic
	Policy on Coaching activities	<ul style="list-style-type: none"> • Traffic survey for justification of new lines etc. • Provision of Passenger Amenities such as waiting/Retiring Rooms, Drinking Water, Water Cooler, High Level Platform, Bridge, etc. • Re-categorization of Stations based on Number of passenger, its earnings and footfall • Ticket checking arrangement to curb ticketless travels and improve earnings.
	Policy on Parcel Marketing	<ul style="list-style-type: none"> • Revision of rates for Parcel, Luggage and other coaching traffic • All policy matters with regard to Luggage • Rationalisation scheme for Booking and carriage of Parcel traffic • Special scheme for development of Parcel traffic • Policy for leasing parcel space in the brake vans and parcel vans, Refrigerated vans
	Improvements/up gradation of Passenger Amenities	<ul style="list-style-type: none"> • Issue regarding lack of basic amenities/Infrastructural facilities • Specific amenities such as Lifts, Escalators, o Bridges, etc.
	Improving Infrastructure involving customer service	<ul style="list-style-type: none"> • Policy on procurement of wagons through Private Investment like Own your Wagon scheme, Wagon investment scheme, etc. • Development of terminal through Private investment like

		<p>Private Freight Terminal (PFT), Terminal Incentive cum Engine on Load (TIELS), etc.</p> <ul style="list-style-type: none"> • Development of warehousing through Private Investment.
	Public Grievance	<ul style="list-style-type: none"> • Policy and Functioning of Public Grievances Redressal Machinery on the Railways.
	RTI Cell	<ul style="list-style-type: none"> • Receipt and registration of RTI references • Ensuring speedy replies.
Apex Level & Field Unit Level	Dissemination of Railway Board circulars and orders	<ul style="list-style-type: none"> • Receipt, circulation and adherence of the received circular/orders.
Apex Level & Field Unit Level	IT Applications	<ul style="list-style-type: none"> • Freight Operations Information System (FOIS) which has got two components, Rake Management System (RMS) and Terminal Management System (TMS) • Unreserved Ticketing System (UTS), Passenger Reservation System (PRS) & Parcel Management System (PMS) • Information/Data available in PRIMES
Field Unit Level	Goods	<ul style="list-style-type: none"> • Demand Registration, placement and other activities • Generation of Railway Receipt (RR)-Outward • Inward RRs. • Unloading and removal of consignment • Demurrage/Wharfage • Entering into Contracts with siding owners and realisation of Railway dues • Collection of Station earnings and accountal • Adaptation of new schemes

		<ul style="list-style-type: none"> • Claims • TIA reports • Station Balance Sheet
	Coaching	<ul style="list-style-type: none"> • Unreserved Ticketing System (UTS) • Passenger Reservation System (PRS) • Parcel Management System (PMS) • Provision ATVM, JTBS, Halt, Out Agency, Issue of Ticket through Post Office (IPPPRS), new PRS Centres, etc. • Collection of Station earnings and accountal • Claims • TIA Reports • Special Trains • Refunds • Station Balance Sheet
	Licensing and Leasing	<ul style="list-style-type: none"> • Licensing of Railway land for stacking purposes • Licensing of Parking places at Stations • Licensing of stall at Platforms and Station buildings • Leasing of space in SLR/SLRD • Leasing of Parcel van including refrigeration van • Commercial advertisements in stations, etc.

([Compliance Audit Guidelines](#) Para 3.15, 4.7 to 4.8)

5. IMPORTANT RISK PARAMETERS

The risk analysis for the Commercial Department should be done on the following parameters:

- I) Quantum of Earnings
- II) Number of Railway Receipts/Parcel way bills/Passenger tickets dealt
- III) When last audited viz., Audited last one year/three years/five years/never audited

- IV) Audit perception based on Outstanding's/Unrealised amount, News Paper Publication, Complaints lodged, internal audit report of Indian Railways.
- V) Result of last audit -pending paras.
- VI) Different Tender cases/Contract cases/other misc. cases.

([Compliance Audit Guidelines](#) Para 3.9 to 3.11 & 4.13 to 4.15)

6. IT APPLICATIONS USED IN COMMERCIAL DEPARTMENT

The Indian Railways have implemented various IT Applications in the last few years. Presently, following IT Applications are in use in the Commercial Department. Detailed information can be extracted for exercising the audit checks.

(Chapter-3 of [Regulation of Audit and Account](#) (Amendments) 2020, [Information Technology Audit Manual Volume-I, II to III. Standing Order on Auditing in an Information Technology \(IT\) environment 2020](#). Para 4.20 - [Compliance auditing in digital environment](#) of the Compliance Auditing Guidelines 2016)

6.1 Freight Operations Information System (FOIS)

Objective and advantages of FOIS

FOIS is a reporting system where goods working is computerized. It is designed to give strategic advantages to both Indian Railways and its customers. The implementation of the system is envisaged to eventually achieve the following:

Salient Features of FOIS

- I) Monitoring of all freight trains either by Railways or by goods customers
- II) Details of Rakes/Wagons available in various yards, eliminating the need for costly manual documentation and tedious retrieval systems
- III) Managerial reports regarding availability of rolling stock i.e. wagons and locomotives at any point of time for better planning for the most efficient utilization
- IV) Improved work environment has significantly simplified planning and execution of assigned tasks
- V) Interactive web based solutions to give customized reports to Railway Board, Zonal Railways and Divisions.

It has two components namely, RMS (Rake Management System) and TMS (Terminal Management System).

6.1.1 RMS (Rake Management System)

RMS deals with real time operating activities such as:

- I) Formation/Operating placement of a rake
- II) Dissipation of a rake
- III) Attachment and detachment of wagons from a rake

- IV) Attachment and detachment of Loco
- V) Running of Train in the system as per physical movement
- VI) Handing/Taking over of Goods trains at Divisional/Zonal interchange points
- VII) Various queries pertaining to Rake Management System.

6.1.2 TMS (Terminal Management System)

TMS deals with Commercial activities:

All the commercial activities performed at Goods handling points can be reported in the TMS. Starting from Indent registration up to the task of printing of RR can be done using TMS facility. The major functions of Terminal Management System are:

- I) Indent Registration with Wagon Demand Registration Fee (WDRF) collection details
- II) Forwarding Note preparation
- III) Commercial placement of a Rake for loading/un-loading, Release of the Rake as loaded or empty as the case may be, Re-booking of a rake, if applicable, Filling up of Loading/Unloading register
- IV) Feeding consignment removal details
- V) Checking for automatic accrual of Demurrage and Wharfage charges
- VI) RR generation with automatic accrual of freight charges
- VII) Issue of Railway Receipt for various types of traffic including for Container Traffic
- VIII) Provision for feeding of payment details of Freight
- IX) Provision for feeding waiver details of Demurrage and Wharfage Charges
- X) Provision for feeding of balance Demurrage and Wharfage Charges collections
- XI) Reporting for Remission of station earnings in to bank/cash office
- XII) Provision for feeding of various charges pertaining to goods working at a station/siding
- XIII) Automatic preparation of Goods balance sheet in the system
- XIV) Provision for various queries
- XV) Provision for getting various reports (save/print).

Important features of TMS are:

- I) No manual intervention in feeding of goods distances
- II) Facility for importing distances from RBS
- III) All the commercial rules are fed at CRIS/NDLS and the same are automatically implemented through FOIS system
- IV) The details relevant to a particular location/consignment are to be fed at the location

- V) Rest of the rules common to goods working are fetched from back end and implemented accordingly
- VI) Instant messaging facility to anywhere on Indian Railways having FOIS facility
- VII) Data access to all the stake holders in real term basis
- VIII) Complete transparency in goods working
- IX) The information available in FOIS can be accessed through internet by general users, e-customers and Railway staff by using their respective user IDs and Passwords.

E-Payment of Freight

This facility has been implemented at all the major sidings/goods sheds for various customers. Various provisions pertaining to e-payment are implemented through TMS. Originating point intimates electronically the freight charges due to the bank server concerned. After transfer of funds from customer's account to Railway's account, a message "Successful Transaction" appears and a "Paid E-RR" is printed at the originating point. In case of exigencies (failure of communication between CRIS and Bank Server), an "E-RR" can be given on the strength of customer's LC/Bank guarantee available with Railways. Such transaction gets regularized whenever the technical failure gets rectified. In case of insufficient funds in the customer's account, system prompts for preparation of a "To-pay ERR". This facility is available round the clock.

6.2 Unreserved Ticketing System (UTS)

Unreserved tickets are issued to the passengers through this system which are not specific to any train service. Unreserved ticket does not authorise reserved seats or berths. The main features are:

- I) This is an online system based on networking
- II) Clusters have been defined by clubbing some stations
- III) Tickets can be issued for journey starting from any station, other than ticket issuing station as well within cluster
- IV) In this system tickets can be issued 3 days in advance for distances of 200 km and above. For distances less than 200 km, tickets can be issued on the day of journey itself
- V) Money receipts can be issued for TC/TTE cash and other miscellaneous cash received at booking office
- VI) Due to presence of thin client, tickets can be issued un-interrupted even in case of link failure
- VII) Maximum 4 passengers can be booked on one ticket.

Advantages to Railway

- I) Required information is readily available to officers and management

- II) Resources involved in indenting tickets and their accountal can be saved
- III) Tickets can be issued from any window/counter
- IV) Easy accountal.

At the UTS counter many reports (i.e., Daily reports, Periodical reports and monthly reports) are generated which will provide details viz., earnings for the day, total number of passengers travelled, number of cancelled tickets, etc.

DAILY REPORTS

- | | |
|-------------------------------------|-----------------------------------|
| 1. SEASON TICKETS | 21. STATION PAIR |
| 2. ADVANCE SEASON TICKETS | 22. SUMM OF TRANS(CASH INFO) |
| 3. SUMMARY OF SEASON NI TICKETS | 23. M-17 CONTINUITY |
| 4. CANCELLED TICKETS | 24. TICKET INFORMATION |
| 5. SUMMARY OF CANCELLED TICKETS | 25. M9 CLASSIFICATION |
| 6. SPL CANCELLED TICKETS | 26. CONCESSION PASSENGER(SEASON) |
| 7. SUMMARY OF SPL CANCELLED TICKETS | 27. SPL CANCEL SEASON TKT |
| 8. NON ISSUE TICKETS | 28. MELA CHARGES SUMMARY |
| 9. TTE MONEY RECEIPTS | 29. ZONE WISE SEGREGATED CASH |
| 10. TC MONEY RECEIPTS | 30. ZONE WISE PSGN CLASSIFICATION |
| 11. SUNDRIES AND OTHER EARNING | 31. SUBURBAN PSG CLASSIFICATION |
| 12. ADHOC CONCESSIONS | 32. JAN SHATABDI REPORT |
| 13. CONCESSIONS (CONC PASSENGER) | 33. MONEY RECEIPT & NET EARNING |
| 14. POLICE VOUCHERS | 34. PAY VOUCHERS REPORT |
| 15. MILITARY VOUCHERS | 35. IZZAT CONCESSION |
| 16. CST | 36. BALANCE SHEET |
| 17. RTC CONCESSIONS | 37. SERVICE TAX |
| 18. BLANK PAPER TICKET | 38. STBS-M9 CLASSIFICATION |
| 19. SAFETY SURCHARGE | 39. POS TKT DETAIL |
| 20. SUPERVISOR INTERVENTION | 40. UPI TRANSACTION |

PERIODICAL REPORTS

- | | |
|---------------------------|-------------------------|
| 1. ADHOC CONCESSIONS | 14. TICKET INFORMATION |
| 2. CANCELLED TICKETS | 15. CASH INFORMATION |
| 3. CONCESSION TICKETS | 16. M17 CONTINUITY |
| 4. CST CONCESSION TICKETS | 17. SPL. CANCELLED TKTS |
| 5. POLICE CONCESSIONS | 18. SAFETY SURCHARGE |
| 6. RTC CONCESSIONS | 19. CANCELLED MR TKTS |
| 7. VCH CONCESSIONS | 20. M9-SUBURBAN/NONSUB |
| | 21. SUNDRIES |

- | | |
|-------------------------------------|----------------------------|
| 8. MILITARY WARRANTS CONCES
TKTS | 22. BALANCE SHEET |
| 9. NON-ISSUED TKTS | 23. SERVICE TAX |
| 10. NON-ISSUED SEASON TKTS | 24. STBS-M9 CLASSIFICATION |
| 11. STN PAIR STATEMENT | 25. SN2-PSGN |
| 12. M9 PASSENGER CLASSIFICATION | |
| 13. SEASON TKTS | |

MONTHLY REPORTS

- | | |
|---------------------------|-----------------------------------|
| 1. SEASON TICKETS | 15. SAFETY SURCHARGE |
| 2. ADVANCE SEASON TICKETS | 16. STATION PAIR |
| 3. SEASON NI TICKETS | 17. SUMM OF TRANS(CASH INFO) |
| 4. CANCELLED TICKETS | 18. M17 CONTINUITY |
| 5. SPL CANCELLED TICKETS | 19. TICKET INFORMATION |
| 6. NON ISSUE TICKETS | 20. M9 CLASSIFICATION |
| 7. MISC RECEIPTS TICKETS | 21. SUPERVISOR INTERVENTION |
| 8. ADHOC CONCESSIONS | 22. BALANCE SHEET |
| 9. CONCESSION (CON PSGN) | 23. ADVANCE STATEMENT |
| 10. POLICE VOUCHERS | 24. SUBURBAN & NON-SUBURBAN
M9 |
| 11. MILITARY VOUCHERS | 25. SERVICE TAX |
| 12. CST VOUCHERS | 26. STBS-M9 CLASSIFICATION |
| 13. RTC CONCESSION | 27. STBS-COMMISSION REPORT |
| 14. BLANK PAPER TICKET | |

6.3 Passenger Reservation System (PRS)

PRS provides reservation services to the passengers. PRS application CONCERT (Countrywide Network of Computerised Enhanced Reservation & Ticketing) is the online reservation application developed and maintained by Centre for Railway Information System (CRIS-CRIS is an Autonomous organisation under the Ministry of Railways. It develops and manages the Information Technology Applications of the Indian Railway. CRIS also provides IT applications for non-railway Government and Public Sector Organisations). The travelling public can reserve a seat/berth on any train between any pair of stations for any date and class. Following are the reports that are generated under PRS:

DAILY REPORTS LIST

- | | |
|--------------------------------|-------------------------------|
| 1. STMT ON CASH & PSGNR INFO | 35. STMT ON GROSS GAUGE BASED |
| 2. STMT ON CASH INFORMATIONS | 36. STMT ON SPECIAL CANCELTNS |
| 3. STMT ON TKT & PSGN DETAIL | 37. STMT ON OPER PERSONL CASH |
| 4. STMT ON GROSS EARNG DETLS | 38. STMT ON CANCLTN ON REFUND |
| 5. STMT ON SITEWISE GRS EARN | 39. STMT ON BPT BKG TRANSACTN |
| 6. STMT ON VOUCHER INFORMATION | 40. STMT ON BPT MOD TRANSACTN |

- | | |
|---------------------------------|--------------------------------|
| 7. STMT ON CST BKG INFORMATION | 41. STMT ON GRS(FARE-BREAKUP) |
| 8. STMT ON CONC W.SUPPRT VCH | 42. STMT ON MODFICATN SUMMARY |
| 9. STMT ON CONC W/O SUPT VCH | 43. STMT ON PRESS VCHR UTILZN |
| 10. STMT ON CANCELLED TICKETS | 44. STMT ON I-TKT CANCELLATNS |
| 11. STMT ON MD/SPLCAN TICKETS | 45. STMT ON I-TKT CANCN.RFNDS |
| 12. STMT ON NON-ISSUE TICKETS | 46. STMT ON UPI TXN DISCOUNTS |
| 13. STMT ON CANCELATN SUMMARY | 47. STMT ON UPI-TRANSACTIONS |
| 14. STMT ON RTC BKG TRANSCTNS | 48. STMT ON UPI ANNEX B CC75 |
| 15. STMT ON STOCK CONTINUITY | 49. STMT ON PENDING AMT DETLS |
| 16. STMT ON ORIGINATING EARNG | 50. STMT ON HRLY TATKAL DETLS |
| 17. STMT ON BANK CARD TICKETS | 51. STMT ON GO-INDIA CARD TXN |
| 18. STMT ON BANK CARD CAN TKT | 52. SUMMARY OF CASH INFO-NRH |
| 19. STMT ON BANK CARD MOD TKT | 53. STMT ON RFND ON UTS-OPR |
| 20. STMT ON GROSS EARNG(L/F) | 54. STMT ON RFND ON UTS-TXN |
| 21. STMT ON SOT-OPERATRWISE | 55. STMT ON GST FOR TALLYINGS |
| 22. STMT ON MILITARY WARRANTS | 56. STMT ON GST ALL COMPONENT |
| 23. STMT ON E-CARD CANC/MODFN | 57. STMT ON RTSA BKG TXNSWISE |
| 24. STMT ON DUPLICATE TICKETS | 58. STMT ON RTSA BKG TRMLWISE |
| 25. STMT ON DIFERENCE OF FARE | 59. STMT ON AUTHORITY TKT BKG |
| 26. STMT ON HOURLY TXN NORMAL | 60. STMT ON AUTHORITY TKT CAN |
| 27. STMT ON HRLYTXN BF 08 HRS | 61. STMT ON AUTHORITY TKTS NI |
| 28. STMT ON HRLYTXN AF 20 HRS | 62. STMT ON PRE-BOUGHT TICKETS |
| 29. STMT ON BILL REGISTER TXN | 63. STMT ON AUTHORITY TKTS SC |
| 30. STMT ON VOUCHER REGISTERS | 64. STMT ON CATERING CHARGES |
| 31. STMT ON LINKING VOUCHER TXN | 65. STMT ON BANK SBI POS TXN |
| 32. STMT ON LOSS ON CONCESION | 66. STMT ON BANK POSMIS RLYS |
| 33. STMT ON RESFEE & OTHRCHRG | 67. STMT ON BANK OFFLN REFUND |
| 34. STMT ON TXN-SUMM.CONSLDT | |

MONTHLY REPORTS

- | | |
|------------------------------------|------------------------------------|
| 1. DAILY SUMMARY (CASH & PSGN INF) | 26. LINKING STATEMENT OF VOUCHERS |
| 2. DAILY SUMMARY(CASH INFO) | 27. STMT OF FARE BREAKUP(DAY WISE) |
| 3. SUMMARY OF GROSS EARNINGS | 28. STMT OF FARE-BREAKUP(CLS WISE) |
| 4. GROSS EARNINGS(GAUGE WISE) | 29. STMT OF PRESS VCHR UTILIZATION |
| 5. GROSS EARNINGS(LOCAL FOREIGN) | 30. STMT OF I-TKT CANCELLATIONS |
| 6. STATEMENT OF VOUCHERS | 31. STMT OF I-TKT CANC.ON REFUND |
| 7. STATEMENT OF CST | |
| 8. STMT.OF CONC.(WITH SUPPORTING) | |
| 9. STMT.OF CONC.(W/O SUPPORTING) | |

- | | |
|----------------------------------|--------------------------------|
| 10. STMT.OF CANCELLED TKT | 32. BANK CARD TKTS |
| 11. STMT.OF MD/SPLCAN TKT | STMNT.(NORMAL) |
| 12. STMT.OF NON ISSUE TKT | 33. CLS-WISE GROS EARNINGS |
| 13. RTC STATEMENT | RLYWISE |
| 14. CONTINUITY STATEMENT | 34. SUMMARY OF TXN- |
| 15. MONTHLY STS STATEMENT | CONSOLIDATED |
| 16. BANK CARD TKTS STMNT(DAY | 35. SUMMARY OF SERVICE TAX |
| TTL) | 36. CLASSWISE SUMM-SERVICE |
| 17. IRCT STATEMENT | TAX |
| 18. STMT. OF DIFF OF FARE | 37. STMT ON PENDING AMNT |
| 19. STATEMENT OF RESV.FEE | COLLECT |
| 20. STATEMENT OF FREEDOM FIGHTER | 38. ATMNT ON AUTHORITY |
| 21. STATEMENT OF HOR | BOOKING |
| 22. STATEMENT OF POLICE/JAIL REQ | 39. STMT ON AUTHORITY |
| 23. BILL REGISTER | REFUNDS |
| 24. VOUCHER REGISTER | 40. ZONE-WISE STMT OF SERVICE |
| 25. REPORT ON COACHING REFUNDS | TAX |
| | 41. ZON/CLASS STMT OF SERVICE |
| | TAX |
| | 42. STMT OF GO_INDIA CARD TXNS |
| | 43. STMT OF GCARD |
| | RECONCILATNS |
| | 44. STMT OF AUTHORITY NON-ISSU |
| | 45. STMT OF AUTHORITY SPL-CANC |
| | 46. STMT OF BANKS SBI POS TXNS |
| | 47. STMT OF BANKS OFFLN RFNDSS |
| | 48. STMT OF GST COLLECT/REFUND |
| | 49. STMT OF GST(FOR TALLYING) |
| | 50. STMT OF UPI BASED TRANTXNS |

MISC/ADHOC REPORT LIST

- | | |
|------------------------------|--------------------------|
| 1. STMT ON LOGIN/LOGOUT TXNS | 8. STMT ON FIRST PNRs |
| 2. STMT ON EXTN OF WAITLIST | BOOKED |
| 3. STMT ON TRN STATUS SETTNG | 9. STMT ON INCOMING ARP |
| 4. STMT ON CHANG OF NAME TXN | BKGS |
| 5. STMT ON CHANG OF BOARDING | 10. STMT ON BLOCK BOOKNG |
| 6. STMT ON TIME BASED BOOKNG | TXNS |
| 7. STMT ON IDLE TIME OPERTRS | 11. STMT ON TATKAL |
| | TRANSACTIONS |
| | 12. STMT ON MOD-TXNS |
| | 13. STMT ON TATKAL |
| | TRANSACTION |

- 14. STMT ON FULLY CANCLD TRNS

ACCOUNTING –REPORTS

- 1. DAILY REPORTS-PRINTING
- 2. PERIODIC REPORTS-PRINTING
- 3. MONTHLY REPORTS-PRINTING
- 4. REPORTS OF OTHER PRS
- 5. STATIONS STATISTICS REPORTS
- 6. ZONEWISE DAILY REPORTS

PERIODICAL REPORTS

- 1. PERIODICAL SUMMARY(CASH &PSG)
- 2. PERIODICAL SUMMARY(CASH INFOR)
- 3. PERIODICAL SUMMARY (TKT & PSG)
- 4. SUMMARY OF GROSS EARNINGS
- 5. GROSS EARNINGS(GAUGE WISE)
- 6. GROSS EARNINGS(LOCAL/FOREIGN)
- 7. GROSS EARNINGS (PRS SITE WISE)
- 8. PERIODICAL/MONTHLY STTS
- 9. STMT OF FARE BREAKUP(DAY WISE)
- 10. STMT OF FARE BREAKUP(CLS WISE)
- 11. STMT OF ZONEWISE GROSS REPORT
- 12. SUMMARY OF SERVICE TAX
- 13. CLASSWISE SUMM-SERVICE TAX
- 14. STMNT ON PENDING AMT COLLECT
- 15. STMNT ON AUTHORITY BKGS

6.4 Parcel Management System (PMS)

This application will help in preparation of the parcel way bills. This module would be updated with latest parcel/luggage rules and rates, lease rules, etc.

Reports generated in PMS are as given below:

- 1. LOADING SUMMARY
- 2. LEASE MANIFEST
- 3. LEASE CARGO LOADING
- 4. UNLOADING SUMMARY
- 5. LEASE UNLOADING
- 6. LEASE CARGO UNLOADING
- 7. FORWARDING NOTE CUM PARCEL BOOKING
- 8. DELIVERY GATE PASS
- 9. VP DEMAND REGISTER
- 10. LPO AUCTION/REPORT
- 11. BOOKING AND DELIVERY SUMMARY
- 12. PARCEL CASH REGISTER
- 23. SUMMARY OF BARCODE COUNT REPORT
- 24. MODIFIED UNLOADING REPORT
- 25. TM35 REPORT
- 26. WHARFAGE COLLECTED
- 27. UNDERCHARGE REPORT
- 28. LOGIN SUMMARY
- 29. BOOKING DETAILS
- 30. DELIVERY ITEM DETAILS
- 31. ITEM DETAILS
- 32. LIST OF GIB AND NORMAL PARTY
- 33. STATION REPORT

13. PARCEL CASH REGISTE (SUMMARIZED)	34. LOADING UNLOADING REPORT
14. OVER CARRIAGE OF PACKAGES AT STATION	35. INWARD REPORTS
15. GST REPORT	36. LEASE REPORTS
16. CARDPAY DETAILS	37. FSLA
17. REALIZATION OF PERCENTAGE CHARGE	38. PARTY MASTER
18. CANCELLATION/REFUND STATEMENT	39. FSLA PARTY MASTER
19. ITEM-TRAINWISE BOOKING SUMMARY	40. BARCODE STOCK INVENTORY
20. WHARFAGE FORGONE	41. ASSET INVENTORY
21. ACTUAL LOADING REPORT	42. VP AVAILABILITY MASTER
22. PROPOSED LOADING REPORT	43. TRAIN LAST STATIONIN RAILWAY
	44. TRAIN Q UOTA

6.5 Information/Data Available in Data Ware House

A Data Warehouse is a central repository for all or significant parts of the data that an enterprise's various business system collects.

Benefits of the Data Ware House for Indian Railway are:

- I) Optimisation of Railway revenues by trend analysis
- II) Reply of Parliament questions
- III) Furnishing information for RTI queries and Court cases
- IV) Information for analysis by Vigilance and Audit
- V) Fraud detection
- VI) Impact analysis of newly launched PRS policies and concessions
- VII) Thorough analysis of Quota utilisation and redistribution
- VIII) Occupancy and Earnings reports help in identifying less popular trains/route
- IX) Identification of popular sectors for attachment of coaches/planning of new trains
- X) Identifying underutilised portions of the journeys etc.

7 AUDIT FOCUS AREAS-CHECKLIST

Audit check should be exercised based on the provisions contained in [Indian Railway Act, 1989](#), Rules etc., made thereafter, Orders, Rules & Regulations issued by the President & Railway Board, Conference regulations framed by the IRCA, Tariff Rate Circulars, etc.

In addition to these, there are following Manuals and Code Books for guidance cum controlling of various activities of the Commercial Department, which may also be considered while exercising Audit checks:-

- I) [Indian Railway Commercial Manual Vol.-I & Vol. II](#)
- II) [Manual for Inspection of Station Accounts](#)
- III) [Indian Railways Code for Traffic](#) (Commercial) Department
- IV) [Indian Railway Code for Accounts Department](#) Vol-II

([Compliance Audit Guidelines](#) Para 4.16 to 4.17. Chapter 5 of [Regulation of Audit and Account \(Amendments\) 2020-](#) Audit of Receipts-Para-22,23,32,34)

7.1 Goods Activities

Railway Board revises the rate structure for freight based on the classification of the commodities from time to time. Keeping in mind the premier customers, Railway Board takes the decisions on policies on extension of some benefits, introduction of special schemes for freight traffic and development of inter-modal transport system, packing conditions of the commodities, special condition attached to certain commodities, minimum weight conditions of commodities, permissible carrying capacity of wagons, rate for railway material and stores, etc. Rules with regard to the free time and Demurrage/Wharfage rules, policy on sidings are dealt by Railway Board. Sanctions connected to the Goods Activities are also issued. Railway Board approves/finalise their decision to either accept or otherwise of the proposals received from Zonal Railways for introduction of new train, continuation of services of the newly introduced train, requesting stoppage of the existing services, opening of halt stations, etc.

During Audit, the following should be seen:

At Railway Board Level:

- I) Whether decision on policy issues are taken on time without delay
- II) Instructions/revisions to the circulars are transmitted to the Zonal Railways in advance of the dates prescribed for implementation of the same
- III) Reasons for delay are adequately investigated and responsibility, if any, is fixed
- IV) Whether was there a delay in taking decisions on the proposals received and also delay in forwarding the same to Zonal Railways. Whether CRIS has updated the IT Applications in accordance with the Orders/Circulars (Goods, Coaching and Parcel) issued by Railway Board from time to time.
- V) Whether feedbacks were received from Zones after review of freight incentive schemes and action taken thereto.

At Apex (Zonal) Level:

- I) Whether on receipt from Railway Board, the orders on the revised rates/instructions are being circulated for all the units concerned for implementation from the dates prescribed
- II) Whether follow up action was taken for receiving feedback from Railway Board on decisions on the proposals submitted by the Zonal Railways
- III) Cases of delay, if any, are brought out and reasons analysed
- IV) The adverse impact of these changes viz., fall in traffic or receipts are examined and highlighted to Railway Board.

At Field Level, the detailed Audit checks would be conducted as under:**7.1.1 Sanctions**

Sanctions generally relate to Compensation for Accident victims, write off of losses, write off of error sheets (Zonal/Divisional), payments arising out of Arbitration Awards, etc. The arrangement in force for the receipt and audit of sanctions by Railway Board, accorded by General Manager and subordinate to General Manager, should be reviewed to ensure that such sanctions come under Audit scrutiny without any omission.

Audit checks would include the following:

- I) Whether the Sanction is clear and definite
- II) Whether the sanction does not contravene any general or special orders of any higher authority
- III) Whether Sanctions are accorded by the competent authority as per the Schedule of Powers and are issued on following the existing rules and regulations
- IV) Sanctions to the write off of losses should be traced to the 'Register of losses' to verify whether all formalities have been taken care of before arriving at the decision.

During Audit of sanctions for payments arising out of arbitration award it should be seen that:

- I) proper legal and financial advice was obtained before deciding on the necessity for arbitrations and that the points for arbitration were reduced to specific terms and were not in any way left ambiguous or vague
- II) the Railway's case was properly prepared and presented, utilising all available evidence for the purpose
- III) arbitration was not rendered necessary on account of any lack of precision in terms of the contract
- IV) adequate step was taken by the Administration to rectify any defects in procedure which might have come to light.

7.1.2 Booking of Goods Traffic

Rating of Goods traffic - IRCA Goods Tariff No. 41, P-I, Vol.-I, Rule No. 176 & [IRCM Vol.-II](#), Para No. 1437 Following rates are applicable in goods traffic:

- I) **Class Rate-[IRCA Goods Tariff No. 48, P-I, Vol-II](#) (General Classification) [IRCA Goods Tariff No. 48, P-II](#) (Freight Rate Table):** Different types of commodities are transported by Indian Railways. Groups of commodities with similar nature have been clubbed and each group is given a Main Head. Each main head is allotted a specific number, which is known as Class Rate. Class fixed for each commodity, is given in 'General Classification of Goods' and rate per tonne fixed on the basis of class and distance is given in Goods Rate Table.
- II) **Lumpsum Rate:** These rates are fixed by Railway Board for specific services. Benefit of these rates is given on fulfilment of specific conditions, otherwise freight will be charged on normal Class Rate e.g., Rates for Freight Forwarder Scheme and Merry-Go-Round
- III) **Wagon Per Km Rate:** Irrespective of the goods loaded in the wagon, freight is charged on rate per km basis. E.g. Haulage rates of Container Traffic.
- IV) **Station to Station Rates (STS):** Station-to-station rate is a special reduced rate quoted for a particular commodity between the specific pairs of stations. This is done to garner more traffic from road and other modes with an intension to compete with road transport.
- V) **Haulage charges:** These rates are fixed by Railway Board for privately owned wagons, viz. container wagons operated by CONCOR and private operators, automobile wagons under AFTO (Automobile Freight Train Operator) Scheme and special purpose wagons under LSFTO (Liberalized Special freight Train Operator) Schem

Demand/Registration

Every consignment of goods, when brought to a station or siding for despatch by a Goods train, should invariably be accompanied by a forwarding note in the appropriate form. The consignor would place an indent on payment of Wagon Demand Registration Fee (WDRF), the details of which will be entered in the Wagon Demand Register.

Conditions for Forfeiture of Wagon Registration Fee:

- I) Cancellation of indent after physical supply of wagon
- II) Non-payment of freight as per rule
- III) Cancellation of indent within 10 days of registration
- IV) Non-commencement of loading within stipulated free time

- V) If a party request for permission of loading after expiry of free time, but loading is not started and indent is cancelled, WRF will be forfeited and demurrage will be charged without giving free time.

Conditions for Refund of Wagon Registration Fee

- I) After completion of loading in supplied wagons and thereafter booking procedure such as payment of freight
- II) Non supply of wagons by railway up to 10 days of registration and subsequent cancellation by the customer
- III) Non receipt of any order/message regarding supply of wagons up to 10 days of registration and subsequent cancellation
- IV) Bans/Restrictions imposed, and cancellation of indents before they are lifted
- V) If open wagons are supplied against an indent of covered wagons or vice-versa.

While checking the Register of Wagon Registration fee, the verification should be on the above points i.e., either for forfeiture or for refund. In cases of loading by the indenter within the given period, it should be seen whether the WDRF has been correctly adjusted with the Freight Charges. Where wagons could not be supplied as per indent, reasons for the same should be analysed to see that this has not resulted in loss of traffic. It should also be seen that where such instances of non- supply are regular, suitable remedial measures have been initiated.

(Ref: Para 1408 to 1411 of IRCM Vol.II)

7.1.3 Railway Receipts (RRS-Goods Invoices)

Periodical revision of the Rate as well as Classification of commodities including guidelines on permissible carrying capacity (PCC) of different types of wagons carried in different types of routes loaded with different commodities would be issued by Railway Board. In each station, separate bundles of Accounts foils of Invoices would be made as follows:

- I) Local 'To-Pay'
- II) Local 'Paid'
- III) Through 'To Pay'
- IV) Through 'Paid'

During Accounts check of the invoices, following are some of the important points that need to be seen:

- I) The receipts/invoices(both manual and those generated on FOIS) are correctly prepared as per extant instructions in force viz., all particulars are filled in, classification correctly adopted, weights are correctly entered as per weighment statement, charges are correctly assessed, consignments

required to be booked as paid are not erroneously booked as to-pay. Other charges where leviable are checked completely.

During the audit of RRs, it should be seen:

- II) Whether the latest updated rules/regulations have been taken care of while arriving at the total freight to be collected
- III) Whether distance between the stations has been correctly adopted
- IV) Whether Permissible Carrying Capacity (PCC) of the Wagons are adopted correctly
- V) Whether freight has been collected according to the loading i.e., wagonload or trainload basis
- VI) Whether the weighment statement (*Refer 7.1.3 below*) has been accompanied with the RR, detention charges collected for load adjustment and punitive charges (*Refer 7.1.3 below*), if any, has been correctly recovered
- VII) In case of a part payment of the total freight involved, to-pay surcharge has to be assessed for the remaining freight amount to be paid which has to be collected at the destination station(if not recovered at the originating station)and the credit has to be received at originating station
- VIII) It should also be seen whether all Railway dues and other charges have been recovered before delivery of goods.

Rationalisation of Routes

Further, it should be examined to see whether the rakes have moved *via* longer routes instead of the booked shorter route. It is also to be analysed to see whether the longer route should have been rationalized to avoid the loss of revenue due to extra haulage in the longer route instead of the booked shorter route (In certain cases due to any cause beyond control of Railway Administration or due to congestion in the yard or any other operational reasons, goods are carried over a route other than the route by which such goods are booked. As per Railway Act, 1989, it is the duty of Railway Board to rationalize such longer route carried but feasible route to compensate extra expenditure due to extra haulage of goods rakes to reach the destination station). If action is not taken for rationalization of routes based on the movement of rakes, the issue has to be brought to the notice of the Railway Administration.

Weigh Bridge And Weighment Statement

Goods are transported either in bags or loose. Commodities transported in loose such as coal, iron ore, etc., are to be weighed at the originating stations by wagon weighbridges wherever these exist. Where the weighbridges do not exist at the originating stations, the wagons are to be weighed en-route or at destination points before effecting delivery to the consignees. Weighment is necessary not

only to plug the leakage of revenue due to overloading of wagons/rakes, but also to discourage overloading of wagons/rakes to avoid damage to rolling stock as well as the track/path. Interface between the weighbridge and Train Management System (TMS) of FOIS exists which allows direct transmission of weighment information from weighbridge to the FOIS and it should also be seen whether connectivity between FOIS and Weigh bridges were provided in such locations

Non-weighment of wagons causes loss of revenue on account of overloading of wagons. Railway Board emphasized that all loading points should be covered by the weighbridges so that there is 100 per cent weighment of all rakes. Also, the Zonal Railways has to notify associated weighbridges for each loading point without weighbridge. Further, alternate weighbridges are also required to be notified for loading points with weighbridge and for associated weighbridges in cases of breakdown of such weighbridges.

In cases of absence of weighment statements, Audit has to check the reasons for non-weighment of rakes and it should also be checked as to why the weighment was not made even at the associated weighbridges. Occurrence of cases of non-weighment in a routine manner has to be brought to the notice of the Administration for rectification.

Check for RRs prepared on Railway Material Consignment Notes and the inward RRs is to be conducted on the above lines.

Mis-Declaration of Goods

According to the Section 66 of [Railway Act](#), consignor should correctly declare the name of goods on Forwarding Note, so that freight can be charged by the correct class rate at the time of booking. If consignor is not in a position to declare the correct name of goods, such goods will be treated as unclassified goods and freight will be charged according to the type of wagon. However, consignor may mis-declare the goods so as to get benefit of low rates and also to book goods on which ban has been imposed. Due to mis-declaration, Railways loses revenue and banned goods may be booked and hence Goods should be checked regularly at Destination station.

Penalty would be charged according to Section 163 of [Railway Act](#), in case of booking of banned goods or frequent mis-declaration of goods. Penal charges will be in addition to the freight already collected. Also, according to Section 102 (a) of [Railway Act](#), Railway administration will not be responsible for damage of mis-declared goods during transit.

It should be verified to see if there are cases of mis-declaration of goods and for the cases noticed, Audit has to review whether action has been initiated by the administration according to rules in force.

(Ref: [Para Nos. 953 & 954 of IRCM Vol-I, Para No.1416 & 1417 of IRCM, Vol-II](#))

Punitive Charges for Overloading a Wagon

Where a consignor loads goods in a wagon beyond its permissible capacity, a railway administration may, in addition to the freight and other charges, recover from the consignor, the consignee or the endorsee, as the case may be, charges by way of penalty at such rates (Punitive Charges), as may be prescribed, before the delivery of the goods.

During Audit Check, the following points are to be verified:

- I) It should be seen that the punitive charges are recovered as per the latest specified rates
- II) Whether detention charges, if any, due to detention of wagons on account of load adjustment of the overloaded wagons was recovered
- III) Assessed Punitive charges are collected before releasing the rake from the station/siding
- IV) Recurrence of the cases of overloading should be viewed seriously.

(Ref: [Para No.1878 of IRCM Vol. II](#))

7.1.4 Levy and Waiver of Demurrage and Wharfage Charges

Demurrage and Wharfage are defined in the [Railways Act, 1989](#) (No. 24 of 1989) as under:

"**Demurrage**" means the charge levied for the detention of any rolling stock after the expiry of free time, if any, allowed for such detention. "**Wharfage**" means the charge levied on goods for not removing them from the railway premises after the expiry of the free time for such removal.

Section 30(2) of the same Act gives powers to the Central Government to fix from time to time by general or special order, the rates of demurrage and wharfage and to specify the conditions subject to which such rates shall apply. Relevant extract of this Section is reproduced below:

"The Central Government may, by a like order, fix the rates of any other charges incidental to or connected with such carriage including demurrage and wharfage for the whole or any part of the railway and specify in the order the conditions subject to which such rates shall apply."

Accounts check on the Demurrage and Wharfage charges returns would include the following:

- I) The return is complete in all respects
- II) The number of hours/days for which demurrage/wharfage is due, has been calculated in accordance with the Tariff Rules

- III) The customer has to remit the Demurrage and Wharfage charges due before requesting for waiver
- IV) When wharfage and demurrage charges have been foregone, an authority signed by a competent officer of the Traffic (Commercial) Department is forthcoming and all conditions attaching to the remission of demurrage and wharfage have been fulfilled
- V) The ‘amount foregone’ agree with the sanction of the competent authority and the ‘amount collected’ is correct
- VI) In cases of any short charges or other irregularities, necessary error sheets should be issued against the stations concerned.
- VII) In case additional free time was granted by specific orders, the justification of same should be checked with respect to current scenario.

Audit should check the demurrage and wharfage register/returns/statements to see the correctness of the assessment of detention hours after deducting the free time allowed for the respective type of wagons as well as types of loading involved. Orders for waiver are to be checked to see whether the waiver has been accorded according to the powers of the competent authority. It should also be seen whether the waiver in all cases was extended based on the same reasons put forth by the customer which may be further reviewed and taken up with the Administration if necessary.

[Ref: Chapter XI of IR Code for Traffic (Commercial) and Para No.2343 for Accts. Dept. Vol. III]

7.1.5 Siding Charges

An assisted/private siding is a siding laid out to serve a Government Department factory, mill or other industrial premises other than a colliery or a mining area under a special Agreement. Where ever commercial staff is posted for serving the siding, the wages and other incidental charges are paid by the siding authorities. Freight for traffic booked to or from a siding will be charged as freight on ‘through distance basis’ or collect freight up to serving station besides collecting siding charges i.e., trip charges or engine hire charges.

Audit checks involve the following:

- I) Latest siding charges as revised from time to time has been collected from the siding authorities
- II) Freight on ‘through distance basis’ is being collected without fulfilling the required conditions for such charging of freight. In all such cases, siding charges are to realised.
- III) It may also be seen that wherever necessary, trial trips have been conducted for taking a decision to revise siding charges

- IV) In cases where charges are leviable separately for the inward and the outward movement of the rake, charges have been levied for each operation
- V) In case of detention to wagons beyond the free time allowed for loading and unloading, demurrage charges have been levied in accordance with the prescribed Tariff rates.
- VI) As siding charges are levied depending upon the type of loco utilised, it should be seen whether appropriate siding charges are collected for the type of locos, vis. Diesel or Electric loco.

(Ref: [Para Nos.2517 to 2523 IRCM Vol II](#) and [Para Nos. 2346-2348 of IR Code for Accts. Dept. –Part II](#))

7.1.6 New Schemes

Railway Board keeps introducing various new schemes in addition to the existing ones (like Mini Rake, Block Rake, Two-Point combinations, etc.) to attract and to woo the customers. Rebate, concession & other benefits would be extended which will be usually adjusted in the RR.

Audit should check whether the RRs generated are based on the latest circulars and corrigendum to the circulars issued relating to the scheme and the correct benefits are passed on to the customers without any loss of revenue to railways.

Audit should also examine whether the intended objectives of the scheme or the purpose for which the scheme has been introduced is being achieved. To check this, relevant material pertaining to the scheme (with the data) should be examined for taking up the matter with the Administration, if necessary.

(PPP Guidelines may be referred to)

7.1.7 Travelling Inspector of Accounts (TIA) Reports

The check of initial records of accounts maintained at stations, which do not come under the scrutiny of the Accounts Office, is carried out by the Travelling Inspectors of Station Accounts who are also responsible to check that the returns submitted by stations to the Accounts Office have been correctly prepared and agree with the initial records maintained at the stations. During their inspections, TIAs will prepare reports of the inconsistencies found out at the station.

Audit should check these reports to examine whether there is a lacuna in the system and if the system is working with reasonable efficiency. It should also be seen whether the observations of TIAs in the TIA Register were complied with by the stations concerned.

(Ref: [Para No.2008 of IR Code for Accts. Dept.-Part II](#))

7.1.8 Claims

A Claim means a rightful demand from the customer against the railway administration for payment of compensation for the loss of consignments. Preventive measures are to be taken for elimination of claims. Elimination of arising of claims is a cooperative effort of all departments of railways associated in the carriage of goods. The following are some of the causes of claims:

Causes of claims

- I) Mis-despatch of goods
- II) Damage by wet
- III) Breakage and leakage
- IV) Pilferage of goods
- V) Over-carriage of goods
- VI) Diversion of goods
- VII) Deterioration due to delay in transit
- VIII) Wrong deliveries
- IX) Fire, explosion and accidents
- X) Unconnected consignments.

Audit check would consist of the following:

- I) Any measures taken by Railways for prevention of claims
- II) Whether claims passed were made within the due period, settled within the time limit of settlement
- III) Whether settlement of claims have been exercised within the monetary powers of the officers concerned
- IV) Whether the claims have been passed according to the admissibility as per the latest rules.

[Ref: [Chapter III of IR Code for Traffic \(Commercial\) Department](#)] Also refer Para No.7.7

7.1.9 Collection of Station Earnings And Accountal

All payment of railway dues on public traffic is required to be made in cash or payment of freight by bank drafts, credit notes, etc. Railways are also encouraging to move to digital modes for acceptance of payments as well as disbursal. The Railway money collected should be accounted in the respective cash books. Entire collection of cash will be remitted without any delay to the cash office/bank/collection agent. A Cash Remittance Note (CR Note) is prepared to enter all the details of the cash/vouchers and submitted to the Cash Office. Copy of the CR Note will be forwarded by Cash Office to the station as acknowledgement of receipt. This copy will be attached to the respective block foils of the CR Notes at the station. It should also be seen whether the stations

have switched over preparation of E-CR Notes after the implementation of E-CR Notes

Audit check should be to *see whether the remittances of the station earnings are made daily and there was no delay in remittance. Reasons for the delay, if any, should be verified and taken up with the Railway Administration. It should be examined to see whether short remittance of the day’s earnings, if any, was made. Such cases should be checked thoroughly to verify the action taken by Administration to realize the entire revenue and punitive action taken on the staff concerned. It should also be seen that acknowledged copies of the CR Notes are received in station without fail.

7.1.10 Station Balance Sheet

Balance Sheet is prepared to show the transactions occurred during the month in a station and show the unrealised earnings at the close of the month. The check of the Station Balance Sheet in Accounts Office mainly consists of bringing the figures of the various traffic earnings into account with the corresponding figures in the connected returns in which the transactions have been initially brought to account and which are checked independently. It should also be seen whether the stations have switched over preparation of E-Balance Sheet after the implementation of E-Balance Sheet.

Table 02: Goods Balance Sheet

SL. NO.	DEBITS	CREDITS
1.	Opening Balance i) Floating Cash ii) Cashier’s debit iii)Accounts office Debits or error sheet a) Admitted Debits b) Objected Debits iv)Wharfage & Demurrage Charge v) Cost of Govt. Publications vi) Inward to pay freight	Cash Vouchers
2.	To Current Debits i) Outward Paid Goods Tfc. – Local ii) Outward Paid Goods Tfc.-Foreign iii)Inward To-Pay Tfc.-Local iv)Inward To-Pay Tfc.-Foreign	By Special Credits i) Credit Advice Note ii) Refund List iii)Remission Orders iv)Debit transferred to other stations v) Auction sales etc.

	v) Wharfage & Demurrage vi) Wagon Registration Fees vii) Crane Charges viii) Siding charges	
3.	To Special Debits i) Floating Cash ii) Cashier's Debits iii) Accounts Office debits or error sheet a) Admitted Debit b) Objected Debit iv) Sundry and miscellaneous earning v) Government publications	By Closing Balance i) Floating Cash ii) Cashier's Debit iii) Accounts office Debits or Error sheet a) Admitted Debits b) Objected Debits iv) Wharfage and Demurrage Charges v) Cost of Govt. Publications vi) Inward to pay freight
	Total	Total

Basically, Debit side represents the earning of a Station and the Credit side represents the remittances.

Checks conducted on Station Balance Sheet by Accounts Office

In the Debits side, opening balance is checked with the closing balance which is shown in the previous month's Balance Sheet. Current debits are checked with reference to various returns such as Outward paid cash book, wharfage and demurrage statements, wagon registration fee statement, etc., Entries for Special Debits would be checked with Error Sheets received, disallowances made by the cashier, other miscellaneous items, if any.

In the Credit side, cash and cash vouchers will be checked as per the acknowledgement made by the Chief Cashier with the cash remittance foil received from the cashier. The amount of CR Note is posted in the register and checked with date-wise posting of CR Note in the Balance Sheet. Special Credits are checked with the enclosed documents such as refund list, credit advice note, etc., received along with the station Balance sheet in Traffic Accounts office. Closing balance must be supported by the statements showing full particulars of the amounts yet to be cleared by the Station Master.

The totals of the debit and credit side of the Station Balance Sheet to be checked to see that they are correct and both sides' totals are equal in amount.

The result of the check of the Station Balance sheet in the Traffic Accounts office is intimated to the station through advice of internal check, showing the closing balance as per Station Balance Sheet and as worked out by the Accounts Office.

Any difference will be issued as Error Advice to the Balance Sheet which should be taken in to account immediately on receipt by the station of the Advice of the Internal Check.

Audit check will also be on the above lines and in case of the outstanding debits, if the debits are outstanding for a longer period, the same should be taken up with the Railway Administration for early clearance. It is also to be pointed out that if objected debits were not cleared for a longer period, those debits should be converted as Admitted Debits and cleared.

[Ref: [Chapter XXVII of IR Code for Accounts Dept. Part-II](#) and [Chapter X of IR Code for Traffic \(Commercial\) Dept.](#)] ([Chapter 11- of Financial Attest Audit Manual 2009](#))

7.1.11 Miscellaneous Pay Orders Including Refunds

In auditing the above, generally it should be seen that:

- I) Whether each voucher is original
- II) It should be for a specific claim and allocation of the charge should be shown clearly
- III) The rules or authority for arranging the payment should be looked into in each case
- IV) The instructions for detailed scrutiny contained in respect of Audit of Vouchers for payment may be observed
- V) While arranging refunds of overcharges, waived Demurrage charges and Wharfage charges etc., it should be seen whether latest orders were adhered to.

7.1.12 Not Received Cell (NR Cell)

The main function of NR Cell is to trace unconnected wagon/goods and to minimize claims on Railways. NR Cell is established on Indian Railway at Railway Board, Zonal and Divisional level with the aim to enhance the facilities given to rail customers after booking of goods by Railways. If the goods are not received by the consignee/at the destination station, consignee or Station Master can contact this cell on phone. Unconnected wagons are traced by this cell and efforts are made to send them to their correct destination as early as possible. Work of NR Cell is handled by Commercial Inspector. Tracers will be sent to forwarding stations as per requirement. If any Goods/wagons are not traced at the end of month amongst the complaints received at divisional level, then a report will be prepared and sent to Zonal NR Cell Office and then from Zonal NR Cell to Railway Board NR cell office.

Audit check would be to verify the working of the NR Cell.

- I) Whether the received complaints were registered correctly and action was initiated to trace the un-connected wagons early to avoid passing of claims
- II) Whether returns were submitted to Zonal and further to Railway Board office in case of pending list of the complaints.
- III) Whether the assistance of FOIS was utilised for tracing/connecting the unconnected wagons by NR Cell.

7.1.13 Apportionment of Earnings (Goods and Coaching)

Apportionment of Earnings means passing on the share of earnings to those Railways who have carried the traffic including Parcel traffic booked for transportation and movement of Passenger Traffic. Sometimes that railway may be neither originating nor terminating the traffic but carries the same over its system. Provisions contained from [Para 3218 to Para 3224 of Indian Railway Code for Accounts Department](#) envisages the rules of apportionment. The centralised apportionment process is done by RITES.

The basic principle followed in the apportionment of earning is based on distance travelled by the passenger and distance/route carried in respect of goods traffic. In the case of traffic interchanged between the Zonal Railways, the adjustment of Goods, Passengers and 'Paid' Parcels traffic devolves on the forwarding railway while the adjustment of 'To-Pay' Parcels traffic devolves on the receiving railway. No adjustment is made in respect of Excess Fare, Luggage, Animals and Birds etc. traffic and such earnings would be retained wholly by the collecting railway. Sundry earnings are retained by the home Railway as the same is not apportionable.

Centralised Apportionment System provides the apportionment of earnings of each Zonal Railway which helps to judge the performance of the respective Zone. Particulars of the apportioned earnings are forwarded by Railway Board to the concerned Zonal Railways without any detailed records for accounting purpose.

However, in the absence of the detailed records for verification at the Zonal Railway level, Audit check on apportionment of earnings should be conducted at Railway Board level.

7.2 Coaching Activities

Notification of the passenger fares, fares for season ticket, fares for Rajdhani/Shatabdi/Jan Shatabdi/Garibrath/Duronto or any other new train service, differential fare for peak/non-peak season, other surcharges would be issued by Railway Board which are being updated in the system applications. Orders/Circulars on tariff rules for IRCTC, charges for special train/coaches, different types of concessions applicable to passengers, policy on coaching refunds would be circulated by Railway Board to the Zonal Railways.

Audit at Railway Board and Zonal Level are to be conducted on the lines mentioned at Para 7.1 above.

Further Audit checks to be conducted at Field level are detailed below:

7.2.1 Sanctions

Please refer [Para 7.1.1](#) above.

7.2.2 Unreserved Ticketing System (UTS) And Passenger Reservation System (PRS)

Under UTS and PRS, many reports for different periods could be generated i.e. Daily, Periodical, Monthly and Statistical Reports. Balance Sheet is prepared at the end of the month. However, print outs of only a few of the Reports (shown below) are generated.

- I) **Statement on Summary of transaction (Cash information Report):** This will show the total cash transaction. In UTS, details of transactions of ATVM, COTVM, JTBS, etc., are also included.
- II) **Statement M9 – Classification-Passenger Classification:** This will show the Local, Foreign Tickets, Season Tickets for Quarterly, half-yearly periods etc.
- III) **Statement-Suburban Passenger Classification:** This will show the number of tickets sold in the suburban section.
- IV) **Statement-Ticket Information:** Total number of tickets issued including NI tickets, refunds made, etc., is available in the report.
- V) **Statement -M-17 Continuity:** This will give details about the continuity of the ticket rolls used/in use. Audit should check if ticket rolls are taken for use in the number of sequence and rolls, if any, left-out in between should be used first before taking the other rolls.
- VI) **Statement of Non-Issued Tickets (NI Tickets):** List of tickets that are made as 'Non-Issued' is shown in this statement. It should be checked to see whether each entry is supported by the ticket received. It should be seen that the tickets themselves have been marked 'Non-Issued' and endorsed over the signature of the competent authority. Audit should point out for bringing down the cases of 'Non-Issued' tickets.

(Ref: [Para No.2108 of IR Code for Accounts Department-Part II](#)).

- VII) **Statement -Summary of Cancelled Tickets:** Mainly it should be checked to see whether the originally cancelled ticket is available with the copy of cancelled ticket.
- VIII) **Statement - Summary of Special Cancelled Tickets:** Special cancellation would be made with the permission of the Supervisor due to reason such as printing of wrong date, wrong class, wrong train number,

wrong gender, wrong concession, etc. Audit should point out to reduce the number of Special Cancelled tickets.

- IX) **Statement-TTE Money Receipts:** Remittances made by TTE on date would be listed out in this statement.
- X) **Statement-TC Money Receipts:** Remittances made by TC on date would be listed out in this statement.
- XI) **Statement of Concession (Con. Passenger):** Various Concessions viz., Senior Citizen, Handicapped, Cancer, Heart Patients, Students, Sports Persons, etc., are allowed to the passengers. Generally, it would be seen that the concession order or voucher is issued by the authority competent to issue it. It should also bear the stamp of the office of the issue and it is valid as on date with regard to date of issue.
- XII) **Daily Statement of Sundries and other earning.**
- XIII) **Statement on Bank Card tickets.**
- XIV) **Statement of UPI transactions.**
- XV) **Statement of Refunds:** Refunds made on cancellation of tickets for the day is shown in the statement.

Audit should check the above points while reviewing the cases of concession to verify whether correct rate of concession was allowed based on the type of concession eligible/requested.

With the computerisation of Traffic Accounts, the scope of audit, so far, as it relates to arithmetical accuracy of the compiled accounts, is limited. More emphasis has to be laid on the check of initial records and station accounts, which form the nucleus for input of the whole data.

7.2.3 Parcel Management System

Periodical revision of rates for parcel/luggage and other coaching traffic will be made and circulated by Railway Board. All policy matters with regard to luggage, introduction of rationalisation scheme for booking and carriage of parcel traffic, special scheme for development of parcel traffic, policy on leasing of parcel space in the brake vans and parcel vans etc., are circulated to zonal railways for implementation.

Luggages

Passengers are allowed to carry limited luggage with them free of charge (free allowance). If the total weight of the luggage is more than the free allowance, the excess weight is charged at 1.5 times the luggage rates (Scale-L). If the luggage is more than the maximum limit, it should be booked in Break Van. Luggage are booked according to the extant rules in vogue.

While checking the luggage bills, it should be seen whether the charges have been collected correctly after allowing the applicable free allowance. Also it should be

checked to see whether the rate has been adopted according to the distance involved of the pair of points of journey.

Parcels

Parcels are tendered for booking accompanied by a forwarding note which will be attached to the station copy of the Parcel Way bill. Some of the articles that are not accepted as parcels are:

- I) Offensive articles and wet skins (other than wet skins of wild animals securely packed in airtight containers).
- II) Acids and Corrosives.
- III) Dangerous & explosive goods.

Parcels are to be weighed in the presence of the consignor and charged on actual weight or by derived on measurement, whichever is more. In case of some articles, the weight is charged on fixed weight system. Both the charged weight and actual weight should be shown on the Parcel Way Bill. Parcels are charged as per the scale applicable for the train by which they are carried. And the classifications are of 3 types i.e. 1) Rajdhani 'R' 2) Premier Parcel 'P' and 3) Standard Parcel service – 'S'.

The following checks are to be exercised while checking the parcel way bills:

- I) Full description of the consignment is furnished.
- II) It should be seen whether the rate is charged as per the latest Parcel Rate Circulars.
- III) Distance has been shown correctly with the selection of the route.
- IV) If booked on concession, the details of the concession are quoted.
- V) Corrections are not to be made in the Parcel Way Bill. If done, attestation is mandatory.
- VI) If the value of the consignment is declared, assessment of PCEV (Percentage charges on excess value) charge of excess value is calculated correctly and collected.
- VII) Perishable traffic should be given preference over other parcels traffic for loading.
- VIII) Surprise checks are to be carried out to examine the contents to detect any mis-declaration of goods by the sender.

Audit scrutiny may also involve the following:

In many of the stations, Parcel Management System (PMS) is not fully implemented and the Parcel Way Bills are prepared manually. At these stations, in additions to above checks, it has to verified to see the details of the indents, register of the stock of money value book to verify the accountal of books received, books taken for use, etc. In case of Inward Parcel Way Bills, receiving stations are responsible for recovery of undercharges. Over carried parcels are to

be booked back to the correct destination. Demurrage and wharfage returns are to be checked for any mis-calculation and to also point out recovery, if any, of undercharges noticed.

Audit check on leasing of parcel space in the brake vans and parcel vans, etc. are dealt at Para No.7.3.

(Ref: [Chapter No. IX of IRCM Vol. I](#))

7.2.4 Provision of ATVM, CO-TVM, YTSK, JTBS, HALT, IPPRS, ETC.

Automatic Ticket Vending Machine (ATVMs) were provided at the stations to ease the pressure on the Railway counters. One can purchase First and Second Class single, return tickets, platform tickets & renew season tickets for adult & child. Smart Card is used to purchase tickets through ATVM. Smart Card can be purchased at booking offices at stations and recharged as per requirements. Commuters get extra value on every recharge as prescribed from time to time.

A facilitator is appointed for working on the ATVM who will be given a smart card for issuing the tickets. He has to also educate and encourage the commuters for using their own smart cards. On every recharge of Smart card, bonus value as prescribed from time to time. is credited in Smart Card. Transactions at ATVM will be reflected in the station's (where the ATVMs are located) summary of transactions.

Cash, Coin And Smart Card Operated (VERSATILE) Ticket Vending Machine (Co-TVM)

- I) The Co-TVMs are versatile ATVM machines. In addition to smart cards Co-TVMs can issue tickets on currency notes and coins. Issue of Smart Cards and its recharge is also available on Co-TVM machines.
- II) Following tickets will be issued through Co-TVM:
 - a) Second class single journey and return journey child/adult tickets. Per ticket maximum 4 passengers
 - b) First class single journey and return journey. Per ticket maximum one passenger
 - c) Platform Ticket (Maximum 1 passenger)
 - d) Season Ticket (Maximum 1 passenger).
- III) Concessional tickets will not be issued
- IV) Co-TVM is connected with UTS server
- V) Co-TVM is operated by passenger
- VI) Ticket will be issued by Indian currency notes and coin or Smart card
- VII) Co-TVM will accept only Rs. 5/-, Rs. 10/- coins and Rs. 5/- to Rs. 100/- Indian currency notes of Gandhi series

- VIII) Every day at 00:00 Hrs. DTC will be printed and cash will be taken out by commercial supervisor in presence of RPF
- IX) Passengers will be benefited with bonus amount as prescribed from time to time.

Yatri Ticket Suvidha Kendra (YTSK): Authorized ticketing agents appointed by Railways would be invited for establishment & operation of Computerized Passenger Reservation System (PRS) cum Unreserved Ticket System (UTS) terminals. The cost of establishing, operating, and maintaining and periodic system up-gradation of hardware/software required at such reservation centres shall be borne by the licensee. The terminals, PCs, ticket printers, Modems and multiplexers etc. as per prescribed specifications have to be procured by the licensee themselves and nominated officers of Railway will inspect the Hardware for certification. The equipment's purchased by the licensee will be maintained by the licensee only. The licensee will hire and maintain two numbers of data/communication channels between his location and the nearest computerized PRS/UTS centre of the Railways on payment of System Access Charge. He will receive service charge (commission) for his service rendered. It should be seen whether the licensee remits the daily transactions to the Railway Account on the next working day without delay.

Jan Sadharan Ticket Booking Sevak (JTBS): With a view to facilitating issuing of unreserved tickets outside railway premises, a scheme of JTBS has been introduced. Under the JTBS scheme, JTBS have been provided counters outside the station wherein the passengers can purchase unreserved tickets on payment of Rs. 2/- extra per passenger. JTBS are also allowed to renew the season tickets and will get Rs.5/ per passenger as service charges. All transactional data of JTBS is captured and included in the transactions of the respective stations.

Halt Station: In cases where a justification to open a flag station is not available, a Halt station is opened as a Passenger amenity which will be run by a Halt Agent. In opening a New Halt, a Railway Administration must be satisfied that the provision of the halt will not involve the railway in leakage of revenue on account of ticketless travel. Commission will be paid to the Halt Agent as per the latest orders in force. The question of closing down where the average number of passengers utilising it is less than 10 per day or whose retention is otherwise not found justified, should also be considered. The reports of the halt station are generated at the serving station of the halt.

Indian Post Passenger Reservation System (IPPRS)

Services of India Post Passenger Reservation System (IPPRS) facility at the Post Offices was introduced by Railway for the convenience of local public. Passengers can book their reserved accommodation train tickets in advance at

these IPPRS Counters by any train from any station to any station over Indian Railways.

Audit examination may involve the following:

As the transactional reports are generated at the station/PRS/UTS centres, the checks applicable for UTS/PRS centres are to be adopted for checking the reports. Details of the commission/service charges paid have to be reviewed to check whether the payment has been made as per the latest circulars. It may also be seen whether the Administration is having a close watch on the commercial viability of continuation of the Halt stations and if not, Audit may point out for taking a decision as necessary. This applies to the continuation of services of IPPRS also.

Audit may also examine whether these services were extended after due justification and all the conditions prescribed were met. It may also be seen that whether periodical review is conducted to examine whether continuation of these services are justified.

7.2.5 Special Trains/Coaches

Applications for running of a Special train or booking of coaches for private journey would be placed by the parties and the Railway receiving the application for running of a Special train over more than one railway will coordinate with other railways concerned for finalising the tour programme. Charges for the Special train/coach would be advised to the party for remitting the amount in advance along with security deposit. On completion of the journeys before releasing the deposit over-charges/under-charges would be assessed based on the running particulars and recovered wherever necessary. The rules, rates and conditions for booking of Special train/coaches is as per the latest orders/circulars as given in the IRCA coaching tariff.

In audit check, the detailed tour programme of Special Train and other documents of the case would be reviewed to see whether all the charges (due charges as per the type of train/coach, Detention charges involved, recovery with reference to any loss of items, etc.) are recovered as per the latest rules and regulations.

[\(Refer Para Nos. 656-661 of IRCM Vol.I\)](#)

7.2.6 Warrants And Police Vouchers

Military persons and police personnel are issued warrants/vouchers for performing journey over Indian Railway. Before issue of tickets the following checks would be made:

- I) Whether the entries in the warrant are complete in all respect including signature of the officer issuing the warrant.
- II) The warrant bears the stamp of the issuing office.

- III) Number of persons, weight of baggage, actual accommodation provided has been entered.

The warrants/vouchers are collected and the tickets are issued. The collected vouchers are sent along with daily CR Note to Accounts Office for realisation of railway dues. Amount due towards warrants/Police vouchers are listed out and forwarded to the respective Military and other offices for reimbursement.

Audit has to verify whether warrants were complete with all the details while issuing the tickets and eligible accommodation has only been made available. Audit while checking the correctness of the statement prepared for realisation of the amount, would also verify the receipt of pending dues towards warrants/vouchers. It should also be seen that the Service Charges for the services offered to be collected from the department have been recovered.

[\(Ref: Chapter IV IRCM Vol. I\)](#)

7.2.7 Postal Haulage Bills

Postal traffic would be carried in postal vans and non-postal vans and the haulage charges would be revised annually by Railway Board. The haulage charges are determined on 'berth displacement' method. In case of non-postal vans, billing and payment should be done from the originating station of the train to the station at which the mails are unloaded. In case of postal vans, billing and payment will be done for the entire distance the postal vans travel, i.e. from the point of attachment to point of detachment of such postal vans. Charges will be levied for the services actually provided, and billing will be done on actual services provided by the Railways to the Department of Posts. Separate charges are applicable per berth per kilometre for different distance slabs. Point to point charges has to be rounded to the next multiple of five rupees.

While checking the postal bills, the following points are to be kept in mind:

- I) It has to be verified whether the charges are assessed as per the latest revised haulage charges with point to point charges rounded off to the next multiple of five.
- II) Number of days of the month is correctly taken in to account.
- III) If the Railways have inducted coaches with higher number of berths, whether billing has been done for such higher number of berths or part thereof.
- IV) Whether all the dues are received in time.

[\[Ref: Chapter XVI of IR Code for Traffic \(Commercial\) Department and Para Nos 1201 to 1215 of IRCM Vol-I\]](#)

7.2.8 Travelling Inspector of Accounts (TIA) Reports

Please Refer [Para No. 7.1.7.](#)

7.2.9 ClaimsPlease Refer [Para No.7.1.8.](#)**7.2.10 Collection of Station Earnings And Accountal**Please Refer [Para No.7.1.9.](#)**7.2.11 Station Balance Sheet****Table 03: Coaching Balance Sheet**

<i>SRL.</i>	<i>DEBITS</i>	<i>CREDITS</i>
1	To Opening Balance i) Floating cash ii) Cashiers Debit iii) Accounts office debits or error sheet a) Admitted Debits b) Not Admitted Debit iv) Wharfage and Demurrage charges v) Govt. Publications	Cash and cash vouchers
2	To Current Debits i) Passenger Traffic (PCT)-L ii) Passenger Traffic (PCT)-F iii) Passenger Traffic (BPT)-L iv) Passenger Traffic (BPT)-F v) Luggage, Animals & Birds Excess fare vi) Excess fare vii) TTE Cash viii) Cloakroom charges ix) Parcel Traffic-L x) Parcel Traffic-F xi) Wharfage and Demurrage Charges	By Special Credits i) Cr. Advice Notes ii) Refund list iii) Deduction list iv) Remission Orders v) Dr. Transferred to Other Stn vi) Transfer to LPO vii) Re-Booking viii) Special recoveries
3	To Special Debits i) Floating Cash ii) Cashiers Debits iii) Accounts Office debit or error sheet a) Admitted debits b) Not Admitted debits iv) Sundry and Miscellaneous earning v) Government Publications	By Closing Balance (Station outstanding) i) Floating cash ii) Cashiers Debit iii) Accounts office debits or error sheet a) Admitted Debits b) Not Admitted Debit iv) Wharfage and Demurrage charges

		v) Govt. Publications
	Total	Total

Detailed checks on the coaching balance sheet would be on the lines of checking Goods Balance sheet.

[\(Chapter 11- of Financial Attest Audit Manual 2009\)](#)

7.2.12 Miscellaneous Pay Orders Including Refunds

Pay orders prepared for arranging payment to the claimant, refunds on cancelled tickets by individual parties as well as IRCTC, catering bills submitted by IRCTC enclosing the detailed statements, etc. would be checked in audit as under.

Miscellaneous Pay Order

- I) In scrutinising the miscellaneous pay orders, the rules or authority for arranging the payment should be looked into in each case.
- II) The instructions for detailed scrutiny contained in respect of Audit of Vouchers for payment may be observed.

Refunds on Cancelled Tickets

Tickets would be cancelled by the passengers for various reasons and the refund amount would depend mainly on the time of cancellation. If the tickets are not presented at the reservation counter within the given time (including the online tickets which could not be cancelled), the passenger has to submit the ticket and obtain a Ticket Deposit Receipt (TDR) either from commercial department or on online. An application has to be submitted enclosing the TDR for receiving the refund.

Audit check would involve verifying whether latest refund rules with due formalities were adhered to, while arranging refunds. It may also to be verified whether the application is enclosed with original ticket submitted for cancellation and a valid TDR.

Catering Bills Submitted By IRCTC

The checks conducted for miscellaneous vouchers as above are adopted. Due accompaniments submitted have to be thoroughly checked to verify the correctness of the calculation shown in the bills submitted by IRCTC.

7.3 Licensing/Leasing of Railway Land

Circulars pertaining to licensing of Railway land as commercial plots for stacking purposes, installation of weigh bridges etc., including issues related to realisation of rent for the land leased for commercial purposes, would be issued by Railway Board periodically.

- I) Licensing of Railway Land for Commercial Plots for stacking at Stations
- II) Licensing of Railway Land for CONCOR Depots

- III) Leasing of Space for Bank ATMs at Stations/Platforms
- IV) Licensing of Railway Land for parking of 2-Wheeler/4-Wheelers at stations
- V) Licensing of stalls at platforms and station buildings
- VI) Leasing of Space in SLR/SLRD
- VII) Leasing of all types of Parcel Van
- VIII) Commercial advertisements in stations.

Railway administration will call for tenders for finalising contracts in respect of the above cases and the audit check of the leasing and advertisement contracts will be as under:

- I) Proper arrangements exist for giving due publicity for tenders invited and the response is quite good.
- II) When the response for tenders is poor, the reasons should be examined critically.
- III) The tenders contain sufficient details and information relevant to the work.
- IV) The Tenders are invited with sufficient tender notice period (as prescribed by Railway Board from time to time) facilitating the bidders participating in more numbers to obtain competitive prices.
- V) The floating of tenders is approved by the competent authority as per the reserve price.
- VI) The extension of opening of tenders, if any, is justified on record and the reasons for the same to be checked.
- VII) The tenders are opened at the prescribed date, time and place by the officers nominated for this purpose in the presence of Accounts representative and the intending tenderers.
- VIII) The tenders are submitted along with the prescribed Security Deposit as notified by the Railway board.
- IX) The offers obtained are tabulated and authenticated by an appropriate authority and scrutinised by the Accounts Officer.
- X) The offers are discussed in the Tender Committee (TC) constituted by the authority competent to accept the tenders.
- XI) The highest bid is accepted if otherwise found correct in all respects.
- XII) There is no undue delay in finalisation of tenders and communication of its acceptance to the tenderer.
- XIII) The contractor has registered himself with the state labour board and the certificate of registration has been submitted.
- XIV) No important changes are made in the form of standard contract documents or new types of contract documents used.
- XV) The successful bidder should start service (lease of space in SLR/SLRD, lease of parcel van etc.) within 30 days from the date of receipt of the

Acceptance Letter. If the successful bidder fails to start loading within the stipulated period due to any reason, the “Earnest Money” of such bidder has to be forfeited. If the lease operator fails to operate the contract during the contractual period due to any reason without giving prior notice, the “Security Deposit/Performance Guarantee” should be forfeited.

- XVI) Audit has to check whether action on the above lines has been taken including punitive action like blacklisting the contractor, if any and whether the decision of blacklisting was circulated to other Railways.
- XVII) Whether the loading was allowed after lumpsum leased freight was paid in advance.
- XVIII) Whether checks have been made by the administration to see the loading has been done as per the 'Manifest'.
- XIX) Whether the imposed Fines, wharfage, demurrage and punitive charges for overloading, re-weighment charges, detention charges etc, were recovered from the party or adjusted with the Security Deposit (Security Deposit has to be reimbursed with the extent of amount debited, within 15 days period).
- XX) If any recovery against any contract has been pointed out by Audit, Vigilance or internal check, it has to be checked whether the SD was released after making such recovery.
- XXI) It should also be seen whether Brake Vans/Parcel Vans are attached promptly on such trains, which is leased. In case of non-attachment, the reasons for same has to be reviewed.

Audit should verify whether recoveries of dues towards License Fee are as per the Contract conditions. Also, it should be verified if any periodical revisions have been carried out and recovered by the Administration to see that no dues are outstanding.

7.4 Lost Property Office (LPO)

Un-booked articles or lost property found in the railway vehicles or railway premises would be stored in the Lost Property Office and efforts would be made to restore such articles to the respective owners.

Audit check of the records of LPO would be to verify:

- I) Every effort is made to locate the rightful owners and to handing over the articles
- II) Whether any dues towards railway are recovered before handing over the articles to owners
- III) Whether Perishable articles are auctioned early
- IV) Auctions are held at regular interval to clear the articles at LPO
- V) Whether reserve price is fixed correctly

- VI) While disposing, whether due care has been taken to observe any ban or restriction imposed on the sale of any particular commodity.

[Ref: [Para nos.340-343 of IR Code for Traffic \(Commercial\) Dept.](#)]

7.5 Traffic Suspense Account

Traffic Suspense Account is an account operated for the purpose of recording the revenue earnings on accrual basis in a month's account to which they pertain and also for watching the progress of their realization. The outstanding balance represents unrealized earnings and is exhibited on the Asset Side in the Balance Sheet.

Traffic Suspense consists of Station Out standings –i) Coaching and ii) Goods, and Traffic Account Office (TAO) Outstanding, Cash-in-transit, Demands Recoverable and others.

Every debit raised by the Traffic Accounts office on the station on account of error in charging fare or freight, short remittance of cash, etc., accepted by the station is known as Admitted Debits. They should be cleared immediately by effecting recoveries or writing off the outstanding amount, if irrecoverable.

Every debit raised by the Traffic Accounts office on the station on account of error in charging fare or freight, short remittance of cash etc., but not accepted by the station and kept pending for want of clearance through withdrawal, is known as 'Objected Debit'. Commercial Manual of Indian Railways stipulates that in case of disputed debits matter should be pursued with the Traffic Accounts Branch. Objected debits subsequently found to be correct to be transferred to Admitted debits. The objected debits are cleared either by withdrawal or transferring to Admitted Debits.

Demands Recoverable is a suspense head operated to bring into the books of Accounts on accrual basis of all the dues to the Railways within the same financial year which were not realized during the year. The closing balance under this head represent unrealized amount in the form of outstanding Demands Recoverable which will be exhibited on Assets side of the Balance Sheet of Indian Railways.

Reasons attributable for the out-standings are:

- I) Absence of taking timely action makes the outstanding old which become hard core items
- II) Non-availability of records pertaining to old items
- III) Disputes leading to court cases
- IV) Staff retiring/death cases thus leading to difficulties in recovery

During the Audit review of Suspense balance of Traffic Accounts, the following should be examined:

- I) Whether records were preserved correctly and action was taken to realise the outstanding
- II) In case of Admitted Debits of staff, whether recovery was commenced and in case of retirements 'No Due Certificate' was obtained from Traffic Accounts Branch before releasing the retirement benefits.
- III) Whether efforts were made to recover from settlement dues/relief of pension.
- IV) Whether court cases were monitored at appropriate level.

(Ref: [Para 2751-52 of Indian Railways Code for Accounts Department Volume II](#) and [Para 612 of Indian Railways Code for Accounts Department Volume I](#))

7.6 Policy On Accident Claims And Other Claims

The principal rules and procedures for preferment and settlement of claims in respect of the booked goods would be framed by Railway Board and accordingly claims would be dealt with. Accident claim compensation would be dealt as per Sec 124 and 124-A of [Railway Act](#).

Audit check on the claims cases would involve the following:

- I) Whether adequate and effective measures have been taken by Railway for prevention of claims
- II) Whether occurrence of cases was due to breaches of procedural rules and various irregularities committed by the staff
- III) Whether adequate measures were taken to connect the unconnected packages lying at stations
- IV) Whether unconnected wagon load consignments were traced 'backwards' to determine their correct destination
- V) Whether the particulars of all valuable unconnected consignments lying on hand was exchanged with other railways to enable for connecting the consignments
- VI) Whether the claims were expeditiously disposed within the period specified under the rules
- VII) Whether time-barred claim have been processed by Railways.

In case the claimant is not satisfied with the relief provided by the Railways, he can seek legal remedy through the *Railway Claims Tribunal (RCT)*.

- I) Railway Claims Tribunal was established under Section 3 of [Railway Claims Tribunal Act, 1987](#)
- II) It consists of one Chairman, four Vice-chairman and some member of judicial and technical members decided by Central Government
- III) The Jurisdiction, powers and authority of the claims Tribunal shall be exercised by the benches there of

- IV) Chairman must be or has been a judge of High Court or he has worked at least for two years as Vice Chairman. Vice-Chairman must be or has been a Judge of High Court or has worked for at least five years on a Civil Judicial post
- V) Chairman Vice-Chairman and every other member shall be appointed by the President
- VI) The Chairman shall be appointed only after consultation with the Chief Justice of India
- VII) RCT shall deal with following cases

Type of case	Time limit for filling case
Claims against Railway Administration for loss, damage, deterioration or non-delivery of consignment	Within 3 years
Compensation in respect of death/injury to passengers arising out of train accidents under section 124/124A of Railway Act 1989	Within 1 year
Refund of fare and freight	Within 3 years.

- a) In each bench a Presenting Officer in JA Grade with assistance of Law
- b) Superintendent and Law Assistant are posted to present cases on behalf of Railway.
- c) RCT shall have the power of a Civil Court.
- d) An appeal against decision of RCT can be made to High Court having jurisdiction over the place where bench is located within 90 days.

The claimant can file case at any place. There may be chances that the claimant would file a case under Sec. 124 of the Act in two different benches of the Railway Claims Tribunal defended by two different Railways. In order to avoid misuse of the provisions of Rule 8, the railways should adopt the following procedure for defending the claims of train accident/untoward incidents before the Tribunal:

- I) If a case under Section 124 or 124-A of the [Railways Act, 1989](#) has been registered at a bench other than the bench under whose territorial jurisdiction the accident or untoward incident has taken place, it is to be checked whether the claimant has made the railway having jurisdiction over the site of accident/untoward incident a party as a respondent or not. If not, the railway receiving the notice of the application will call for record from the railway where the accident/untoward incident have happened. In this way the concerned railway will take notice that a case has been filed in the bench other than the bench which has the territorial jurisdiction over the site of accident/untoward incident.

- II) The concerned railway i.e., the railway having jurisdiction over the place of accident/untoward incident should keep a record of all cases pertaining to same victim, filed in different benches of RCT and to ensure that only one case is contested. All other cases should be got dismissed by filing Written Statements that an application in respect of the same person has already been filed in other bench.
- III) When an award is pronounced by any bench of the Tribunal, the payment may be arranged by the defending railway under intimation to the other railways under whose jurisdiction, the railway accident/untoward incident has occurred.

Audit check on finalized cases would emphasise on the procedural aspects as per the RCT act.

[Ref. [Chapter III & IV of IR code for Traffic \(Commercial\) Department and Chapter XXXI of IRCM Vol-III](#)]

7.7 Provision of Passenger Amenities

Division Commercial authorities will have to provide passenger amenities which include Waiting Room, Retiring Room, Licensed Porters, Wheel chairs & stretchers, Battery Operated Car, First Aid Boxes, High level platform etc.

Audit check would be to verify whether due provision was made and wherever complaints regarding the services were received, were attended to by the Administration.

7.7.1 Improvement/Up Gradation of Passenger Amenities

Based on the proposals made by the zonal railways, Railway Board sanctions provision of specific amenities such as lifts, escalators, foot over bridges, etc. Also works of improvements on basic amenities or infrastructural facilities are sanctioned by the Board.

Audit has to verify the records pertaining to the sanctions by the Board to check whether action has been initiated to provide the facilities as per the sanctions accorded.

7.8 Improving Infrastructure Involving Customer Service

To involve customers and invite private investments in the improvement of infrastructure, Railway Board introduced schemes like Own Your Wagon Scheme, Wagon Investment Scheme, Liberalised Wagon Investment scheme, Special Freight Train Operator Scheme, Auto Freight Train Operator Scheme, etc. To provide better service through total logistics solution to Rail users and to attract additional traffic and revenue to Railways, Railway is developing warehousing complexes.

Audit has to examine whether due publicity has been given and the new schemes have been introduced without any delay. Also, Audit should verify if all clauses of the new schemes have been incorporated correctly and benefit extended to the customers without any loss of revenue to Railways. Whether continuing with the scheme will help in gaining traffic and extra revenue may also be checked.

7.9 Public Grievance: Centralised Public Grievances Redress and Monitoring System (CPGRAMS)

Policies are framed regarding functioning of Public Grievance Redressal machinery on the railways. Annual plan and Quarterly progress report will be prepared as per Department of Administrative Reforms and Public Grievances (DOAR&PG) Directorate.

All complaints/suggestions received from the rail users, whether those recorded in the complaints books, or those brought to notice in person through tapals, or complaints lodged through the railway website are to be taken care of and replies sent to the complainants after analyzing the issues carefully within 15 days.

CPGRAMS is developed by DOAR & PG with the technical support of National Informatics Centre (NIC). It is a single window system and references are being received through website (<https://www.pgportal.gov.in/>) from the Directorate of Public Grievances (DPG), Department of Administrative Reforms and Public Grievances (DOAR&PG), Prime Minister's Office (PMO) and the President Secretariat, which are sent to the concerned Department/Divisions to advise them to upload the remarks and the same will be sent to Railway Board for further disposal. Grievances received from Pensioners through website (<https://pensionersportal.gov.in>) from Department of Pensions & Pensioners' Welfare (DOP&PW) also are taken care of and replies are uploaded.

Audit may verify the correspondence available with respect to the complaints and action taken on those complaints. Inaction on the complaints received may be deliberated upon with the Administration.

7.10 Right To Information (RTI) Cell

RTI Cells are operated at Railway Board, Zonal Railways, PSUs, etc. References under RTI are received, registered and are replied to.

RTI Cell records are verified to check whether replies to the applications are furnished as per the provisions of the RTI Act, within due time, to avoid legal complications.

7.11 Dissemination of Railway Board Circulars And Orders

At this juncture all the circulars/orders are available online. However, where Railway Board has delegated powers to the Zonal Railways to change or revise

the circular/orders, the same should reach all the officers/staff concerned for adaptation.

Audit would examine whether the circulars/orders were circulated without delay, i.e., in advance of the dates from which those are effective.

7.12 Justification For Introduction Of New Trains

Representations for introduction of new trains are received from various quarters including the State Governments, Ministers, MPs, MLAs, general public, etc., at various levels of Railway Administration, viz., Railway Station, Division, Zonal headquarters and the Ministry of Railways. The requests are examined and action as found feasible and justified is taken. Requests received from various quarters at Divisional level would be forwarded to Zonal Headquarters office for further forwarding the same to Railway Board. Those proposals would be examined at Railway Board and action taken thereupon keeping in view the factors viz., demands, infrastructural availability, operational feasibility, etc.

Audit would check the records to see whether the Administration has studied the feasibility of introduction viz., availability of links, coaches, path, etc., before submitting the proposal to the Railway Board.

7.13 Meeting With Railway Users Consultation Committees

The following Consultative Bodies have been established with a view to affording more frequent opportunities for consultation between Railway Administrations and Railway Users on matter relating to the service provided by railways and means of improving the efficiency of such services.

- I) Railway users' Consultative Committees at the Divisional levels (DRUCC).
- II) Zonal Railway Users' Consultative Committee at the Headquarters of each Railway (ZRUCC) and
- III) National Railway Users' Consultative Council (NRUCC).

Audit will verify the records pertaining to the above to check whether the action was initiated by the Railway Administration to address the issues brought out by the respective committees.

[Ref. [Chapter V of IR code for Traffic](#) (Commercial) Department]

7.14 Catering Audit

According to [Catering Policy of 2017](#), issued by Railway Board, IRCTC will be responsible for catering services through Mobile Catering Units, Base Kitchens, Cell Kitchens, Refreshment Rooms at A1, A Category of stations, Food Plazas, Food Courts, Train Side Vending, Jan Aahars (i.e., all Major units).

Railway share of revenue to be given by IRCTC shall be realised division/station/unit wise on monthly basis and reflected in monthly Station Balance Sheet of the concerned station and in some cases submitted directly by IRCTC at Commercial Department/Headquarters.

- I) If the remittance is reflected in the Station Balance Sheet, audit check will verify whether the share provisioned is as per the latest circulars of Catering Policy and there is no delay in remittance of the share of revenue.
- II) If the remittance details are available at Headquarters Office, related records are checked to see the correctness of share of revenue passed on by IRCTC.

All other Minor Catering Units which are not covered in ‘A’1, ‘A’ stations and Refreshments Rooms at ‘B’ and below category of stations, AVMs, Milk Stalls, Trolleys shall be managed by the Zonal Railways; i.e., Allotment of Minor units at A1, A, B & C category of stations will be done by divisions through open tendering system within the similar reserved category.

Recovery of the dues such as licence fee, dues towards water charges and electricity charges, etc., will be taken care of by Commercial Department.

Audit may be conducted as given under [Para 7.3](#) above.

7.15 Container Corporation of India (CONCOR)

Container Corporation of India Limited (CONCOR) was set up under the Ministry of Railways for dealing container traffic by rail . It should be seen that Railway Receipts issued by the nodal goods shed for container traffic by CONCOR is in accordance with the haulage rates notified for container traffic from time to time.

7.16 Furnishing of Data for Printing of Zonal Time Table

Divisions would furnish data to HQs with respect to active PRS Centres, YTSK, JTBS, available Retiring Rooms/Dormitories and other facilities of their Divisions. This data received from all the Divisions of the Zone would be consolidated for inclusion in the Zonal Time Table.

8 CHECK OF COMMERCIAL TENDERS & CONTRACTS

Commercial Department would be inviting tenders for commercial activities including transactions with IRCTC, stations cleanliness etc.

The Audit checks of these contracts could be done according to the provisions under the Chapter- “Works Audit”.

List of items to be seen during inspection

General

Table 04

SL. NO.	POINTS TO BE SEEN DURING INSPECTION
1.	Review of cash remittance notes including the examination of cash remittances
2.	Check of guard's signature book for cash bags
3.	Stamp account and imprest cash account
4.	Review of license vendors, stall holders, vehicles
5.	Review of ground rent register
6.	Review of the register of mis-declaration of consignment of goods and parcels
7.	Review of the reports of the Travelling Inspector of Accounts
8.	Review of the Inspection Register maintained at the station
9.	Review of the submission of the returns to the Accounts Office and due dates
10.	Maintenance of tariffs, rate circulars and other publications supplied to the station
11.	Review of agreements of out agency, town booking agency, siding agreements
12.	Delay in removal of parcels and goods by out agency/town booking office contractors
13.	Booking of street delivery arrangements
14.	Working of collection of forwarding services arrangements
15.	Withdrawal from station earnings
16.	Extra casual labour payments
17.	Booking of Railway Material Consignments and RMC Notes
18.	Check of free service way bills
19.	Advice of internal check
20.	Advertisement contracts and other contract files
21.	Sanction of remission order (RO), RO files & books

Goods**Table 05**

SL. NO.	POINTS TO BE SEEN DURING INSPECTION
1.	Verification of cash on hand immediately on arrival at the station and the arrangements for the safe custody of cash
2.	Preparation of inventory of goods on hand on arrival at the station and check of outstanding goods with delivery book, tally book, vehicle register, gate pass etc
3.	Check of invoices, delivery books and goods cash book
4.	Check of wagon demand registration fee receipts and refunds and review of priority register
5.	Check of recovery of wharfage, demurrage, crantage and haulage charges
6.	Unconnected for invoices
7.	Check of stock of all money value books, invoice books, WDRF receipt books, general receipts and forms like indemnity bonds etc (including saleable publications like forwarding notes etc)
8.	Review of engagement of goods, porters with reference to yardstick prescribed
9.	Siding charges statements – goods, revision of siding charges to be seen
10.	Handling bills, transshipment bills
11.	Review of re-weighment register and accuracy of weighing machines
12.	Test weighment of goods
13.	Statement of unconnected goods sent to CCM
14.	Analysis of all goods outstanding including audit advices
15.	Check of balance sheet
16.	Advice of internal check of accounts

Coaching – other than parcel and luggage

Table 06

SL. NO.	POINTS TO BE SEEN DURING INSPECTION
1.	Verification of cash immediately on arrival at the station and the arrangements for the safe custody of cash
2.	Examination of arrangements of tickets and check of fares and closing numbers of tickets with those shown in the tubes and in the Daily Trains Cash Book and Proof Book
3.	Scrutiny of the system of indenting, verification and custody of tickets by the station
4.	General check of stock of tickets (printed card, paper tickets and season tickets) on hand and detailed check of stock of tickets (printed/card) for a few stations
5.	General stock of Railway guides, Railway time tables etc including all saleable publications and accounts of sale proceeds thereof
6.	Check of Daily Trains Cash Book
7.	Verification of summary of Daily Trains Cash Book and Proof Book
8.	Review of excess fare tickets and TTEs handing over Memo register
9.	Check of Emergent Duty Pass/Tickets
10.	Review of reservation register especially with reference to refunds
11.	Check of Non-Issue Tickets summary
12.	Review of Retiring Room Register
13.	Check of Telegraph receipts
14.	Review of register of Licensed porters
15.	Check of miscellaneous/sundry earnings
16.	Witnessing of collection of tickets and arrangements for curbing ticketless travelling. Check and disposal of collected tickets and Ticket Collectors' register
17.	Review of the earnings and justification for the continuance of coaching camp service
18.	Check of private cash Register (<u>para 2429 of Commercial Manual Vol.II</u>)
19.	Check of balance sheet
20.	Check of Special cancellation and concessions

Computerized Passenger Reservation System*Table 07*

SL. NO.	POINTS TO BE SEEN DURING INSPECTION
1.	Register showing the names of operator and shift supervisor
2.	Surprise verification of cash
3.	Checks of ticket roll requisition and stock book and marking of last ticket.
4.	Check of Daily Terminal Cash Summary
5.	Check of vouchers (with documents)
6.	Check of vouchers (without documents)
7.	Check of fares of tickets (RAM 167 C II)
8.	Check of accountal of BPTs
9.	Check of Modified/Special Cancelled tickets
10.	Check of cancelled tickets/ refund tickets
11.	Check of non-issued tickets
12.	Check of roll continuity
13.	Continuity statements
14.	Check of balance sheet
15.	Check of refunds made manually
16.	Checks of tickets issued on credit cards
17.	Issue of duplicate tickets/BPTs
18.	Action taken on Inspection Reports
19.	Error Sheets
20.	Passenger classification
21.	Pilgrim Tax
22.	Check of bill register
23.	Check of Private Cash Register (<u>para 2429 of Commercial Manual Vol.II</u>)

Coaching – Parcel and Luggage

Table 08

SL. NO.	POINTS TO BE SEEN DURING INSPECTION
1.	Verification of cash immediately on arrival at the station and the arrangements for the safe custody of cash
2.	Preparation of inventory of parcels, luggage and left luggage on hand on arrival at the station and check of outstanding parcels with delivery books and daily balance in Sunday Stock register
3.	Check of parcel way bills, delivery books and parcel cash book
4.	Check of luggage tickets, HCD tickets, left luggage etc
5.	Check of recovery of wharfage, storage and demurrage charges
6.	Unaccounted for parcel way bills
7.	Check of stock of all money value books and forms
8.	Review of engagement of parcel porters with reference to the yardstick prescribed
9.	Siding charges statement – parcels if any
10.	Handling bills, transhipment bills
11.	Review of re-weighment register and accuracy of weighment machines
12.	Test weighment of parcels and luggage
13.	Statement of unconnected parcels sent to CCM
14.	Analysis of all coaching outstanding including audit advices
15.	Accountal of Error Sheets
16.	Rebooking (paid on) special credits and overcharges sheets
17.	Preparation of Test Balance Sheet by the station staff
18.	Preparation of test balance sheet by the inspection party from the last balance advice by the accounts office upto the time of latest ongoing inspections
19.	Paid parcels way bills issued during the month fall within the machine number from/to
20.	Machine number of “Paid” parcel way bills books (Local and Foreign)
21.	Check of private cash Register (<u>para 2429 of Commercial Manual Vol.II</u>)
22.	Check of balance sheet
23.	Statement of losses and loss property office
24.	Auction sale
25.	Remission orders

Commercial Department

Table 09

SL. NO.	POINTS TO BE SEEN DURING INSPECTION
1.	Bills and Bills Register
2.	Tools and plant accounts-Idle machinery Register
3.	Stationery and consumable stores account
4.	Clothing and liveries account
5.	Register of reference to library books
6.	Stamp account
7.	Imprest account
8.	Railway materials consignment notes and credit notes charged bills for Railway materials
9.	Adjustment memos
10.	Write off statements
11.	Miscellaneous cash Register, cash receipt and cash remittance notes-Misc cash returns sent to accounts office
12.	Pay orders
13.	Stores account comparison on issue note with indents advice notes of returned stores
14.	Auction sales, if any
15.	Register of losses including damage/deficiencies
16.	Register of repairs to type writers, office Bicycles
17.	Check of cash value and other machine numbered books
18.	Review of expenses in connection with entertainment of outsiders in connection with official business
19.	Review of previous Audit and accounts reports any other special points as advised by other sections, items of special investigations if any, Review of sub office records
20.	Empties accounts
21.	Register of agreement
22.	Tenders and contracts-completion reports
23.	Review of Inspection reports of GM/HODs etc
24.	Liability Register
25.	Efficiency of internal check. The items selected for my original Audit have been verified
26.	Sanction of remission order files & Remission order book
27.	Correspondence of write off sanctions

**** As Per Compliance Auditing Guidelines, Audit of Personnel Portion Would Be Covered During The Inspection of Personnel Branch**

Special Points

Table 10

SL. NO.	POINTS TO BE SEEN DURING INSPECTION
1.	Licence fee from vendors, Book stalls, refreshment stalls etc.
2.	Car Stand, Cycle Stand Contracts
3.	Porters' licence fees
4.	Concessions
5.	Ground Rent Register & Land lease register
6.	Refund Orders
7.	Clearance of Out standings
8.	Halts, Cases of losses, Default in money transactions at stations, missing tickets
9.	Account of saleable publications viz., Time tables, tariffs, etc.
10.	Revision of wharfage and Demurrage charges
11.	Compensation claims
12.	Action taken note against staff for haulage, missing goods, missing sheets and misuse of passes
13.	TTE links
14.	TTEs reports
15.	Sale of tickets at train halts
16.	Action taken against TTEs for reduced collections as compared to section average
17.	De-casualisation of licensed porters
18.	Review of results of cross checks
19.	Under weighment of goods, parcels by goods clerks
20.	Catering accounts
21.	Allotment of rest house/retiring rooms
22.	P&L account of catering establishments
23.	Review of working of goods shed handling contracts
24.	Review of Rake links
25.	Recovery of clearance of Admitted Debits
26.	Review of arrangement of supply of stationery to stations
27.	Award of contracts for Pay & Use Toilet

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CHAPTER 9 – OPERATING DEPARTMENT

1. INTRODUCTION

The Operating department is primarily concerned with the running of both coaching (passengers and parcel) and goods trains. Operating department harnesses the efforts of all the departments of the Railways and optimizes usage of operational assets viz. tracks, signals, fixed installations and rolling stock.

The broad functions of the operating department include planning of transport service, running of trains and their continuous watch, safety, economy and efficiency as well as monitoring of transportation all over the country. Transportation directorate in Railway board is associated with planning of movement of trains-passengers and goods.

1.1 Increase in Traffic

The passenger traffic has seen a constant increase over the years, due to increase in population as well as due to increased requirement to travel due to economic development. The freight traffic has also increased simultaneously. The Operating Department studies these increasing requirements and takes suitable action to satisfy these requirements. This also involves planning for infrastructural development -such as stations, yards, sidings, stabling lines, washing pits, goods terminal etc. Operating Department plays a pivotal role in transportation in close coordination with other departments like Engineering, Commercial, Mechanical, Signal and Telecommunication etc.

1.2 The major objectives of Operating department in IR are as follows:

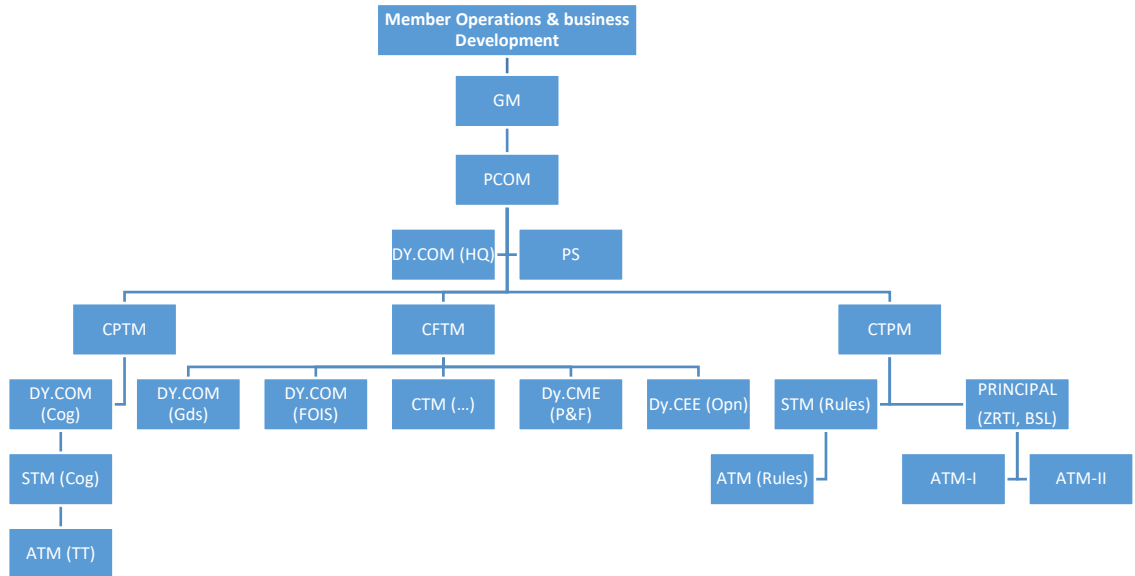
- I) Operations of trains with economy, efficiency and safety
- II) Punctuality of the mail / express and passenger trains.
- III) Planning for acquisition of rolling stock
- IV) Optimum utilization of the rolling stock
- V) Maximum utilization of the sectional capacity
- VI) Reduction in detentions
- VII) Optimum utilization of the train crew

2. ORGANIZATION STRUCTURE

2.1 At Railway Board and Zonal level

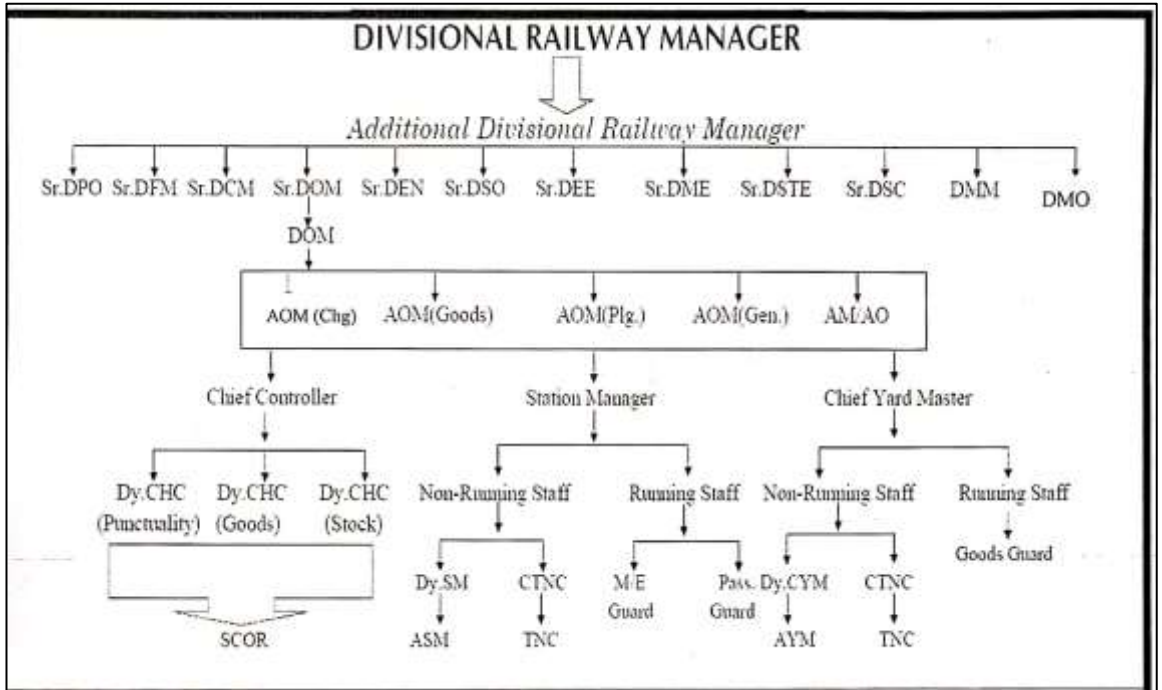
The operating department is headed by Member Operations & business Development at the Railway Board level. At the Zonal level, Principal Chief Operations Manager is responsible for implementation of various policies and guidelines framed by RB regarding operations of trains. He is assisted by Chief Passenger Transport Manager (CPTM), Chief Freight Transport Manager

(CFTM), and Chief Transport Planning Manager (CTPM). The organization structure of the operating department has been illustrated with the following diagram.



2.2 Field Level - Division (Operational level) -

Real action in terms of implementation of policies occurs here.



3. ROLES AND RESPONSIBILITIES OF DEPARTMENT

The major roles and responsibilities of the department at various levels are illustrated below:

3.1 Level: Ministry of Railways (Railway Board)

Railway Board Member Operations and Business Development (M/O&BD), mainly looks after the charge of Coaching, Traffic Transportation, Commercial, Non-Fare Revenue, Tourism and Catering, Marketing and Business Development, IT. AM/Traffic Transportation has the charge of Train Operations in Indian Railways.

However, at the Zonal level, Principal Chief Operations Manager is responsible for implementation of various policies and guidelines framed by RB regarding operations of trains. He is assisted by Chief Passenger Transport Manager (CPTM), Chief Freight Transport Manager (CFTM), and Chief Transport Planning Manager (CTPM). The organization structure of the operating department has been illustrated with the following diagram.

Roles and responsibilities:

- I) All Planning related issues handled by the Traffic Transportation Directorate, Assessment of rolling stock for provision in the annual rolling stock program, Traffic planning and Five Year Plan, Traffic Transportation shield.
- II) All matters of Zonal Railway traffic and maintenance of related statistics, President, PM, MR, CRB, MT, and associated offices excluding Inspection notes, Preparation of Periodical report for Cabinet, Parliament questions on various issues like booking and transportation of goods, the working capacity of goods trains, earning from rake points, block rakes, goods rakes, Freight Terminals, Railways operating assets
- III) Issues/policies related to quota /restrictions and maintenance of related statistics, Traffic blocks, Weighbridges, PCDOs of both GMs/COMs, JCM, PNM and PREM items, Performance review of zonal Railways, brief for Board, The nodal agency for matters of Bangladesh Railway, Nepal and Bhutan Traffic, All operational and other matters of Indo-Pak traffic including parliamentary questions, Freight Train Operations, Originating, Freight loading targets, Performance and Measures for achieving the target, Operating Efficiency, Monthly Operating Review, Freight performance of KRCL - related issues and policies, COM's/CFTMs conference-related issues, indents - including outstanding indents, A-III references, Nepal and Bhutan Traffic, military movement and policies (MILRAIL), ports, higher axle load, RDSO etc.
- IV) All matters of- Ores, Iron and Steel traffic, Movement of RMSP, Export ore, etc, Personal effects, P&T stores, bone, and bone meals, rubber goods, Machinery, and Steel furniture, and Electric Appliances, Medicines, drugs and glucose Wine and spirit, Tea and coffee, Empty barrels and containers, Hides and skins, foodgrain/pulses movement

including movement of livestock, fodder, jute products, movement of all relief materials, Movement of salt – edible, industrial, Fertilisers, Potatoes, Onions, Spices like jeera, garlic, Sugar, sugarcane, jaggery, etc, Oil in drums and tins(indigenous only), Timber, firewood and charcoal, Exhibition goods, Aluminium including goods, Railway materials, Oilseeds and oil cakes, Cotton, wool, textiles including raw, material for textile mills, Paper including raw material to paper mills, Soap and soapstone, Export of commodities etc.

- V) RTC for movement of all commodities, coal and POL, etc. and proposals of new sidings
- VI) Movement of departmental wagons/departmental materials issues, policies and maintenance of related statistics, Coordination work related to misc meetings related to the traffic department, All policy issues related to FOIS,
- VII) Audit Paras and C&AG meeting and reports
- VIII) Accident cases (recommendations of CRS/CCRS and CCRS's, reports on safety matters), matters of safety in train operations
- IX) Assisting DTT/POL in cases related to the "[Right to Information Act](#)"

3.2 Level: Zonal Headquarters

Roles and responsibilities

- I) Cadre Management and Training of Operating and Control Staff
- II) Running of trains and continuous watch, prescribing and observance of rules and procedures of safe train operation, average speed of goods trains, traction wise average load of goods trains, punctuality of Mail and Express and other passenger trains etc.
- III) Processing of procurement of store viz. Stock and Non-stock items.
- IV) Crew management and Roster of guards and Periodic review of crew requirement and Monitoring of movement and Interchange – both inter Zonal and inter Divisional including crew and loco balancing.
- V) Management of Goods wagons distribution, Wagon related issues like Wagon kilometers per wagon day, Net tonne-kilometers per wagon day, etc.
- VI) Monitoring and expediting various works of Traffic, Doublings, New lines, Gauge conversions, etc.
- VII) Meeting of Loading and Earnings targets and other indices of asset utilization.
- VIII) Regular coordination with concerned departments for ensuring desired loco and crew availability including day to day balancing of Loco and Crew across various Divisions/locations.
- IX) Management and Position of dead stock

- X) The originating tonnage of revenue-earning freight traffic by broad commodity groups and Earning per million tones of originating traffic by selected commodities.
- XI) Engines related issues viz. hours available for use per day per engine, engine kilometers per day per engine day online/in use, fuel consumption under the various services, traction wise, etc.
- XII) Estimation of damages to stock due to careless and rough shunting.
- XIII) Monitoring of transportation of Coaching and Goods trains under Railway Board orders/circulars/guidelines. For smooth movement of trains
- XIV) Scrutiny and approval of GADs/ESPs/SIPs related to above including coordination with divisions and other departments for their expeditious finalization.
- XV) Timetabling of passengers carrying trains and Punctuality, monitoring, and analysis of train operations.
- XVI) Assessment of Passenger demand and proposals for the introduction of new trains and Coordination for inaugural functions for the introduction of new trains/extensions.
- XVII) Coordination with Commercial branch for temporary augmentation of trains to meet day to day extra rush.
- XVIII) Freight traffic and Management of Freight Terminals and monitoring of Terminal performance and the originating tonnage of revenue-earning freight traffic by broad commodity groups.
- XIX) Marketing efforts for attracting new traffic and retaining existing traffic.
- XX) Monitoring the entire Divisional activities

3.3 Level: Divisional/Field

Roles and responsibilities

- I) Ensuring safe and punctual running of trains over the division
- II) Ensuring optimum utilization of Railway assets by maximizing output with available inputs
- III) Proper coordination with service departments taking into consideration various assets of Railways like tracks, wagons, engines, signal etc.
- IV) Day to day analysis of train running
- V) Planning for timetabling of mail/express and passenger trains
- VI) Accident and unusual management and arranging proper relief
- VII) Carrying out periodical inspections
- VIII) Day to day analysis of control charts to ensure proper planning for the running of goods trains
- IX) Carrying out freight operations in all aspects
- X) Day to day analysis of Engine usage
- XI) Close monitoring of all terminal detentions
- XII) Analysis and sanction of blocks to the construction organization

- XIII) Ensuring correct and timely data feeding at all terminals by FOIS In-charge
- XIV) Preparation of Freight Power Plan and crew review
- XV) Monitoring of crews and Guards requirements
- XVI) Grouping of rolling stocks (rake formation) and their despatch in a predetermined manner to ensure train safety, operational expediency and to maximize customer convenience.

Criteria for identification of Apex, Audit and Implementing units

I) Ministry Level -

The criteria for identification of Apex, Audit and Implementing Units at Ministry Level. i.e. Railway Board Level is according to the following –

- a) [Railways Act, 1989](#)
- b) [Indian Railway Operating Manual](#)
- c) [Manual of Statistical Instructions Volume-1](#)
- d) [Indian Railways \(Open Lines\) General](#) and [Subsidiary Rules](#).
- e) Consolidated List of Subjects Dealt with by Various Branches in the Ministry of Railways Organisation and Methods Unit- July 2013, depicted in the portal of Railway Board, New Delhi, which is a single window to information and services being provided by the various Indian Railways entities and is a collaborative effort of various Indian Railways Entities and Departments Maintained by CRIS, Ministry of Railways, Government of India.

II) Field Level i.e. Zonal/Divisional Railway -

Similarly, the criteria for identification of Field Level. i.e. **Zonal/Divisional Railway** Level is as per item number I (a to d) mentioned above.

4. ACTIVITIES CARRIED OUT BY THE DEPARTMENT AT THE MINISTRY AS WELL AS THE FIELD LEVEL

List of Activities of Operating Officers in Operating Department

I) Principal Chief Operations Manager (PCOM)

The Principal Chief Operations Manager is the centralised authority to co-ordinate, direct and control freight and passenger train operations. He also looks after the freight marketing of the Railway system. All major Railway users co-ordinate with the PCOM to develop their Railway facilities.

II) Chief Freight Transportation Manager (CFTM)

Over all Freight Operations, Meeting Loading and Earning Targets and action thereon, Extended crew run and action thereon, Finalization of

Power Plan and rationalization of Loco run, Streamlining of Carriage and Wagon examination, Optimizing usage of Rolling stock, Freight Terminal management, Co-ordination with Railway Board and Zonal Railways, Reply of Draft Para and Audit Para concerned to freight operation, Disposal of MPs and MLAs suggestion/complaint with respect to freight Movement, Reply to Boards letters on freight related subjects, Marketing efforts for maximizing freight traffic, Policy issues and suggestions for amendment to help loading / operations, Movement of ODC and Monitoring of FOIS.

III) **Chief Passenger Transportation Manager (CPTM)**

Overall in-charge of Passenger and Suburban trains, VP movement for Parcels etc, Time Tabling of trains, Suburban transport operations and operations and other allied coaching matters, Punctuality of trains, Establishment matters, Introduction/Revision of timings of Passenger trains.

IV) **Chief Transportation Planning Manager (CTPM)**

Traffic Transportation Planning, Monitoring of various works on Traffic facilities/Doubling/New line/Gauge conversion and other works required for improvement of the train movement, Scrutiny of plans and proposals, Reply of MP/MLA references, All sidings related works, Zonal training school, Review of survey matters, Policy matters, Operating safety related issues (viz. dispensation matters, speed certificates, opening of new lines etc.) and Compliance of the letters of CRS.

V) **Deputy Chief Operations Manager (DY. COM) (GOODS)**

Rationalization in loco and crew run, Optimum usage of rolling stock, Freight operations, Crack trains monitoring, Performance of different terminals as well as Power Houses located over Eastern Railway, Close co-ordination with the concerned branch to improve their performance and CRS sanctions of rolling stock.

VI) **Deputy Chief Operations Manager (Dy.COM) (COACHING)**

Punctuality and coaching operation, Punctuality matters including all references of punctuality, Parliament Questions relating to Punctuality, MP/MLA's references and Public representation/complaints, Stores related works, Emergency control and management thereby, Coaching Conference, Speed Restrictions and references thereby, Review of GR and SR, Compliance of the safety inspections, Preparation of records of inspections conducted by Operating Officers, Industrial relations and any other matters arising time-to-time.

VII) Deputy Chief Operations Manager (Dy. COM) (FOIS)

Monitoring and liaison with Divisional and Zonal Authorities of Civil/construction, S&T and Electrical staff for timely preparation of sites and electrical fittings etc. at locations over the Zonal Railways, Ensuring that works are commissioned as per target laid down by CAO/FOIS and Railway Board and liaison with Divisional authorities and DOT to ensure timely availability of Railway/BSNL channels up to specified locations, Assisting the IRCOT/CRIS/FOIS Telecom in commissioning of FOIS terminals as well as implementation of FOIS/ICMS/TMS/COA/CMS and other related system, Ensuring that data feeding in all the divisions is being done timely on real time basis and correct figures of Divisional/Zonal/Interchange points are coming on computer and discrepancies are sorted out quickly, Ensuring that all the instructions issued by FOIS central organization are communicated to divisional offices and are complied with, Ensuring that properly trained staff work properly on FOIS/terminals in HQ and divisional offices, If sufficient number of trained staff are not available, he will arrange training of staff in consultation with CPM/FOIS, Ensuring that system runs smoothly over his Zone and in case of any discrepancy in system he will chase up with CRIS/CMC or CPM/FOIS, Ensuring that system over his zone is working properly with the help of Dy.CNM posted on his zone, Liaison with Network Managers, Sr. Divisional Operations Managers of his zone and central organization of CRIS and FOIS/HQ NDLS as regards working and maintenance of PCs, Printers, ACs, Hubs, Modems and Routers etc. are concerned, Ensuring timely action by divisional authorities prior to extension and application of all system as per instruction of CAO/FOIS, Visiting field units from time to time to ensure smooth transition of all three phases of FOIS/IMS/CMS/CAO/ICMS and other sub systems from manual band of computer based, Providing timely feedback to CFTM as well as CPM/FOIS, Assisting CFTM/Sr. DOMs in ensuring that annual maintenance contracts are entered into well in time and day-to-day maintenance problems are sorted out and Any other work assigned by CFTM/CAO/Superior Officials.

VIII) Senior/Assistant Transportation Manager (Goods)-I, (Goods)-II, (Planning) and (Coaching)

Assisting Dy.COM/Rules OM/Rules regarding Safety matters pertaining to the following duties, Revision of GR and SR (issue of correction slips), Monitoring of overdue cases of Refresher Course, Vision test etc., Preparing safety-related papers, Co-ordination with Principal, ZRTI and other traffic Training Institutes, Analyzing and compiling of training related information, Dealing with the cases of dispensation related to the

Signal and Engineering department, Compliance of CRS inspection and other safety-related inspections, Legal matters/Court cases of the Operating Department, Maintaining of various Operating and Commercial circulars, Preparation of operating data, Preparation of MCDO and other monthly statistical figures, Correspondence of letters, ODC movement, Examination of plans and proposals, Review of Works related matters, Coordination with different Divisions and departments to expedite the work, Examination of dispensation matters/other safety matters as and when entrusted and Preparation of draft reply for both Boards' letters and other Works related matters.

Control Organization

This basic structure of Operating control on Indian Railways exists at the Divisional Level, which has also been extended to Area control levels. In addition, Central Control office is situated in the headquarters office and one at Railway Board.

Responsibility of traffic operation throughout the Zonal Railway lies with **PCOM**, assisted by **CPTM**, **CFTM**. The PCOM advises all divisions regarding traffic and ensure that the objectives are fulfilled as per policy guidelines and planning.

Activities of the control organization are with an objective:

- I) To ensure Punctuality of the mail / express and passenger trains.
- II) To ensure maximum utilization of the rolling stock
- III) To ensure maximum utilization of the section capacity
- IV) To increase the speed of goods trains.
- V) Maximum utilization of the train crew.

Traffic control is divided into two units at the HQ level for easing up its objectives:

- I) Central control and
- II) Emergency control

Divisional Control Office - Basic activities of Control Organization at Divisional Level:

The activities of the Control organization may, for the purpose of understanding be conveniently classified under the heads of **planning, execution and review**, though in practice, all three activities go on simultaneously.

- I) **PLANNING:** Forecast of interchange, trains to be run section wise, supply of empties for bulk loading transshipment, unloading etc. Planning for engineering blocks and special moves. The plan is made by CTNL daily at 0800 hrs. and reviewed by Sr.DOM and HQ is informed by 1000

hrs. both immediate and antecedent, for taking remedial action to prevent their recurrence.

- II) **EXECUTION:** The day's plan is to be executed by yards, loco sheds, TXR depots, transshipment Supervisors, Area controls, Station Masters, Yard Masters. Therefore, the plan should be communicated to them as soon as it is finalized. Instructions are given in the course of the morning conference, modified as necessary after conference with the HQ. The performance is reviewed once at 1600 hrs and briefly at night.
- III) **REVIEW: Review of the activities of control office by Sr. DOM, DOM, AOM.**
- a) Analyzing shortfalls of previous day to take remedial measures and pin point weak spots;
 - b) Provide basic data for planning for current day.
 - c) Following are the main features of the previous day's performance which are reviewed:

Interchange, Divisional wagon balance, Train running, Disposition of empties, Particulars of stabled loads, Yard balances, Unloading on division, Registrations and loading, Transshipment performance, Punctuality, Power utilization, Sick line working, Accidents, unusual occurrence, Special type stock and Crane wagons (heavy lift).

Specific Duties of Control Staff highlighted operating manual-traffic.pdf:

The main duties of control staff which are only guidelines to their day to day working and are not exhaustive are as under.

- I) **Chief Controller (In-charge):** The chief controller is in overall charge of control office and is responsible for the total transportation of the Division on day to day basis. His duties include –
- A review of the previous day's performance to confirm that all forecasts made have been fully met, For shortfalls, convincing reasons have to be pinpointed to prevent a recurrence, Prepare current forecast indicating assistance needed from headquarters, adjoining Division, Railways relating to interchange, loading, and locomotive utilization, Checking control charts and bringing to the notice of the Senior Divisional Operations Manager/Divisional Operations Manager all avoidable detention to trains, Punctuality performance with particular reference to trains which lost punctuality, Scrutiny of stock papers, Monitoring interchange obligations, Watching detention to stock at stations and terminals, Watching the work of Marshalling yards/Freight terminals, Watching the utilization of loco and their terminal detention, Checking duty hours of running staff and balancing of crews, Attending control office in cases of accident and Establishment work of control office.

- II) **Chief Controller (Movement)/ Dy. Chief Controller :**The activities of Chief Controller(Movement) include -Running of goods train, preparing interchange forecast, and monitoring the same, loco utilisation and passenger and goods train operations in general, Allotting empty stock/rakes to loading stations in accordance with current priority regulations along with Deputy Chief Controller (Stock), maintaining constant touch with adjacent Divisions through regular conference to facilitate the smooth flow of traffic, Dealing immediately with significant detention or transport bottleneck and other unusual incidents. Keeping constant touch with the working of major terminals and Marshalling yards and taking timely action to deal with congestion, Giving advice of serious accidents to all concerned, and taking, charge of the affected sections, Supervising the running of oversized consignments, Maintaining liaison with Power controller, Coordinate the work of various section controllers, Maintain discipline among control staff in the absence of Chief controller and Maintain coordination and liaison with various functionaries involved in train running.
- III) **Chief Controller (Stock)/Dy. Chief Controller:** The Chief Controller/Stock Scrutinizes the indent register in detail with regard to the oldest date of registration, nature of goods and type of stock required for lifting goods as per the oldest date of registration, Checks Divisional stock report and position of empties and different stock reports received from the various points and planning in advance the supply of stock, loading and clearance keeping in view interchange obligation and orders received. Checks transshipment activity and Chases movements of stock as per supply order issued on the previous day. Keeps a close watch over the hot axle, special type and unconnected wagons, Cross-checks the daily Restriction Bulletin with Restriction Messages received from the HQ office and issuing the same, Assists the Sr.DOM/ DOM in allotments, Keeps a close watch over the movements of seasonal perishable traffic and supply of suitable stock for its clearance, Watches movements of damaged loaded stock in sick lines and yards on their Division, Informs all major customers about their inward trains' expected arrival based on FOIS pipeline, Optimising loading, unloading, transshipment etc.
- IV) **Dy. Chief Controller (Punctuality):**
- a) Ensuring punctuality of passenger trains in system.
 - b) Ensuring punctuality at the start of all outgoing passenger trains.
 - c) Maintaining Detention Reports of Coaching trains.
 - d) Ensure that late running trains make up time.
- V) **Section Controller:** Reporting for duty at the prescribed time and ascertaining the position of the section from his reliever and recording the

movement of trains on the 'Control' graph including crossing, connections, shunting and ascertaining reasons for detentions etc., Arranging for the supply and clearance of stock as ordered by Dy. Chief Controller, Advising stations in advance of the work to be done on trains on move. Informing sheds and stations about the late running of the trains to avoid the calling of Crew and Guards earlier than necessary or to put back trains wherever advisable, informing major stations and concerned Section controller about the current running of trains on the section and their anticipated arrivals well in time. Keeping in close touch with Engineering-blocks and working of material Trains so as to give the maximum possible time with least detention to other traffic, Incident management to include adjusting movements of the trains in view of the likely impact of the incident, informing all concerned, Keeping a watch over damaged vehicles detached at roadside stations and arranging repair or transhipment of their contents and proper attention on the part of the train examining staff, Arrangement of ART and M/Van in case of an accident, Eliminating all possible detention to train and stock, Watching the working of Marshalling yards and major terminals, Making timely arrangements for the relief of Guards/Loco pilots whose duty hours are likely to exceed enroute and Recording stock report (where stock clerks are not posted)

VI) **Station Master :**

- a) Supervise the train operation and ensure that staff is working as per Station Working Rules.
- b) Ensure smooth train operation and punctual running of trains.
- c) Inform the divisional officers/ controls immediately regarding any unusual occurrence / failures.
- d) Deal with passenger complaints on priority.
- e) Ensure that competent staff is deputed on the job.
- f) Maintain station records properly.
- g) Supervise VIP movements on the station.

VII) **Traffic Inspector:**

- a) Inspect the stations / sections in a sensitive manner.
- b) Conduct D&AR enquiry.
- c) Manage the staff in his jurisdiction.
- d) Supervise and counsel the operating staff to work as per rule.
- e) Highlight the grievances / operational problems to higher officials.
- f) Maintain and update the data and records of stations under his jurisdiction.

VIII) Office Superintendent of Operating Branch.

- a) Over all supervision of Operating branch/section in DRM's office.
- b) Early clearance of HQrs. letter reply / DO letters reply, submission of required information to HQrs in time, dealing with court cases / Audit paras / inspections in time
- c) Circulation of instructions received from Railway Boards/HQrs/Divisional level to all concerned in time.

Role of Marshalling in Yards

Marshalling is attaching of vehicles on a train in a pre-determined manner to ensure train safety, provide operational expediency and to maximize customer convenience. For block rake composition and marshalling order, 'Normal composition and marshalling order and Rake link of passenger trains are issued by PCOMs of respective Railways.

The Yard in-charge has following set of staff under him.

- I) Field staff: Functions of field staff include - Uncoupling the wagons, Braking of wagons, Relaying of signals, Operating the points and Piloting engine.
- II) Trains Branch: CTNC or Head TNC has overall responsibility for the efficient working of the trains' branch. Below them, there are Head TNCs/ Sr. TNCs/ TNCs, who may be on shift duties or during day duty only, depending on the work load of the yard.

Main works performed by yards: Generally a yard is required to perform the following work with due regard to efficiency, reliability, economy and safety:

- I) To pass through trains after changing of engine and carriage examination and detaching sick wagons, if any, and adjusting load of the train, if necessary, break up and sort out terminating trains and loads and the local loads originating in the yard, form originating through trains for the farthest point possible in accordance with long-distance Marshalling orders laid down by the HQ office, form shunting and van trains for the different sections served by the yard, hold back trains and wagons until they are able to go out and in the process keep wagon detention to the minimum.
- II) To move train engines and pilots between the yard/Loco Shed and sidings, placement and removal of - Inward loaded wagons for the goods shed, loco shed, private sidings, etc. served by the Marshalling yard, Wagons from the repacking shed to the yard, Sick/Fit wagons from the sick lines. Assessment of room by the nominated shunting trains for roadside stations, arrangements for supply of stock as per Indent Register and ODR required by the roadside station in accordance with the orders received

from the CTNL (Stock), weighment of wagons in certain nominated yards as and when required, maintenance of the correct tally of the daily output of the yard and Maintenance of record of detentions to other kinds of stock such as local loaded, sick wagons, empties and special stock etc.

Master Chart: Master Charts incorporating all passenger carrying trains and realistic goods train paths are prepared in consultation with Operating Officers, Controllers, Yard Staff, Power Controller, Station Masters of important stations etc. in order to find out line capacity of the section, highlight the set of suitable paths for guidance of Control, which can be used for goods train ordering also and prepare tentative goods train time table for selected express stream of trains.

Freight Train Operation -

The freight business is the major source of revenue for the Indian Railway. Main activity centres of freight operation include terminals, yards, control office and stations.

I) Broad Classification of Goods Trains -

- a) End to End,
- b) Work Trains, Shunting Trains, and Pilots etc. and
- c) Departmental trains:

II) Complexity of Freight Operations:

Freight operation is generally more complex than passenger train operations for the following reasons:

- a) The changing pattern and fluctuations in demand for rakes/wagons due to changes in the level of production, changes in the pattern of distribution and consumption centres
- b) The variety of commodities to be moved, with different characteristics and type of wagons required
- c) Preferential traffic schedules, rationalization schemes and other public policy regulations
 - i. Seasonal variations in demand
 - ii. Time taken in loading/unloading-whether manual or mechanical
 - iii. Train examination Systems - End to End/Intensive Examination, Premium end to end and C.C. rake

This cyclic operation requires constant monitoring and co-ordination.

Ordering of Goods Train:

III) Planning of Locomotives:

- a) Power Plan:
- b) Loco Outage and Loco Utilisation:

- c) Control of Operating Department on Loco running:
- d) Availability of Engine Crew and Guard:
- e) Availability of path:

IV) Headquarters Role in Freight Operations

The Division's freight operations generally required close co-ordination and assistance from other Divisions and Railways. While direct contact is also maintained by the control and operating officers of various Divisions, the Zonal Head Quarters play a pivotal role in this respect. Some of the functions performed by the Head Quarters are summarized below:

V) Management Information System

- a) Important information concerning the position freight operations on various divisions of Railways is obtained through line and stock report daily telephonically or through FOIS or tele printer or FAX to the head quarters (central control) from divisional control, now more and more zones and Railway Board are shifting to FOIS generated reports. This includes, loading and stock position particulars of old outstanding and fresh registration of indents, category wise position of unloading, transshipment, yard balance important yards and wagons on divisions, train running on each section,
Position is reviewed and analyzed by the PCOM/CFTM/DY. COM (Goods), STM (GOODS) / CMPE (R and L) and CELE. The important position pertaining to various departments is conveyed to the department concerned as well as the G.M., the head quarters office also obtains the statements at the end of each month or whenever required and the performance is compared with (i) the targets (ii) the figures of the previous months (iii) the figures of the corresponding months of the previous years and (iv) the best ever record etc.
- b) Head quarters play an important part in planning and coordination freight operations. After detailed discussion with the operation officers and in terms of Railway Boards current operating directives, head quarters issues direction regarding the following -
 - i. Interchange tractions (category wise),
 - ii. Loading and unloading,
 - iii. Traffics insight from other Railways/Divisions, this information is now available on FOIS terminal, where a pipe line can be seen from end to end and expected arrival of trains at destination is also estimated by FOIS system.,
 - iv. Convey priority for the day and set quantified objectives to be achieved,

- v. Reviewing the work done at the important activity centre by yards, terminals etc,
- vi. Train and traffic regulation in case of accidents etc,
- vii. Certain items of goods operations are directly controlled by Head Quarters e.g. Co-ordination and directions regarding rake loading of programmed and committed traffic, movement of special type of stock, movement of O.D.Cs, out of turn allotments and allotment despite restrictions etc.

VI) **Rly Board Control on Freight Operations**

The Railway Board provides unity of control and direction of the freight operations. It has the important role of supervision and co-ordination, which is very much essential for a big network like Indian Railways. The Railway Board's Control Office also remains in contact with the Head Quarters (Central Control) of the Zonal Head Quarters and watches loading and movement of important streams of traffic like coal, raw material for steel plants (iron ore), food grains, cement, fertilizers, POL, sugar, export ores, contained traffic etc., it also watches loading interchange power position, goods train running important sections etc to ensure that each Railway fulfils its obligation and optimises the use of various assets, the items watched are more or less the same as those watched by the Zonal Head Quarters in respect of the Divisions, but the perspective is wider. Railway Board plays an important coordinating role between various Railways and other Central Government Departments and vital sectors of economy connected with Railway, policy formulation and planning, which have important bearing on freight operations is also one of the major function of the Railway Board.

VII) **Some Indices of Freight Operation and Efficiency:**

The important operating statistics, most of which are indices of operating efficiency, have been discussed in detail later in this manual (Operating Statistics). Some indices of freight operations and efficiency are highlighted below:

- a) Wagon holding,
- b) Interchange balance,
- c) Load of trains,
- d) Loading and unloading,
- e) Empty Running,
- f) Dispatch in block rakes,
- g) Long distance trains,
- h) Wagon Turn Round,
- i) Detention to Trains and Wagons

- j) Engine Utilisation.

VIII) Staff Supervisions:

Excellence in freight operations requires that the staff offer their willing cooperation. To achieve this proper training for constantly developing the knowledge, skills and commitment is essential.

IX) Targets and Statistics:

One of the important means to utilise fully and efficiently the existing carrying capacity of a Railway is to set measurable and specific targets for the various performances after taking into consideration all the local conditions. Once the targets are laid down, all possible efforts must be made to attain them. The targets are reviewed constantly with a view to improving the performance further.

Wagon Census on Broad Gauge: Wagon Census is conducted every year for coaching and goods stock. It is separately conducted for coaching and goods, separately for BG and MG. A census meeting is held prior to the official census day. CFTM holds the census meeting for goods wagon which will be attended by the divisional officers and inspectors. Census in-charge is nominated and their names and instructions are published. Generally CTNCs, SMs, GDs, CYMs are nominated for looking after the proper enumeration of wagons.

Crew Links, Loco Links and Power Plan

- a) Running staff (Loco Pilots) review is carried out every six months; i.e. 1st April and 1st October by the Power Officers i.e. Sr. DME/Sr. DEE of the division. After obtaining associate finance vetting and DRM's approval these proposals are sent to HQRs for further scrutiny by the JA Grade Officers Evaluation Committee.
- b) Review of Loco Pilot (Goods): For calculating the requirement of Loco Pilot (Goods) the total number of working hours logged by Loco Pilot (Goods) is calculated and then the Preparation of Driver's Links, Locomotive Links and Power Plan (Power requirement) is done.

5. IMPORTANT RISK PARAMETERS WITH RESPECT TO THE ACTIVITIES

Risk analysis of Operating Department should be carried out on the basis of the following parameters -

- I) Significance of operating activities in train operations
- II) Financial materiality viz. Quantum of expenditure
- III) Complexity of activities
- IV) IT applications used in the Operating department

- V) Audit perception based on media coverage, complaints and issues raised in Parliament etc.
- VI) Past Audit coverage

Major Indices of Train Operations and Efficiency also help us identify the quantum of the risk as under -

- I) Operating ratio
- II) Punctuality
- III) Vehicle Kilometres per Vehicles Day
- IV) Wagon Holding
- V) Interchange Balance
- VI) Load of trains
- VII) Loading and Unloading
- VIII) Empty Running
- IX) Dispatch in Block Rakes
- X) Long Distance Trains
- XI) Wagon Turn Round (WTR)
- XII) Detention to Trains and Wagons
- XIII) Engine Utilisation
- XIV) Average Speed of Goods Trains

To sum-up the **RISK PARAMETERS identified may also include -**

- I) Lack of optimal use of available resources such as locomotives, Rolling stock, track, signalling and telecommunication equipment and manpower etc.
- II) Non-planning for additional line/track and rolling stock capacities based on realistic traffic forecasts.
- III) Compromising Quality of service in:
 - a) Passenger Train Operations like Improper Time-Tabling, Non-Punctuality of passenger carrying trains, Inadequate and improper accommodation for passengers to travel and not ensuring Safety of passengers etc.
 - b) Goods Train Operation by Delaying, irregular and non-assured supply of proper type of wagons for loading and delayed, non-assured, and unsafe transit of goods.
- IV) Lack of identification of business opportunities through market studies.
- V) Lack of defining and determining product design and product mix for freight and passenger segments through close interaction with customers/markets.
- VI) Non-determination of appropriate cost of different product and services.
- VII) Poor recommendations for pricing of different product and services.

- VIII) Non-maximization of loading by prompt supply of wagons.
- IX) Inability to attract high rated and high yielding traffic.
- X) Laxity in ensuring Safety.
- XI) Issues regarding Cadre Management of operating and Control Staff
- XII) Issues regarding office Establishment, Training of Operating Staff.
- XIII) Matter of processing of procurement of store viz. stock and Non stock items.
- XIV) Matters of Crew management (Guards) and Roster of guards
- XV) Management of Goods wagons distribution.
- XVI) Recovery of license fee and other charges due from refreshment rooms contractors/ vehicular traffic contractors.
- XVII) Recovery of Rent for plots let out to outsiders
- XVIII) Matter pertaining to Management and Position of dead stock
- XIX) Issues regarding Estimation of Damages to stock due to careless and rough shunting.
- XX) Performance indices which are worked out periodically and annually.
- XXI) Freight traffic— Originating tonnage of revenue-earning freight traffic by broad commodity groups, Earning per million tones of originating traffic by selected commodities.
 - a) Wagons—
 - i. Wagon kilometres per wagon day.
 - ii. Net Tonne kilometres per wagon day.
 - iii. Wagon turn-round (time elapsed between successive loadings of a single wagon).
 - iv. Detentions to wagons in important marshalling yards.
 - v. Percentage of loaded to total wagon kilometrage.
 - vi. Net tone kilometres moved per annum per tonne of wagon capacity.
 - b) Train operation—
 - i. Average speed of goods trains, traction wise.
 - ii. Average load of goods trains, gross and net in terms of wagons, traction wise.
 - iii. Punctuality of Mail and Express and other passenger trains.
 - c) Rolling Stock repairs.
 - d) Percentage of under and awaiting repairs-locomotives, coaches and wagons.

6. COMPUTERIZED APPLICATION SOFTWARE

Which would aid in audit of the various activities of departments concerned.

IT Related Initiatives taken for Railway Operations:-

- I) Freight Operations Information System (FOIS) which includes RMS and TMS
- II) Crew Management System (CMS)
- III) Integrated Coaching Management System (ICMS) including COIS
- IV) Control Office Application(COA)
- V) E-Procurement System (EPS) including eAuction and Reverse Auction
- VI) NTES
- VII) (SATSaNG)
- VIII) Other software applications likely to be used for better train operation include, Locomotive Management System (LMS), Freight Maintenance Module (FMM), Software for Electric Locomotive Asset Management (SLAM), Integrated Material Management System (iMMS), Freight Maintenance Module (FMM), Track Management System (TMS), Works Program Management System, Case Monitoring System for OSD/PRI, Rly Bd, Call & Appointment Management System (CAMS) for MR, e-Drishti, SECROADS – E Working AMC, TDMS – Traction Distribution Management System, Signaling Maintenance Management System, Real-time Train Information System, Upgradation of Network Management System (NMS) for UTN and FOISnet, Master Data Management Project, Computerization of Train Signal Registers, Safety Information Management System, Automatic Identification of Rolling Stock using RFID.

(Also refer Para 23 of Chapter 5 of [Audit Quality Management Framework \(AQMS\)](#))

6.1 Freight Operations Information System (FOIS)

- I) Started in the year 1994 under control of CAO/FOIS/NDLS.
- II) FOIS is a computerized data collection system with instant access to real time status of consignments in transit.
- III) FOIS is an ‘On-Line Real Time’ system based on absolute current state of Art Technology and efficient Communication system.
- IV) A management tool to optimize utilization of costly assets and resources by improving the distribution of Rakes / wagons, Scheduling and Routing Traffic.
- V) Provides continuous Cargo Visibility and enables the Freight customers to have instant access to information regarding the current status of their consignments in transit for just in time inventory.
- VI) It captures details of with a friendly customer based system - Freight-Demand, Loading, Transit and Delivery.

Benefits: Rake based consignment tracking and pipeline, Invoice based loading, Originating Tonnage and Revenue, Information on trains on the run, the ETA at next point and the work to be performed, Vehicle guidance of all trains on run, Trains, Stock and Wagon wise interchanges, Optimized Asset utilization, Locomotive utilization by reducing L/E running, Statement of missing or wrongly delivered wagons, Elimination of unconnected wagons, Reduced locomotive power and rolling stock maintenance cost, Savings in Time and Cost of handling in yards cost of empty haulage, Ensures optimal crew management and monitors statutory limits for running duty and overtime payments, and Reduction in staff cost per unit of transportation due to improved productivity of the available manpower.

Improved customer service and satisfaction: Quick settlement of Claims, Just in time inventory and E-commerce.

Goods shed operation: Arrival particulars of Wagons, Placement and Release Particulars, Information on demands registered and pending indents, Preparation of RR, Information on demurrage and Wharfage, Goods shed earnings and Information on delayed wagons and wagons awaiting Placement / Release.

Scope of FOIS systems: The entire gamut of FOIS has been classified into various sub systems for formulating MIS reports and queries and its own information.

6.1.1 Rake Management System (RMS)

- I) RMS has been provided in yards, interchange points and also divisional control offices for proxy reporting and generation of various operating reports.
- II) In RMS rakes are formed and inconsistencies reported
- III) The rake is offered for TXR examination.
- IV) CC and premium rakes are given colour tags to identify the rakes in FOIS system

Important Outputs:-

- I) Daily position and Loading performance at a glance.
- II) Terminal detention and detention of individual Rakes.
- III) Detention at Yard/Crew Booking points.
- IV) Rake at Odd hours and Forecast/Summary, Interchange Forecast.
- V) Section wise HOR and Speed for all trains.
- VI) Commodity wise Outstanding.
- VII) Y-Day Loading and Interchange of CC Rakes.
- VIII) Pipe line of Terminating loads
- IX) Equipment failures.
- X) Performance of type-wise wagons

- XI) Availability of Loco-Pilots and Guards.
- XII) Loco Performance.
- XIII) Shed wise Loco Holding in Foreign Railways.
- XIV) Shed/Service wise loco details.
- XV) Divisional Loco detentions.
- XVI) Shed and Territorial Outage.
- XVII) Net Outage.
- XVIII) It enables accounting of EKM per Engine Day.
- XIX) It has also started to issue Computerised Vehicle Guidance (VGs) from TXR examination points.
- XX) RMS has been integrated with COA.
- XXI) Web Reports through FOIS and Internet has been made available and provides message sending to all Stations, Divisional and Zonal Headquarters of IR.

6.1.2 Terminal Management System (TMS)

- I) Terminal Management System (TMS) captures freight transactions at individual terminals for computerized preparation of commercial documents such as RRs, ODR etc.
- II) It helps in accounting of Railway freight earnings.
- III) Non TMS freight terminals are also captured for FOIS by nearest TMS locations.

The TMS locations which are V-SAT based have the following features –

Issuing of Computerized RRs for Outward Rakes, Train running position and loading details, Freight details: Station/Division/Zone Wise., Demand and Outstanding priority wise, Consignment delivery book details, Vehicle Guidance (VGs) for rakes from Non-RMS locations, Commercial circulars and location, FOIS Messages with any location in Indian Railways and Web-enabled Claims Application software accessible to Claim Officers

6.2 Crew Management System (CMS)

Crew management system is designed to provide information regarding the crew round the clock. It provides information regarding the presence of crew at home station or out station, maintains status-wise records, assigns crew to the trains, maintains information regarding the periodic and other rests, Road Learning, Traction Knowledge, Training Scheduling, PME, DAR actions etc.

Crew management system has been developed with the following objectives: Optimum utilization of crew by maintaining updated inventory of crew at home stations and at out stations, Scheduling and assigning the most suitable crew to a train after keeping in view the various factors like the type of traction required sections to be covered etc, To ensure timely availability of required crew, user

can monitor/view various road learning and other training schedules, due dates of promotions/refresher courses for crew operating a certain locomotive of all traction and gauges, Scheduling periodic rests of the crew based on the total duty hours calculated from the beginning of the present fortnight, Serve as a tool to call crew automatically, Calculate and monitor crew productivity by calculating total hours of duty worked, mileage earned etc, Monitor 10 Hrs duty and HOER rules by providing prior information of the crew and past trend analysis of the sections, To keep a check and control payment for over time and other allowances and Act as a tool to make the crew lobbies more or less paperless.

6.3 Control Office Application (COA)

Control Office Application started in the year 2008 and has been commissioned in the Control Offices at various levels. Control Office Application (COA) is comprehensive software for the automation of Control Charting at a Railway divisional control office. COA is intended to replace the tedious manual plotting of running trains on a chart. The core functionality of the control charting with ergonomics is intended to provide the Traffic Controllers good look-and- feel and user-friendly work environment. The benefits of COA include- better planning and decision-making in train operations and thus contribute to increased operational efficiency.

COA is designed to form the core application to drive the existing allied systems like FOIS, NTES and COIS. The integration with allied systems will be facilitated through a Central Application Server at CRIS. The flow of data on real time basis to adjoining divisions marks a significant breakthrough in the train operations without dependency on human interference.

COA covers the following core functionalities Control Office Operations. They include: -

Train Ordering, Maintain Train Information, Manage Train Movement (Abnormal Working, Stabling, Banker Movement), Report Unusual Occurrences, Management of Maintenance Blocks, Caution Orders, Plot Graph, Advance Plotting System /Manual, Maintain referential data, MIS Reports, Yard Management Siding, Miscellaneous Functions, View Station Layout.

The application will have interfacing capability with Data Logger to capture data pertaining to train movements in the final version of the product.

Intended Audience are Operations Managers, Train Controllers, Key functionaries of sister departments.

Benefits: Fully Automated work environment, As an aid to the controller in terms of efficiency, precision and time management, Leverage to Controller's Experience in decision making through manual forecast, Real time information on train operation without human dependence and To serve as a backbone system for

sharing of data between allied systems.

6.4 Integrated Coaching Management System (ICMS)

Integrated Coaching Management System (ICMS) is a critical IT application which computerises the whole coaching operations of Indian Railways and has different modules to cater to Railway requirements for day to day operational activities, maintaining computerised records of various events and functionalities. Besides, it ensures monitoring and management of passenger carrying vehicles, other coaching vehicles and passenger locomotives; and generation of MIS reports for decision making and to ensure optimum utilisation of resources.

ICMS was developed with the following objectives:

Monitor punctuality of Mail Express/Passenger trains, Monitor status of coaching stock in real time and online, Facilitate augmentation of train composition on the basis of traffic demand to maximize revenue, Facilitate planning and running of special trains, Set Bench mark for Asset Maintenance, Plan timely maintenance schedule including IOH/POH to minimize idling of coaches outside shop, Prompt planning for idle coaches and their timely booking and usage to generate more revenue to the Railways, to avoid manual manipulation and to provide fool proof service to enhance the image of Railways and To provide MIS for coaching operations

An Overview of Modules in ICMS

6.4.1 Punctuality Module (PAM)

For Post facto analysis of punctuality loss and its causes (not an on-line system), PAM Captures train running at Originating/ Terminating and interchange points and the causes of detention. Data input predominantly at Divisional HQ level.

6.4.2 Coaching Operations Information System (COIS):

COIS Captures events on Coaches/Rakes, Generates Reports for Management of Coaching Stock. Data input predominantly at Station/Coaching Yard level.

6.4.3 COIS Data Entry Module:

Support module of ICMS, to maintain database pertaining to the information of Rake Links, Yard Infrastructure, Coach Master, Train Schedules etc. Data input at Zonal HQ level.

6.4.4 Coaching Maintenance Module

To capture depot activities related to coaching maintenance operations, Utility tool for managers looking after mechanical and electrical maintenance, Includes module for Material Management and Manpower data (gang strength per shifts etc), Data input at CDO level.

6.4.5 Time-tabling Module

For simulating the suitable timings for running of all kinds of trains, simulating the best available path for planning a train keeping in view all variables, simulating optimum utilization of rake link, generating all time-tabling documents. Data input at Zonal HQ level.

ICMS-System Architecture

User connects through browser interface (like Internet Explorer), Separate URL for PAMS, COIS and DATA modules, Users have Thin clients at location and Back-end: RDBMS (Oracle based) ICMS-Data Feeding

Master Data: Common Master database for PAMs and COIS, includes Infrastructure data: (of more permanent nature like List of Stations, Platforms, washing lines) and Other Master Data: (of less permanent nature like Rake Link Data, Time Table data, Coach Master etc.)

Running Data: Separate and independent running database for PAMS and COIS

I) **PAM:** Feeding mostly at divisional level, Interchange owning division controls the data feeding for handing over or taking over, Zonal client does the responsibility fixing (deciding the trains "lost in punctuality")

Activities include: Originating terminating, interchange timings, Detention Reports and Cause wise logging, Fixing Responsibility of Running Data.

II) **COIS:** Unlike PAM - no concept of data "feeding" in COIS. Instead working on the system at station/yard level leads to generation of required data (and memos for the operator). This works as input for MIS.

All station/yard activities from arrival to departure of rake are captured:

Yard stock entry	Dispute Resolve
Yard Position	Sick Marking
Rake formation	Sickline Placement Sickline Operation
Modify consist	Shop Marking
Movement	Shop Placement
Movement (Yard to yard)	Remove fit available coaches
Rake Examination	Search Feedbacks
Departure Reporting	Send Feedbacks
En route Attachments/Detachments	Generate memo
Arrival Reporting	Dispute Resolve

6.4.6 ICMS-MIS-Reports

I) **PAM :** Reports for Management at Divisional Level, HQ level, Board level like: Railway Punctuality Performance for a date for a Division, Movement of Trains (Division wise) in a Zone, Punctuality percentage of Mail/Express,

Cause wise/Gauge Wise breakup of Lost Trains between dates, Division wise analysis of Cause of Lost Trains on Date in a Zone, Railway Punctuality performance for a date in a Zone, Cause wise breakup of Trains lost in a period, Summary of Monitored trains daily Run and Lost, Section wise/Cause wise analysis for all trains on a date, and Zone wise/Cause wise analysis for all trains on a date, etc.

- II) **COIS:** Reports for Management at Station Level, Divisional Level, HQ, RB level like: Yard Stock Position (Line position), Vehicle Guidance, Zonal Stock Balance sheet (type wise details of Bare Requirement, allotment, running in service, ineffective etc), Coaches on way from/to shop, Foreign Railway Coaches, Ineffective Coaches, Coach History, and Rake Link Information Zonal/Divisional Coaching Stock allotment/availability, etc.

6.5 E-Procurement System (EPS) including eAuction and Reverse Auction

The site provides a secure platform to users for online transactions for procurement and sale. The site caters to requirements of all 16 Zonal Rlys. and 6 Production Units apart from RCF/RBL, RDSO, NF/Const. and Railtel. Site can be used for material procurement by COS/PCE of Zonal Railways and COS of Production Units. COS of zonal Railways and production Units can also use the website for Auction of scrap and unserviceable materials.

6.6 NTES

National Train Enquiry System (NTES) is railways' back-end system which provides information to the public about train schedules on a near real time basis through various interfaces like nationwide unique rail enquiry number 139, website (trainenquiry.com), mobile interfaces, touch screens, enquiry counters and display boards at stations

6.7 Software Aided Train Scheduling and Network Governance (SATSaNG)

6.7.1 Fixed Infrastructure Resources Module (FIRM)

The Infrastructure Module will have information on the fixed infrastructure and definitions required for assignment of train services. All information on tracks and signaling will be used to determine the appropriate definitions for conflict free assignment of fixed infrastructure resources. The user interface will include a view of the IR network map.

6.7.2 Rolling Assets Module (RoAM)

The rolling assets resources module will handle all the mobile resources, the rakes, the locomotive and the running staff. The rules for utilizing these resources will be handled within this module.

6.7.3 Scheduling Module for Allocation of Resources to Trains (SMART)

6.7.4 Publish Report and Exchange Supporting System (PRESS)

The publishing module will contain all the output from the scheduling module and publish it to the other applications like COA, ICMS, PRS, NTES, and CMS. This module will also be used to publish hard copies of the time table in the format specified by the user.

6.7.5 Freight Type Unscheduled Trains & Utilization of Resources Estimation (FUTURE)

The capacity module will take all passenger train schedules as fixed and can be used to identify potential freight paths. Further this module will have the capability of building in “what if” scenarios.

6.7.6 Simulation Module and Run Time Estimation Reports (SMaRTER)

The simulation module will contain three elements; the train performance or run time calculator, the sectional simulation tool and the terminal simulation tool.

6.7.7 Demand Evaluation Module to Assist in New Design of Services (DEMANDS)

The Demands Module will contain analysis of the data from the Passenger Reservation System (PRS) and Unreserved Ticketing System (UTS).

Thus with the use of (SATSaNG) the Track, rolling stock, locomotives and crew are all assigned to train services as per a time schedule in the system such that assignment of these resources has to be unique such that no resources has a dual claim on it at any point of time.

7. COMPREHENSIVE AUDIT CHECKLIST

For check of various activities being performed by the Department including General Checklist as well as activity specific check list.

Audit of Apex Units - Check Lists of Directorates of Railway Board and Units of Zonal Railway.

7.1 Railway Board Level

I) Items to be seen during the Inspection of the office of Traffic Transportation Directorate

a) TT-I

- i. Cement traffic. Review of statistics related to the cement traffic
- ii. RDSO.
- iii. Minutes of the Meetings of Mineral Advisory Board
- iv. RTCs for movement of all commodities except coal and POL
- v. Movement of departmental wagons/departmental materials issues, policies and review of related statistics

- vi. Traffic blocks.
 - vii. PCDOs of both GMs/PCOMs
 - viii. Inspection notes of Board Members/AM/EDs/Directors
 - ix. Staff related matters.
 - x. Coordination work related to misc. meetings related to traffic department
 - xi. Policy issues pertaining to Konkan Railway
 - xii. Policy issues related to FOIS
 - xiii. Military movement and policies (MILRAIL)
 - xiv. Ports.
 - xv. Planning related issues handled by the Traffic Transportation Directorate.
 - xvi. Higher axle load.
 - xvii. Review of Asset management and related statistics including production, condemnation, POH/ROH of wagons/loco.
 - xviii. Traffic related to Lime and limestone other than those meant for steel plants.
 - xix. Answers to the Parliament Questions on above including earning from rake points, block rakes, goods rakes, Freight Terminals, Railways operating assets.
- b) **TT-II**
- i. Liquid traffic moving in tank wagons except cement, fly ash etc.
 - ii. RTC related to POL traffic - proposals of new sidings
 - iii. Assessment of rolling stock (tank wagons) for provision in the annual rolling stock programmes on additional account.
 - iv. Authorized loads of POL goods trains
 - v. Matter pertaining to tank wagons
 - vi. Clearance of pipeline projects
 - vii. Review of Proposals for new POL sidings
 - viii. Review of Calibration of various types of tank wagons
 - ix. JCM, PNM and PREM items.
- c) **TT-III/ Desk-I**
- i. Movement of salt – edible, industrial
 - ii. Rationalisation scheme
 - iii. Traffic Transportation shield
 - iv. Preparation of list of Two point combination etc.
 - v. Review of Court cases
 - vi. Review of outstanding Audit Paras and C&AG meeting and reports

- vii. Ores, Iron and Steel traffic, Movement of RMSF, Export ore etc, Personal effects, P&T stores, bone and bone meals, rubber goods, Machinery and Steel furniture and Electric Appliances.
 - viii. Railway Reform Committee
 - ix. Public Accounts Committee
 - x. Estimates Committee
 - xi. Issues of Railway Convention Committee
 - xii. Matters of Traffic planning and Five Year Plan etc.
- d) **TT-III/ Desk-II**
- i. Preferential Traffic Order
 - ii. Foodgrain/pulses movement incl. export
 - iii. Movement of livestock, fodder, jute products.
 - iv. Container traffic including Double Stack Container.
 - v. Movement of all relief materials.
 - vi. Cases related to "Right to Information Act" by DTT/POL.
 - vii. Outcome of Meetings of various Committees incl. High Powered Price Monitoring Board in Cabinet Secretariat.
 - viii. Issues related to the sponsoring authorities for movement of goods in higher priority
 - ix. Public Distribution System
 - x. Medicines, drugs and glucose Wine and spirit, Tea and coffee, Empty barrels and containers, Hides and skins
- e) **TT-III/ Desk-III**
- i. Fertilisers, Potatoes, Onions, Spices like jeera, garlics etc.
 - ii. Paper incl. raw material to paper mills Soap and soap stone
 - iii. Nepal and Bhutan Traffic
- f) **TT-III/ Desk-IV**
- i. Sugar, sugarcane, jaggery etc., Oil in drums and tins (indigenous only) Timber, firewood and charcoal, Exhibition goods, Aluminium incl. raw material to aluminium industry, Glass incl. raw materials to glass industry, Refractories incl. raw materials to refractories, Tobacco and tobacco products, Stone and boulders, Non ferrous metals, mica, zinc copper etc., Chemicals, detonators for mining, firewood, Other misc. goods, Myrobalan, Railway materials, Oilseeds and oil cakes, Cotton, wool, textiles including raw, material for textile mills.
 - ii. Export of above noted commodities
 - iii. Activities of Nodal branch for Bangladesh Railway

g) **TT-IV**

- i. Operational and other Indo-Pak traffic incl. parliamentary questions, call references,
- ii. Freight Train Operations, Originating, Freight loading targets, Performance and Measures for achieving target, Operating Efficiency, Monthly Operating Review, Freight performance of KRCL - related issues and policies
- iii. PCOM's/CFTMs conference-related issues
- iv. President, PM, MR, CRB, MT and associated offices excluding Inspection notes.
- v. Review of Performance review of zonal Railways, brief for Board
- vi. Assessment of rolling stock for provision in the annual rolling stock programme as well as Plan periods on additional account except tank wagons.
- vii. Indents - incl. outstanding indents etc.
- viii. Accident cases (recommendations of CRS/CCRS and CCRS's, reports on safety matters), safety in train operations.
- ix. Zonal Railway traffic and maintenance of related statistics
- x. Review of Issues/policies related to quota /restrictions and maintenance of related statistics
- xi. Parliament questions on above including booking and transportations of goods, working capacity of goods trains.

h) **TT-V**

- i. Coal traffic.
- ii. RTC related to coal traffic
- iii. Periodical reports for Cabinet

II) **Coaching Directorate**a) **COACHING****Review of the following activities-**

- i. All references regarding introduction/extension/augmentation of trains/increase in frequency of trains, change in timings of trains, acceleration, provision/curtailment of halts and of connections of junctions, pertaining to all Indian Railways (All Zonal Railways including Konkan Railway), detention to road traffic at level crossings (station limits) and punctuality performance of particular trains.
- ii. Running of circular/EMU/DMU trains (Suburban Services).
- iii. Links/changes in roster duty of Guards.

- iv. Redressal of Public Grievances pertaining to Coaching including references received from President's Secretariat, PM Secretariat, etc.
- v. Collection of the data and material pertaining to running of trains of All Zonal Railways for holding Indian Railway Time Table Committee Meeting. All issues related to Train At Glance and its distribution.
- vi. Coaching Stock Management matters relating to RSP (coaches).
- vii. Requirement of coaches, Production Plan of PCVs and OCVs.
- viii. Allotment of different type of coaches from production programme to Zonal Railways as per their demand and availability.
- ix. Marshalling of coaches in trains (Including earmarked coaches) Policy.
- x. Movement of milk tankers in piecemeal form and CRS sanction for running of special type of coaches.
- xi. Shifting of primary maintenance and secondary maintenance of trains and Conversion of coaches into Departmental Stock and NMG.
- xii. Augmentation of load of trains.
- xiii. Allotment of inspection carriages/saloons.
- xiv. Withdrawal of coaches from poorly patronized trains.
- xv. Provision of stoppages of important trains like Rajdhani, Yuva, Shatabdi, Duronto, policy matters regarding stoppages, review etc.
- xvi. Budgetary works pertaining to introduction, extension and increase in frequency of Budget and non-Budget trains.

b) PUNCTUALITY CELL

Review of the following activities-

- i. All cases related to punctuality and factors affecting punctuality.
- ii. All correspondence related to punctuality within the organization/other organization.
- iii. Punctuality drives.
- iv. All issue and correspondence related to COA and ICMS.
- v. All issues related to rescheduling, diversion, short termination and cancellation etc.
- vi. Issues related to policy, requirement and review of coaching loco links and guard and crew links or passenger carrying trains.
- vii. All proposals related to traffic blocks and Non Interlock working.
- viii. Movement of Parcel Vans and its maintenance.
- ix. Policy of Postal Van requirement.

- x. Loading/unloading of RBI currency.
- xi. Recommendation of Commissioner for Railway Safety on accident related matters.
- xii. All public grievance cases related to Punctuality.
- xiii. Policy regarding speed limit in Elephant corridors.
- xiv. Naming of trains (existing or new introduced) and all other related matters.

c) COACHING MOVEMENT CELL

Review of the following activities-

- i. Day-to-day monitoring of new built coaches turned out from RCF, ICF and BEML by keeping constant co-ordination with officials from Production Units.
- ii. Day-to-day monitoring of dispatch of new built coaches to owning Railways and their arrival at owning Railways, arrangement of coaches for new services etc.
- iii. Maintenance of record regarding new built coaches turned out from Production Units.
- iv. Monitoring of transfer (permanent/temporary) of coaches ordered by Railway Board and balancing of coaches between various Railways.
- v. Day-to-day attachment of extra coaches in different trains for clearance of rush as per demand received from Commercial Directorate and also on Full Tariff Rates.
- vi. Planning and arranging of special trains and special coaches for movement of troops.
- vii. Co-ordination with officials of Central Police Forces (BSF, CRPF, CISF, ITBP, SSB and State Armed Forces) regarding demand of coaches/specials before and after any Elections.
- viii. Arranging coaches and rakes for special trains during and after Elections.
- ix. Monitoring of running of special train carrying Central Police Forces and Election officials during and after Elections and also during emergency moves.
- x. Finalization of operational itineraries for Special trains e.g. Luxury Tourist Trains (POW, RROW, Deccan Odyssey, Golden Chariot, IRCTC Maharaja Trains, Buddhist Train) Exhibition Trains (Science Express, Red Ribbon Express, Sanskriti Exhibition Train, Vivekananda Exhibition Train, Mother Express Exhibition train, Technology Express, etc) running from time to time.
- xi. Arrangement of rakes for the Exhibition specials.

- xii. Arranging and managing conference of CPTM/Dy.COM/STM level in course of preparations for movement of the special trains.
- xiii. Monitoring of running of the exhibition specials.

7.2 Zonal Level

7.2.1 PCOM (Principal Chief Operations Manager)

Items to be seen during the Inspection of the office of PCOM

- I) Issues of Traffic planning,
- II) Issues pertaining to Freight train operation,
- III) Issues pertaining to Passenger train operation
- IV) Issues of operating safety,
- V) Issues of non-compliance of policies and guidelines laid down by the Railway Board (Ministry of Railways).
- VI) Details of amendment, framing and enforcement of subsidiary rules of the zonal Railway.
- VII) Details of work done as revising authority for operating, operating running and loco running staff.
- VIII) Details of various meetings as and when asked by competent authority.
- IX) Analysis of Coordination with different departments for early disposal of the files and letters.
- X) Review of various letters and circulars addressed to PCOM.
- XI) Review of meeting papers for PCOM and CFTM like Operating meeting/ Crack meeting.
- XII) Review of execution of Powers regarding establishment as prescribed in SOPEST.
- XIII) The execution of powers for discipline and appeal matters as mentioned in DAR rules 1968.
- XIV) Tenders and Contracts

(Refer:-1) '[Practice guide for Audit of Procurement](#) ' 2) '[Practice guide for Audit of Contract Management.](#)' 3) Appendix – A & B of '[Standing Order on Role of Audit in Relation to Cases of Fraud and Corruption.](#)')
- XV) Establishment Matter
- XVI) Tools and Plants
- XVII) Imprest
- XVIII) RTI
- XIX) Court Cases etc.
- XX) Sending MCDO to GM
- XXI) Sending MCDO to MT
- XXII) Reply to General references
- XXIII) Reply to Railway Board's references
- XXIV) Reply to VIP references

- XXV) Public references
- XXVI) Revenue Budget
(Refer Chapter 5 : [Financial Audit of ‘Regulations on Audit & Accounts -2007.’](#))
- XXVII) August Review
(Refer Chapter 5 : [Financial Audit of ‘Regulations on Audit & Accounts -2007.’](#))
- XXVIII) Revised Estimate
(Refer Chapter 5 : [Financial Audit of ‘Regulations on Audit & Accounts -2007.’](#))
- XXIX) Final Modification
(Refer Chapter 5 : [Financial Audit of ‘Regulations on Audit & Accounts -2007.’](#))
- XXX) Line Capacity statement
- XXXI) Food grain loading
- XXXII) Monthly appreciation report
- XXXIII) Monthly statement No. 14 and 15 (yard statistics)

7.2.2 Control Organization under Principal Chief Operations Manager of Zonal Railway.

Items to be seen during the Audit of Chief Controller

- I) Punctuality of the mail / express and passenger trains.
- II) Utilization of the rolling stock
- III) Utilization of the section capacity speed of goods trains.
- IV) Utilization of the train crew.

Items to be seen in the Traffic control (including Central control and Emergency control) at the HQ level:

Review of the following functions:

- I) **CENTRAL CONTROL**
 - a) Wagons available in divisions, received and forwarding wagons, yard balance at ZERO hour and figures of wagons at 24:00 hours i.e. clearance.
 - b) Data is made in case of accident and concerned department’s officer is informed.

(Para 3 of Chapter F of Exposure Draft on ‘Problem Oriented Approach to Performance Audits).
 - c) Keeps a close watch on the relief trains.
 - d) Collection of figures of received tank wagons in excess and for transshipment.
 - e) Collection of figures of stabled wagons with description of vehicle / train.
 - f) Analysis of detention to trains.

(Para 3 of Chapter F of Exposure Draft on ‘Problem Oriented Approach to Performance Audits).

- g) Running of goods trains to their best possible paths.
- h) Elimination of avoidable detention to goods stock at loading and unloading and Transshipment sheds.
- i) Allotment and distribution of goods stock to the Stations.
- j) Arrangement of line blocks and to provide maximum time possible for the working of material trains.
- k) Arrange relief for crew.
- l) Ensure optimum utilization of the locomotives.
- m) Issue proper instructions for train working during abnormal working.
- n) Arrange speedy relief in case of accident.
- o) Help connecting the unconnected wagons.
- p) Ensure correct marshalling of trains.
- q) Assist in the preparation of timetable in coordination with neighbouring divisions and Railways.
- r) Advice stations and permanent way staff regarding weather warning to take necessary precautions.
- s) Arrange periodic census.

II) **EMERGENCY CONTROL:**

- a) The Chief of Emergency Control Office is CHC, assisted by Dy. CHC in shifts.
- b) Dy. CHC prepares figures of passenger trains run shift wise and as per the directives of CHC.
- c) In emergency control, advance diary is prepared in which special instructions are mentioned. This diary is made date wise in different pages.
- d) Maintain punctuality of all passengers, M/E trains run.
- e) Inform the running position of trains to foreign Railway along with late running and also the description of late running trains and departure time of trains.
- f) Observe loss of punctuality percentage, its causes and position of coaching stock, current situation of wagons, parcel vans etc and collection of data.

(Para 3 of Chapter F of Exposure Draft on ‘Problem Oriented Approach to Performance Audits).

- g) Record of operation of special trains, bogies is kept in this office.
- h) Concerned divisions are informed of passenger trains and other coaching trains.

- i) All the data regarding coaching such as Fair Special, Summer Special, Relief Special etc is collected.

7.2.3 CFTM (Chief Freight Transportation Manager)

- I) Review of matters related to planning and handling of freight loading and unloading on Zonal Railway.
- II) Issues related to lack of co-ordination with adjoining Railways and Railway Board for freight movement.
- III) Issues related to lack of co-ordination and directions for inter divisional and inter Railway movements.
- IV) Tenders and Contracts

(Refer :1) [Practice guide for Audit of Procurement](#) 2) [Practice guide for Audit of Contract Management](#) 3) Appendix – A & B of ‘[Standing Order on Role of Audit in Relation to Cases of Fraud and Corruption](#)’).

- V) Establishment Matter
- VI) Tools and Plants
- VII) Imprest
- VIII) RTI
- IX) Court Cases
- X) Review of execution of Powers regarding establishment as prescribed in SOPEST.
- XI) Review of execution of the powers for discipline and appeal matters as mentioned vide [DAR rules 1968](#).

7.2.4 CPTM (Chief Passenger Transportation Manager)

- I) Review of execution of the general administrative powers as the head of the Coaching organization,
- II) Review of the activities of the planning, running and monitoring of movement related to Mail/Express, Passenger and Special trains on the entire Zonal Railway along with operating safety.
- III) Review of activities related to the co-ordination with all the divisions/units of Zonal Railway, adjoining Railways and Railway Board in connection with the running of passenger trains.
- IV) Review of decisions on the matters pertaining to Time-Tabling,
- V) Review of action taken for augmentation of coaches in trains,
- VI) Review of the progress for introductions of new trains for which overall guidelines issued by Railway Board.
- VII) Review of the action taken on punctuality i.e. for punctual running of trains,
- VIII) Review of results of analysis of reasons for loss of punctuality,
- IX) Review of Management of running of trains at the time of any accidents/unusual.

- X) Review of Activities of Rules section and
- XI) Review of man power planning in operations department.
- XII) Tenders and Contracts
(Refer :1) [Practice guide for Audit of Procurement](#) 2) [Practice guide for Audit of Contract Management](#) 3) Appendix – A & B of ‘[Standing Order on Role of Audit in Relation to Cases of Fraud and Corruption](#)’).
- XIII) Establishment Matter
- XIV) Tools and Plants
- XV) Imprest
- XVI) RTI
- XVII) Court Cases etc.
- XVIII) Review of execution of Powers regarding establishment as prescribed in SOPEST.
- XIX) The execution of the powers for discipline and appeal matters as mentioned vide [DAR rules 1968](#).
- XX) Review of the Operating department’s dealing with public in the form of Representations of public received by the following ways:-
 - a) Through ZRUCC
 - b) Consultation with DRUCC, which is held at divisional level, the detailed report, is sent to HQ.
 - c) Representation received from MP, MLA, Government officials and public by any mode.

7.2.5 CTPM (Chief Transport Planning Manager)

- I) Details of approved and under approval traffic facilities works,
- II) Details of infrastructure developmental activities,
- III) Details of Issues related to granting of RTC,
- IV) Position regarding finalization of drawing,
- V) Detail of activities regarding transfer and posting of non-gazetted staff.
- VI) Detail of activities for disposal of DAR cases of Gr. ‘C’ staff of the Railway,
- VII) Review of Activities related to co-ordination with private sectors for setting up of new private Railway siding for upcoming projects.
- VIII) Tenders and Contracts
(Refer :1) [Practice guide for Audit of Procurement](#) 2) [Practice guide for Audit of Contract Management](#) 3) Appendix – A & B of ‘[Standing Order on Role of Audit in Relation to Cases of Fraud and Corruption](#)’).
- IX) Establishment Matter
- X) Tools and Plants
- XI) Imprest
- XII) RTI

- XIII) Court Cases
- XIV) Review of execution of Powers regarding establishment as prescribed in SOPEST.
- XV) The powers for discipline and appeal matters as mentioned vide DAR rules 1968.
- XVI) Review of the proposals received from units
- XVII) Review of the procurement of furniture.
(Refer '[Practice guide for Audit of Procurement](#)')
- XVIII) Review of the Procurement of petty Materials
- XIX) Review of the Procedure for placing Indents for freight loading. Review of the process of Allotment of Coaches and special trains

7.2.6 DY. COM (Goods)

- I) Rationalization in loco and crew run.
- II) Optimum usage of rolling stock.
- III) Freight operations.
- IV) Crack trains monitoring.
- V) Performance of different terminals as well as Power Houses.
- VI) Close co-ordination with the concerned branch to improve their performance.
- VII) Supervision of central freight control.
- VIII) CRS sanction of rolling stock.
- IX) Tenders and Contracts
(Refer :1) [Practice guide for Audit of Procurement](#) 2) [Practice guide for Audit of Contract Management](#) 3) Appendix – A & B of '[Standing Order on Role of Audit in Relation to Cases of Fraud and Corruption](#)').
- X) Establishment Matter
- XI) Tools and Plants
- XII) Imprest
- XIII) RTI
- XIV) Review of execution of Powers regarding establishment as prescribed in SOPEST.
- XV) The powers for discipline and appeal matters as mentioned vide [DAR rules 1968](#).

7.2.7 DY. COM (Coaching)

- I) Review of activities of Punctuality and coaching operation.
- II) Review of Punctuality matters including all references of punctuality,
- III) Review of replies to Parliament Questions relating to Punctuality and their disposal.

- IV) Review of MP/MLA's references and Public representation / complaints.
- V) Matter of Stores related works.
- VI) Review of Emergency Control and management thereby.
- VII) Analysis of Coaching Conferences.
- VIII) Position of Disposal of References of MP/MLA's and public grievances.
- IX) Issues related to Speed Restrictions and references thereby.
(Para 3 of Chapter F of Exposure Draft on 'Problem Oriented Approach to Performance Audits).
- X) Analysis of the review of GR and SR.
- XI) Issues of non-compliance of the safety inspections.
- XII) Review of records of inspections conducted by Operating Officers.
 - a) Review of All work of Train Punctuality Section, MCDO, Establishment matters, VIP movements and all other matters arising from time – to – time.
 - b) Review of Industrial relations and any other matters arising from time – to – time.
 - c) Tenders and Contracts

(Refer :1) [Practice guide for Audit of Procurement](#) 2) [Practice guide for Audit of Contract Management](#) 3) Appendix – A & B of '[Standing Order on Role of Audit in Relation to Cases of Fraud and Corruption](#)').
 - d) Establishment Matters
 - e) Tools and Plants
 - f) Imprest
 - g) RTI
 - h) Review of execution of Powers regarding establishment as prescribed in SOPEST.
 - i) The powers for discipline and appeal matters as mentioned vide [DAR rules 1968](#).

7.2.8 DY. COM (FOIS)

- I) Analysis of monitoring and liaison with Divisional and Zonal Authorities of Civil/Optg., S&T and Electrical staff for timely preparation of sites and electrical fittings etc. at locations over the Zonal Railways.
- II) Review of progress of works and their commissioning as per target laid down by CAO/FOIS and Railway Board and liaison with Divisional authorities and DOT to ensure timely availability of Railway/BSNL channels upto specified locations.
- III) Review of issues regarding IRCOT/CRIS/FOIS Telecom in commissioning of FOIS terminals as well as implementation of FOIS/ICMS/TMS/COA/CMS and other related systems.

- IV) Issues pertaining to data feeding in all the divisions being done to see whether they are done timely on real time basis.
- V) Analysis of Matters pertaining to display of correct figures of Divisional/Zonal/Interchange points on computer and sorting out of discrepancies noticed.
- VI) Review of the issue and compliance of instructions issued by FOIS central organization by divisional offices.
- VII) Review of the system of properly trained staff being worked properly on FOIS/terminals in HQ and divisional offices and arrangement for training of staff in consultation with CPM/FOIS.
- VIII) Review of the functioning of the system in the Zone being done with the help of Dy.CNM and sorting out of the discrepancy in system with CRIS/CMC or CPM/FOIS.
- IX) Issues of lack of coordination w.r.t liaisoning with Network Managers, Sr. Divisional Operations Managers of his zone and central organization of CRIS and FOIS/HQ NDLS as regards working and maintenance of PCs, Printers, ACs, Hubs, Modems, Routers etc. are concerned.
- X) Issues of timely action by divisional authorities prior to extension and application of all application of all system as per instruction of CAO/FOIS.
- XI) Lack of timely feedback to CFTM as well as CPM/FOIS.
- XII) Issues or delays in coordination with CFTM/Sr. DOMs in annual maintenance contracts which are required to be entered into well in time and matter pertaining to day-to-day maintenance.
- XIII) Any other work assigned by CFTM/CAO/Superior Officials.
- XIV) Tenders and Contracts

(Refer :1) [Practice guide for Audit of Procurement](#) 2) [Practice guide for Audit of Contract Management](#) 3) Appendix – A & B of ‘[Standing Order on Role of Audit in Relation to Cases of Fraud and Corruption](#)’).

- XV) Establishment Matter
- XVI) Tools and Plants
- XVII) Imprest
- XVIII) RTI
- XIX) Review of execution of Powers regarding establishment as prescribed in SOPEST.
- XX) Review of the execution of powers of discipline and appeal matters as mentioned vide [DAR rules 1968](#).

7.2.9 ATM (GOODS)-I (under Dy.COM/Rules regarding Safety matters)

- I) Issues pertaining to revision of GR and SR (issue of correction slips).
- II) Issues regarding Monitoring of overdue cases of Refresher Course, Vision test etc.

- III) Issues pertaining to Co-ordination with Principal, ZRTI and other traffic Training Institutes.
- IV) Review of the results of Analysis and compiling of training related information.
- V) Matters pertaining to dealing of cases of dispensation related to Signal and Engineering department.
- VI) Matters pertaining to Compliance of CRS inspection and other safety related inspections.
- VII) Legal matters/Court cases of Operating department.
- VIII) Tenders and Contracts
(Refer :1) [Practice guide for Audit of Procurement](#) 2) [Practice guide for Audit of Contract Management](#) 3) Appendix – A & B of ‘[Standing Order on Role of Audit in Relation to Cases of Fraud and Corruption](#)’).
- IX) Establishment Matter
- X) Tools and Plants
- XI) Imprest
- XII) RTI
- XIII) Review of execution of Powers regarding establishment as prescribed in SOPEST.
- XIV) Review of the execution of power for discipline and appeal matters as mentioned vide [DAR rules 1968](#).

7.2.10 ATM (Goods)-II

- I) Matters of Maintenance of various Operating and Commercial circulars.
- II) Review of Preparation of Operating data.
- III) Review of the Preparation of MCDO and other monthly statistical figure.
- IV) Review of Files regarding Correspondence of letters.
- V) Review of the cases of ODC movement.
- VI) Tenders and Contracts
(Refer :1) [Practice guide for Audit of Procurement](#) 2) [Practice guide for Audit of Contract Management](#) 3) Appendix – A & B of ‘[Standing Order on Role of Audit in Relation to Cases of Fraud and Corruption](#)’).
- VII) Establishment Matter
- VIII) Tools and Plants
- IX) Imprest
- X) RTI
- XI) Review of execution of Powers regarding establishment as prescribed in SOPEST.
- XII) Review of the execution of power for discipline and appeal matters as mentioned vide [DAR rules 1968](#).

7.2.11 ATM (Planning)

- I) Review of the Examinations of plans and proposals.
- II) Analysis of the Review of Works related matters.
- III) Review of Matters pertaining to Coordination with different Divisions and departments to expedite the work.
- IV) Review of Examination of dispensation matters/ other safety matters as and when entrusted.
- V) Review of draft reply for both Boards' letters and other Works related matters.
- VI) Matters pertaining to the Compliance of inspection conducted by GM, COM and other Board members.
- VII) Tenders and Contracts

(Refer :1) [Practice guide for Audit of Procurement](#) 2) [Practice guide for Audit of Contract Management](#) 3) Appendix – A & B of '[Standing Order on Role of Audit in Relation to Cases of Fraud and Corruption](#)').

- VIII) Establishment Matters
- IX) Tools and Plants
- X) Imprest
- XI) RTI
- XII) Review of execution of Powers regarding establishment as prescribed in SOPEST.
- XIII) Review of the execution of powers for discipline and appeal matters as mentioned vide [DAR rules 1968](#).

7.2.12 ATM (Coaching)

- I) Review of issues pertaining to the punctuality of trains.
- II) Review of issues pertaining to the formation of Special trains.
- III) Review of train coaching section and all related matters.
- IV) Review of Engineering and other special Blocks.
- V) Tenders and Contracts

(Refer :1) [Practice guide for Audit of Procurement](#) 2) [Practice guide for Audit of Contract Management](#) 3) Appendix – A & B of '[Standing Order on Role of Audit in Relation to Cases of Fraud and Corruption](#)').

- VI) Establishment Matters
- VII) Tools and Plants
- VIII) Imprest
- IX) RTI
- X) Review of execution of Powers regarding establishment as prescribed in SOPEST.
- XI) Review of the execution of power for discipline and appeal matters as mentioned vide [DAR rules 1968](#).

7.2.13 Assistant Transportation Manager –Time Table

Audit of Time Tabling of Trains includes analysis of the following-

- I) It is done keeping in mind that it is a process with judicious mixture of user requirement, passenger sensitivity, local characteristics, operational constraints and other factors that are part of day to day operations.
- II) It should be borne in mind that when a new train is to be introduced issues – whether there is availability of spare terminal capacity, availability of clear cut washing line slot, spare stabling line berths, etc. after changes are made in the present time schedule of some existing trains to accommodate this new train.
- III) Review of the Criteria for deciding on the arrival and departure time.
- IV) Review of Different scenarios worked out, alternatives listed and adjustments made in timings of existing trains.
- V) Review of Actual charting of the train carried out.
- VI) Traction changing, if any,
- VII) Difference in Maximum permissible speed from section to section.
- VIII) Analysis of Booked speed of the train.
- IX) Bare running time.
- X) It should be seen that the Stoppages and their duration are based on
 - a) Type of service, Commercial requirement for–
Entraining/detraining, Reservation quota, Meal halts,
Loading/unloading of parcels.
 - b) Operational requirements include: Watering stations, Crew changing points, etc.,
- XI) Time taken for acceleration and deceleration.
- XII) Review of provision of Engineering Recovery time and Traffic Recovery time.
- XIII) Review of issues of fine tuning of crossings and precedence so that less important train do not suffer excessive detention.
- XIV) Operating time after a crossing depends on the system of working: Token system, Tokenless system, or even Automatic signalling system.
- XV) Extra time provided for attaching/detaching of slip coaches, if any based on the quantum of shunting time taken, done by train engine or not, number of coaches, position of coaches, whether inside SLR or outside the SLR.
- XVI) For traction changing normally 30' time is provided.
- XVII) Issues of Stoppages and their duration at various stations.

- XXVIII) A demand for new stoppage should be processed only if it justifies the basic operational needs and coaching earnings.
- XXIX) Time tabling of suburban services which do not follow the same logic as for other long distance trains would be reviewed to see that platform, coaches, path are available.
- XX) Maximum utilisation of EMU coaches is ensured by working them to an optimum rake link.
- XXI) Additional paths are extracted to some extent by reducing the speed differential between successive trains.
- XXII) Review of long term solution for longer rakes and the standardization of coaching rakes in the pursuit.
- XXIII) Review of preference to integrated rake links instead of standardization for solving the problems related to staff, catering, maintenance etc.
- XXIV) Review of passenger trains run on an integrated rake link where one single rake may work upto 12 pairs of trains, before it gets maintained at one of the terminals with the objective to come up with rake links where maximum utilisation can be achieved
- XXV) Passenger services being a losing proposition for IR, are generally restricted by only 2 constraints: –availability of coaches and availability of locos. Therefore a review of efforts made for significant improvement in the running of these services in order to improve overall operations of IR, provide better quality of service to passengers, and improve IR’s overall image, is evident.
- XXVI) Review of, certain technically superior services that have been introduced in certain selected sections by way of replacement of existing passenger services such as MEMUs,, DMUs., rail bus for branch line sections having very low traffic, etc.
- XXVII) Power Plan, Loco links and Crew requirement.
- XXVIII) Analysis of Planning and expansion of use of IT and computerization in the coaching operation.
- XXIX) Review of execution of Powers regarding establishment as prescribed in SOPEST.
- XXX) Review of execution of Powers of discipline and appeal matters as mentioned vide [DAR rules 1968](#).

7.2.14 Zero Based Time-tabling

Audit may also focus on the new feature of Zero Based time-tabling which is to be introduced shortly with features as detailed below –

Zero Base Timetabling is switching over from the Mundane exercise of following a set printed timetable a very Macro based exercise of scheduling trains based on scientific principles, ensuring adequate corridor blocks for maintenance,

increasing throughput by providing freight corridors, improving punctuality, improving utilization of Rolling Stock and providing convenient and efficient services to the passengers and increasing revenue while cutting down losses in specific routes. The benefits of Zero Based Time Tabling are further discussed as under -

I) Rationalization or consolidation of slots, terminals

Reworking of daily slots for freight trains, normal trains, and maintenance blocks across a section. Importance will be given for all three with a certain amount of rationalization in timings allocated for freights and passenger-carrying trains. This may help speed up trains. Rationalizing the terminating points also helps in faster turnaround of a rake. Instead of travelling almost empty (or on a section served by numerous other trains) for the last leg, if the train is terminated at a shorter location, the rake gets more time for attention, watering, maintenance, etc.

Rationalize stoppages and trains taking into account the demand, utility for the passengers and commercial viability. One of the aspects of the initiative will be the gradual introduction of the hub and spoke concept with a view to facilitating easy transfers between “hubs” and “spoke” and inter-modal connectivity.

- II) Provision of integrated ticketing, access for persons with disability, leisure facilities, check-in facilities, transfer/transit facilities, and amenities such as travelators, escalators, elevators etc., at identified stations designated as “hubs”. The idea is to increase the occupancy of poorly patronised trains and to reduce waitlisting in those trains which are in high demand.
- III) Create more paths for trains by squeezing in of time relaxations provided in the time tables
- IV) Speed up train travel in the country i.e. Potential reduction in journey times for several trains with a higher maximum permissible speed, removal of unnecessary halts and improved average speeds.
- V) Accommodate the speed upgrades.
- VI) Change of terminal may improve accessibility as it would do away with the need to fight one’s way to and through crowded terminals.
- VII) Extensions of trains could mean better connectivity with existing services.
- VIII) Dedicated corridor for freight trains and passenger trains may bring about improvements in freight movements which may be institutionalized and incorporated in the zero based time table
- IX) **Review of Buffer or allowance timings**
Presently, trains have two types of time allowances factored in at various stages of their trips. One is the Engineering Allowance (EA), to allow

slower movement at maintenance locations). The other is Traffic Recovery Time (TRT, the time allowed for trains to stop for overtaking by a faster train, wait at outer signals for want of platforms, wait at previous stations for want of clear path to the next block, etc.). The multiple iterations of these allowances are reviewed and rationalized, and may save more time.

X) **Slots for Private Trains**

Another important factor that has probably played a role is the privately operated trains that IR proposes to introduce. These private trains also need to be run on the same network and IR has to find slots for them. Starting with a clean slate, formulating a totally new time table that has enough spacing for these trains with the requisite gap before and after will need some rescheduling.

**7.3 Audit of Unit Level -
Divisional Level**

Check List of items to be seen during Audit inspection of the office of :-

7.3.1 Sr. Divisional Operating Manager and its subordinate offices.

- I) Irregularities in traffic Transportation, planning and monitoring for over all freight operation.
- II) Loss of earning capacity of wagons due to abnormal detention at terminals/good sheds.
- III) Non-achievement of targets of loading and earning by the concerned stations.
- IV) Loss of cost of haulage due to non-rationalization of longer carried routes.
- V) Loss due to non-functioning of electronic in motion weighbridge.
- VI) Review of punctuality of passenger carrying trains.
- VII) Mis-management of crew deployment.
- VIII) Training of Operating staff/shortfall in imparting training.
- IX) Crew Management (Guard) and Roaster of Guard.
- X) Power plants indicating the daily average of locos required and planned for freight
- XI) Review of shunting staff.
- XII) Punctuality loss due to detention of train outside the station.
- XIII) Avoidable detention of passenger/Goods trains outsider or at the station/yard and action taken by Operating Department to avoid the same.
- XIV) Delay in sending sick wagons/coaches to shop for repair.
- XV) System of providing blocks for maintenance as per demand.
- XVI) Timely completion of yard remodelling etc. wherever required.

- XVII) Non-Optimum utilization of guard, avoidable payment of breach of rest allowance due to inadequate planning.
- XVIII) Non-revision of time table after increased infrastructure such as doubling electrification.
- XIX) Delay in exchange of power at interchanging points or traction changing points.
- XX) Abnormal detention of rolling stock in route/In yard (with analysis of FOIS data.)
- XXI) Improper operation of diesel Locos over electrified routes.
- XXII) Review of Accident report registers maintain in the safety branch-non-recovery of damage and deficiency charges and accident relief train charges
- XXIII) Deficiency in passenger amenities
- XXIV) Non-closure of uneconomic branch line.
- XXV) Avoidable detention of train due to non-closure of L-xing in spite of commissioning of ROB/RUB.
- XXVI) Blockage of Platform due to delay in shunting of trains.
- XXVII) Analyze for unloading points where damages are taking place
- XXVIII) Short load running in BCNS, BOXN
- XXIX) Under load running of BOXN HL or BOBRN or BCNHL rakes, leading to extra running of rakes per day on IR system.
- XXX) Non-provision of basic necessity of longer loops at various station distances for long hauls
- XXXI) Non-achievement of advantages of long haul.
- XXXII) Review of the progress of Initiatives for capacity augmentation, Dedicated Freight Corridor, Right Investments, Improving Port Connectivity, Improving Rolling Stock.
- XXXIII) Review of the container operations –
 - a) Frequent cases of longer handling time or blockage of siding by the respective operators.
 - b) System of documentation for stabling, movement, correspondence etc.
 - c) Compliance of Prescribed system of information exchange between Railways and CTOs
 - d) Delay in provision of locomotives attracts penalty, such cases should be ideally zero. Any case arising should be thoroughly investigated and action taken to avoid recurrence.
 - e) Clearance of enroute detached BLC unit wagons.
- XXXIV) Working of the Freight Operations Information System (FOIS) may be analyzed to see if the desired Strategic Advantages are Derived from the FOIS System

- XXXV) Issues regarding extension of the current business practice from bulk movement of freight traffic in train load formations to piecemeal traffic by clubbing and moving together similar type of stock in ‘Hub and Spoke’ arrangement to increase its market share by re-diverting high profit yielding piecemeal cargo from road to rail.
- XXXVI) Irregularities in Global tracking of consignments in real time Rakes or individual wagons.
- XXXVII) Provisions of insight and pipeline of consignments thus captured on the entire BG network is made available for timely planning and just in time inventory management on a time span cargo movement which may extend to 2 to 5 days from origin to destination.
- XXXVIII) Position of facilitating acceptance (customer’s orders), billing and cash account of freight traffic from identified nodal customer centres which may not necessarily be the handling terminals.
- XXXIX) Non-Extension of such facilities to customer’s premises and introduction of ecommerce, benefiting both IR and trade and industry, by eliminating manual transactions which necessarily add to the burden of logistics management.
- XL) Issues with provision of requisite foundation for a total logistics system furnishing real time information of the chain of physical distribution, an essential element in reducing inventory costs.
- a) Review of Rake Management Systems
 - b) Review of Terminal Management Systems
 - c) General review of Crew Management System.
 - d) Review of other benefits of FOIS and the integrated Control charting of trains through FOIS -
 - e) Review of the RMS software having Train cycle and Yard Cycle in connection with the tasks that are used for various online reporting.
- XLI) Review of the activities of Railway regarding its initiatives to increase the Line Capacity of a Section viz. by increasing CSL / CSR of all the running lines at all stations and yards, reducing the block section etc.
- XLII) Review of the Order of priority for increasing line capacity works:
- XLIII) As section capacity works involve huge investments and long gestation periods, planning for such works has to be done with meticulous care to avoid traffic bottlenecks on one hand and uncalled for expenditure on the other hand.
- XLIV) Review of the Organisational and operating measures to ensure optimum utilization of the existing operating assets by:
- a) Time table improvements.
 - b) Reducing disparity in inter-sectional running times.
 - c) Review of sectional running times.

- d) Improving efficiency of staff.
 - e) Efficient operation of yards, station and terminals.
 - f) Improved maintenance of equipment.
 - g) Monitoring of trains by Officers and Inspectors.
- XLV) Review of Throughput: It may be reviewed to see if with increase in throughput there is -
- a) Increase in Wagon Utilisation
 - b) Increase in Railways Revenue.
 - c) Easing of Yard / Sectional Congestions.
 - d) Increase of Reliability.
 - e) Customer is satisfied and repose confidence on Railways.
 - f) Cost of Transport of Freight Reduces.
 - g) Interchange commitments with adjoining Railways are fulfilled.

(For Pt II-III, XII-XIV, XVII – XXXI, XXXIII (a) (d) (e), XXXIX refer Para 3 of Chapter F of Exposure Draft on ‘Problem Oriented Approach to Performance Audits).

7.3.2 Chief Office Superintendent under SR. DOM

- I) Casual leave and attendance register.
- II) Review of important cases.
- III) Receipt and issue of stores and uniforms.
- IV) Inventory of dead stock.
- V) Wagon allotment.
- VI) Damages to stock due to rough shunting.
- VII) Hire charges for traffic vehicles.
- VIII) Register of advice notes.
- IX) Guard van stores equipment.
- X) Review of previous inspection report of Audit and accounts.
- XI) Review of census reports of trains.
- XII) Review of important lines.
- XIII) Review of quarter position.
- XIV) Pairing of issue notes and advice notes.
- XV) Review of pay sheets.
- XVI) Review of pass account.
- XVII) Review of the payment of daily allowance.
- XVIII) Review of the sanctioned strength and actual strength of staff.
- XIX) Duty list file.
- XX) Policy file.
- XXI) Tenders/Contracts

(Refer :1) Practice guide for Audit of Procurement 2) Practice guide for Audit of Contract Management 3) Appendix – A & B of ‘Standing Order on Role of Audit in Relation to Cases of Fraud and Corruption).

- XXII) File of RTI cases.
- XXIII) Cases of Long Absentee.
- XXIV) D and AR case files.
- XXV) Over all supervision of Operating branch/section in DRM's office.
- XXVI) Early clearance of HQrs. letter reply / DO letters reply.
- XXVII) Submission of required information to HQrs in time.
- XXVIII) Chasing of files avoiding undue delay.
- XXIX) Circulation of instruction received from Railway Boards/HQrs/Divisional level to all concerned in time.
- XXX) Deal with court cases / Audit paras / inspections in time.
- XXXI) Any other duties as assigned by administration.

7.3.3 CONTROL Organization

Review of Books/documents and basic records kept in control office.

- I) It may be seen that the Station working rules of all stations are updated.
- II) Issues regarding Working facilities available on the trans-shipment shed.
- III) Issues regarding Schedule of shunting engines in the various yards.
- IV) Check of Link diagrams of rakes and engine working, passenger services and also of goods trains where laid down.
- V) Review of Crew link diagram of the various services, for the running staff.
- VI) Issues of infringement of maximum moving dimensions permitted on the various sections of the Railway.
- VII) Review of Map showing the Maximum permissible axle load on all the Railways with which traffic is interchanged.
- VIII) Review of Charts showing line capacity of the various sections.
- IX) Review of plans of the various sections of the jurisdiction and details of train watering, engine fuelling etc.
- X) Review of Master charts depicting all trains indicated in the working time table in force.
- XI) Charts showing jurisdiction of the various official details of :
 - a) The maintenance branch of the Post and Telegraph department responsible for maintaining control circuit wires in good condition.
 - b) The various departments of the Railways,
 - c) Zone and telephone numbers of Civil, Police, Military authorities.
 - d) List of various hospitals with Telephone Numbers.
 - e) List of stations Civil, district-wise.
 - f) OHE Sectioning diagram.
- XII) Diagrams- showing the layout of line wires of the Control Circuit.
- XIII) Line patrol chart
- XIV) A calendar of returns.
- XV) Cranes and wagon weigh bridges.

- XVI) Turn tables and Triangles.
- XVII) List of spare coaches based in the divisions as well as slip coaches running on and across the division.

a) **Review of Registers maintained by Section controllers :**

- i. Sections controller's diary and charge book.
- ii. Inward message book.
- iii. Outward message book
- iv. Working Order register
- v. Weather warning and acknowledgement register
- vi. Sick wagon register.
- vii. Yard report register.
- viii. Stock report register
- ix. In-coming and out-going trains RD (Running Diary) (other than passenger)
- x. Train Advice (T.A. Book)
- xi. Caution order register.
- xii. Caution order message book.
- xiii. Morning (6'O clock) position registers.
- xiv. Engine book.
- xv. Interchange Register.
- xvi. Load register.
- xvii. Incoming and Outgoing passenger Train Running Diary.
- xviii. Points and S andT Failure Register.
- xix. Important Yard balance Register.
- xx. Control failure Register
- xxi. Safety circular register
- xxii. Road map register

b) **Chief Controller (Movement), (Coaching) / Dy. Chief Controller:**

- i. Yard Running Balance Register.
- ii. Dy. Chief Controller's Diary and Charge Book.
- iii. Train Advise Book.
- iv. Bans and Restrictions register
- v. Forecast and Acceptance Book.
- vi. Train Ordering Book.
- vii. Punctuality Register.
- viii. Without brake-van movement register.
- ix. Accident Register.

(Para 3 of Chapter F of Exposure Draft on 'Problem Oriented Approach to Performance Audits).

- x. HQ's Conference Register.
- xi. Central control register
- xii. Emergency control register
- xiii. Goods Train Performance Register
- xiv. FATO register
- xv. GM's Unusual Occurrence Register.
- xvi. CTNL (Movement) / (Coaching) / Dy. CTNL's Order Book.
- xvii. ODC Register.
- xviii. Rajdhani Express (and similar trains) Caution Order Register.
- xix. Emergency and General Control Office Message Register (Inward)
- xx. Emergency and General Control Office Message Register (Outward)
- xxi. Engine /Book.
- xxii. Interchange Register.

7.3.4 Station Master/Station Superintendent.

- I) Attendance register and casual leave account Pay Bills.
 - II) TA Bills.
 - III) Salary bill
 - IV) Tools and Plants.
 - V) First Aid Box
 - VI) Consumable stores.
 - VII) Postage account
 - VIII) Stationery account
 - IX) Station Pay orders and supplementary Pay sheets..
 - X) Rent rolls and quarter register.
 - XI) Uniform Account.
 - XII) Passes and PTOs.
 - XIII) Leave account.
 - XIV) Scrap ledger.
 - XV) Work orders.
 - XVI) Review of cases.
 - XVII) Check of attendance with tickets and system of marking of attendance.
 - XVIII) Execution of tenders and contracts, if any.
 - XIX) Store Bills.
 - XX) Report on loss of engine fittings.
- (Refer Appendix – C of [‘Standing Order on Role of Audit in Relation to Cases of Fraud and Corruption’](#)).
- XXI) Register of Plant and Machinery.
 - XXII) Use of disposal of cranes.

- XXIII) Hire of diesel engines from other Railways and engines loaned to other Railways.
- XXIV) Review of demurrage and wharfage cases.
- XXV) Review of register of deficiencies.
- XXVI) Disposal of surplus materials.
- XXVII) Unnecessary detention of engines for repairs and shortage of materials etc.

(Para 3 of Chapter F of Exposure Draft on ‘Problem Oriented Approach to Performance Audits).
- XXVIII) Cases of theft and losses.

(Refer Appendix – C of [‘Standing Order on Role of Audit in Relation to Cases of Fraud and Corruption’](#)).
- XXIX) Damages to engines due to careless and rough shunting.

(Para 3 of Chapter F of Exposure Draft on ‘Problem Oriented Approach to Performance Audits).
- XXX) Review of last inspection reports both by Audit and Accounts.
- XXXI) Transfer of material from one shed to another.
- XXXII) Engagement of substitute in leave vacancy.
- XXXIII) Rent rolls and quarter register.
- XXXIV) Arrangements for the bulk supply of diesel.
- XXXV) Review of working contracts
- XXXVI) Review of General Records and Registers: TSR and Private No. sheet, Line block and clearance register, SWR, Officers’ Inspection Register-Indexing, proper filing and compliance, TI(M)’s Inspection Register, SM’s Night Inspection Register: (Frequency and time), PME Register (cross-checked with certificate), Refresher Course Register (cross-checked with certificate), Assurance Register for C and D Categories: (cross-checked with Attendance Register and counter signature by SM), Staff counselling register, Emergency cross-over register, Disaster Management Plan Book, Rule Books: GR BWM AM and Train intact register.
- XXXVII) Review of Transportation and Safety Records and Registers: SI-24 Register:, SI-4 Register, Relay Room Register:, Stable load Register:, Points and Lock Indication appearing, Caution Order Register, Safety gradation Register, Safety Circular, Safety Alert Advice, Joint Points and Crossing Register, OP/T.124 Register, T.369(3b) and T-369(I) and cross checked with SI-24 Register, Abnormal working Forms and Register: T/A 1425, T/B-1425, T/C 1425, T/A602, T/511,

Miscellaneous - Cleanliness, lighting arrangement, water source, lavatory.

7.3.5 Area Traffic Manager/ Area Officer/ Chief Yard Master of Marshalling Yard/ Station Yard

- I) Review of the functioning of Marshalling Yards following objectives of a Marshalling yard need attention to see that all marshalling operations are done on the basis of Quick transit, Economy and Safety.
- II) Review of the compliance of General Principles of Marshalling viz.
 - a) Passenger coaches are marshalled in middle.
 - b) Non-passenger carrying stock is scrutinized next to engine or in the rear of the train.
 - c) Safety Marshalling of SLR and Anti-telescopic / Steel bodied Coaches on Passenger trains and that of Goods train is ensured as per specific instructions contained in the G&SR and Operating Manual for -
 - i. Marshalling of Mail express trains,
 - ii. Marshalling of short service trains,
 - iii. Marshalling of passenger and mixed trains,
 - iv. Marshalling of goods trains, and
 - v. Ghat marshalling:
- III) Review of the performance of the yards for its efficiency, reliability, economy and safety may be done with respect to the following activities:
 - a) Passing through trains after changing of engine and carriage examination and detaching sick wagons, if any, and adjusting load of the train if necessary.
 - b) Breaking up and sort out terminating trains and loads and the local loads originating in the yard.
 - c) Forming originating through trains for the farthest point possible in accordance with long distance Marshalling orders as laid down by the HQ office.
 - d) Forming shunting and van trains for the different sections served by the yard.
 - e) Holding back trains and wagons until they are able to go out.
 - f) Keeping wagon detention to the minimum while planning item No. (a) to (e).
 - g) Moving train engines and pilots between the yard/Loco Shed and sidings.
 - h) Placement and removal of inward loaded wagons for the goods shed, loco shed, private sidings etc. served by the Marshalling yard.
 - i) Placement and removal of wagons from the repacking shed to the yard.

- j) Placement and removal of sick/fit wagons from the sick lines.
 - k) Assessment of room by the nominated shunting trains for roadside stations.
 - l) Arrangements for supply of stock as per Indent Register and ODR required by the road side station in accordance with the orders received from the CTNL (Stock).
 - m) Weighment of wagons in certain nominated yards as and when required.
 - n) Maintenance of the correct tally of the daily output of the yard.
 - o) Maintenance of record of detentions to other kinds of stock such as local loaded, sick wagons, empties and special stock etc.
- IV) Review of other factors affecting working of the yards:
- a) Lack of proper advance planning and co-ordination between the Control and the yards, and want of proper co-operation between the yard staff, loco shed staff and carriage and wagon staff, affects yard working adversely.
 - b) Sometimes, while breaking up the terminating trains, local wagons are not properly collected in specified lines and they remain scattered in the sorting and Marshalling lines or other parts of the yards thereby causing undue delay in the yard operations.

(Para 3 of Chapter F of Exposure Draft on ‘Problem Oriented Approach to Performance Audits).
 - c) Late or irregular removal of loads from local areas affecting timely placement of wagons in their appropriate sidings is often a chronic cause of trouble in the working of the Yard.

(Para 3 of Chapter F of Exposure Draft on ‘Problem Oriented Approach to Performance Audits).
 - d) Empty stock should not be allowed to lie scattered all over the Yard.

(Para on ‘**Evidence gathering methods**’ from ‘[Supplementary guideline on evidence gathering, analysis and evaluation techniques in Performance Audit](#)’).
 - e) Sick wagons and wagons for adjustment of loads and transhipment of contents often lie scattered throughout the Yard thus hampering the Yard operations.

(Para on ‘Evidence gathering methods’ from ‘[Supplementary guideline on evidence gathering, analysis and evaluation techniques in Performance Audit](#)’).

- f) Shunting engine allowed more than the specified time for loco requirements at fixed intervals.
(Para 3 of Chapter F of Exposure Draft on ‘Problem Oriented Approach to Performance Audits).
- g) Higher wagons balance in a Yard affects its mobility.
(Para 3 of Chapter F of Exposure Draft on ‘Problem Oriented Approach to Performance Audits).
- h) Efficiency of the Yard shunting engine or requirement of a better shunting engine or an additional shunting engine during the busy periods for better working of a Yard.
- i) Review of Issue of Yard layout: The shunting Jamadar and the Yard Master should carefully watch if any particular feature of the layout, such as wrongly placed cross over or a short shunting neck of isolation of two busy groups of lines is a restrictive factor in the efficient working of the Yard and if any minor additions and alterations, such as providing an additional crossovers, positioning an existing crossover correctly, lengthening of a particular line, etc. are likely to improve the working of a Yard.
- j) Delay in the release of the wagons by public and departmental consignees cause heavy accumulation of local wagons thus affecting the working of the Yard.
(Para 3 of Chapter F of Exposure Draft on ‘Problem Oriented Approach to Performance Audits).
- k) Non-identification of any particular traffic, which affects the mobility of the yard, is required so as to advice to control to restrict the inflow.
- l) Review of cases of heavy congestions requiring block back on the neighbouring sections.
- m) Review of the accidents in yards which temporarily reduce their working capacity and the steps taken to regulate the inflow of trains into the yard thereafter until the emergency is over and the yard has regained its normal working capacity.
(Para 3 of Chapter F of Exposure Draft on ‘Problem Oriented Approach to Performance Audits).
- n) Late start of trains from the Yard resulting in delay of subsequent formations of trains.
- o) Bans and restrictions imposed from time to time.
(Para 3 of Chapter F of Exposure Draft on ‘Problem Oriented Approach to Performance Audits).

- p) Yard facilities: Ordinarily a Yard should be adequate enough for its requirements of sorting, handling of local traffic, formation of train and for holding back stock until it can go out on the sections or to various installations in the local area. If frequent congestion takes place in a Yard or a Yard show poor performance, the entire working should be thoroughly examined.

(Para 3 of Chapter F of Exposure Draft on ‘Problem Oriented Approach to Performance Audits).

- q) Want of proper working facilities, such as adequate lighting, communication between the different key-points in the Yard and Yard Master and The Assistant Station Master requiring a number of messengers to run about in the Yard for this purpose, affecting the working of the Yards adversely.

V) Other factors to be reviewed which affect the Yard working:

- a) Non – rectification of hump gradients.
- b) Hump shunting not useful enough for the loads which require pushing of loads.
- c) Under load running of outward trains.
- d) Trains received mis-marshalled.
- e) Congestion/interruption on the section or in the intermediate or terminal Yards.
- f) Heavy receipts of local wagons.
- g) Shortage of engines.
- h) Train Crew shortage.
- i) Heavy shortage of Yard working staff including C&W staff.
- j) Mixing of loads with CBC and ordinary couplings.
- k) Non-transfer of X-loads regularly.

(Refer Para 3 of Chapter F of Exposure Draft on ‘Problem Oriented Approach to Performance Audits except (f)).

VI) Review of Operation Considerations Governing Design of a Yard

- a) The lay-out of the Yard should be such that as far as possible movements of wagons in their several Marshalling operations would be continuous and progressive in the direction of the destination of the wagons because reverse or zig-zag movement reduces efficiency. The reception lines, sorting lines, shunting necks, Marshalling lines and departure lines should, wherever possible, be arranged with this object in view.
- b) The layout should also satisfy the basic principles of maximum flexibility in movements which are required to be performed may be

carried out. At one and the same time it should be possible to perform all the different movement which is to take place at the same time.

- VII) Review of the independent movements within one and the same area should be done to see if they are planned as far as possible and there is -
- a) Simultaneous reception of train from different directions.
 - b) There should be separate Up and Down yards.
 - c) Simultaneous dispatch of the trains to different directions
 - d) Two or more shunting engines working do not interfere with one another, by provision of separate shunting necks.
 - e) Reception of one train not interfering with the departure of another train and vice-versa.
 - f) Reception of train in one part of the Yard should not interfere with shunting in another part.
 - g) Inadequate facility of light and communication in the different parts of Yard. It should be seen that the Yard are so designed as to permit future extensions in each important section like reception lines, sorting lines /marshalling group etc.

7.3.6 Review of Marshalling Yard Statistics and other instructions of Head Quarters regarding

- I) Wagons dispatched,
- II) Daily average number of wagons dispatched,
- III) No. of trains received and dispatched,
- IV) Number of wagons dealt with per shunting engine hour.

Where daily records are kept of the working of shunting engines according to hours spent i.e.

- I) Inside the Marshalling Yard
- II) Outside the Marshalling Yard and
- III) Average detention per wagon

In Scheduling of Trains, the following Audit checks may be done –

- I) The overall schedules and numbers of trains, as reflected in the published passenger timetables and working timetables, are decided in advance keeping in view operational aspects such as loco availability, loco changeovers, crew changes, section capacity, etc.
- II) A control chart is drawn up properly by the section controller or his staff for each day incorporating all the details like sections, stations, level crossings etc.
- III) The cabin control crew are implementing the directives of the section controllers by operating the points, signals and interlocking etc.

- IV) Whether details of five/ four hours block has been given for each section and the utilization of this block shall be checked with actual utilization along with target of work and actual work completed.
- V) List of Permanent Speed Restrictions shall be reviewed and action taken to reduce the same may be reviewed. Temporary speed restrictions effective for long period may be, also, checked thoroughly. Loss on this account shall be calculated on the basis of RDSO's Ready Reckoner for Calculation of Time Loss on account of Engineering and other speed restrictions.

(Para 3 of Chapter F of Exposure Draft on 'Problem Oriented Approach to Performance Audits).
- VI) This loss of time should be related to cost of engine per hour (declared by Railway Board every year effective from 1st July) and loss may be calculated.
- VII) Whether Level crossings have been eliminated as per Corporate Safety Plan (2003-2013) through construction of RUBs/ ROBs.

7.3.7 Audit of Derailment Cases

Regarding Audit of Derailment Cases, the following points reported by the Investigators may need examination -

- I) Reports regarding condition of track with special reference to gauge cross level, super elevation and other specifications. Review of the rough sketch showing the position of derailed vehicles marks on sleepers and indicated point of drop/ mount is indicated.
- II) Locomotive speed records/ graph.
- III) Condition of rolling stock with special reference to brake power; marshalling of trains and engine details as also breakage of components like brake blocks under-frame assemblies having caused obstructions if any.
- IV) The position of block instruments, signals, points indicators mentioned in the report.
- V) Whether the details of panel interlocking position of switches and indicators recorded preferably by two officers or two Sr. Subordinates, at stations, of different branches and whether the relay rooms were sealed;
- VI) Seizure and freezing of all records have been done as laid down in accident manual
- VII) The prima-facie cause of the accident has been mentioned with expected time of restoration, Marshalling of the train, with regard to anti-telescopic coaches;
- VIII) Photographs from different angles to assist in reconstructing the scene of the accident are available on record;

(Refer Para on ‘Evidence gathering methods’ from [‘Supplementary guideline on evidence gathering, analysis and evaluation techniques in Performance Audit’](#)).

- IX) Review of the detail of accident as reported before the Accident Enquiry Committee including the detail of the track and coach/wagon if they were examined jointly and the details so recorded were jointly signed by the Sr. Subordinates available at the site.
- X) Review of the Speed of the train just before the accident
- XI) Uneven load/shifted load/load in all the vehicles must be checked to get an idea of loading and lashing/securing loads.
- XII) Application of brakes and Brake power of the train and location of vehicles without brake power or whether all hand brakes were in released condition.
- XIII) How was the train received or dispatched by the stationmaster? Whether station staff adopted any abnormal method of working.
- XIV) Sudden reversal of points S&T failure reported before the accident – how and when was it set right.

7.3.8 Audit of Container Train Operation

During Audit of Container Train Operation, the following issues may be looked into :

- I) Each Rail Terminal shall have rail facilities for handling Concessionaire Trains along with locomotive in conformity with siding rules prescribed by Railway Administration from time to time.
(Annexure III of [‘Guideline for Compliance Audit of Public Private Partnership \(PPP\) Arrangements.’](#))
- II) Provision of RDSO approved in-motion weigh-bridge of prescribed standards for weighing of Wagons with and without containers of the Concessionaire’s Train.
- III) Provision of TMS and such other facilities as may be required to interface with and ensure transfer of data online to FOIS of Railway Administration.
- IV) The Agreement has been entered into for a period of 20 years starting from the Commercial Operations Date.
- V) The rights of the Concessionaire are included in the agreement with following provisions: -
 - a) The right to undertake the business of collecting, storing and loading onto Wagons, consignments of goods from any third party;
 - b) The right to determine, charge, collect, retains and appropriate all the fees that it charges from the consigners;

- c) The right to obtain access to Rail Terminals and develop, own, operate and maintain Rail Terminals, including inland container depots;
 - d) The right to procure and own/lease Wagons and containers.
 - e) In the event the Concessionaire fails to operate its Container Trains in accordance with the requirements of this Agreement within three (3) years from the date of award of the Approval, Railway Administration shall have the right to terminate the Agreement.
- VI) Recovery from Concessionaire from time to time when Railway administration provided its own Brake vans,
- VII) In the event, any of the Wagons of the Concessionaire are lying idle in Railway area; Railway Administration shall levy a Stabling Charge as specified by Railway Board from time to time, beyond normal permissible time.
- VIII) The Concessionaire's Wagons shall be maintained by the Railway Administration in accordance with the maintenance schedule notified by the Railway Administration. Railway Administration shall normally complete the intensive train examination within a period of 6 hours from the time the Concessionaire's Wagons (in empty Rake formation) are handed over by the Concessionaire for such examination. Audit shall check that maintenance was completed within 6 hours and Stabling charges were not paid to Concessionaire for every 24 hours of delay.
- IX) At least four (4) hours prior to the planned departure of Concessionaire's Train, the Concessionaire has to submit an indent ("Indent for Locomotive") for supply of locomotive.
- X) If the Concessionaire, any time prior to arrival of a locomotive cancels its Indent, the Concessionaire is liable to pay to Railway Administration indent cancellation charges equivalent to one hour Locomotive Detention Charges. In the event, indent for cancellation of locomotive is received by Railway Administration after the loco is dispatched for the Rail Terminal, the Concessionaire in addition to indent cancellation charges, shall also be liable to pay to Railway Administration such charges as may be prescribed by Railway Administration for the infructuous movement of locomotive both ways.
- XI) If after arrival of the locomotive at the Rail Terminal from where the train is required to depart, or the Rail Terminal where the train is required to terminate, as the case may be, the Concessionaire's Train, for whatsoever reason not attributable to Railway Administration, is not attached or detached and released (as the case may be), prior to expiry of the Free Waiting Time of two hours (entry to exit), the Concessionaire shall be liable to pay to Railway Administration, Locomotive Detention Charges for every hour (or part thereof) for which the locomotive is detained

beyond the Free Waiting Time. Provided however, if a locomotive is detained for a period of more than eight hours at any Rail Terminal (either the Rail Terminal of origin or of termination, as the case may be), then, without prejudice to the Concessionaire's liability to pay to Railway Administration the Locomotive Detention Charges, Railway Administration shall have the right, but not the obligation, to withdraw and/or remove the locomotive from such Rail Terminal. In case Railway Administration withdraws and/or remove the locomotive from the Rail Terminal after detention of 8 hours, the detention along with movement charges shall be levied without granting any free time.

- XII) Railway Administration, in the event of delayed supply of locomotive beyond 12 hours from the indented schedule time of departure of the Concessionaire's Train, is liable to give to the Concessionaire a onetime rebate equal to two percent of the haulage charges payable by the Concessionaire for the Booked Route. During Audit it should be seen that there is frequent concession paid to concessioner due to failure of Railways.

(Para 3 of Chapter F of Exposure Draft on 'Problem Oriented Approach to Performance Audits).

- XIII) In the event a Concessionaire's Train operates with lesser number of Wagons/Containers than those prescribed in the Block Rakes ("Non-Block Rake Trains"), the haulage charges for such Non-Block Rake Trains shall be recovered on the basis of the minimum composition of Block Rake as specified by Railway Administration.
- XIV) The Concessionaire is liable to pay to Railway Administration Stabling Charges, in the following events: In case the Concessionaire's Train suffers detention at the serving station for reasons attributable to the Concessionaire or when the Concessionaire either declines to accept Wagons inside the Rail Terminal, scheduled to be the terminating Rail Terminal or is not in a position to receive placement of subsequent Wagons; or In case of non-acceptance of trains inside any port by the port authority concerned; or at any of the stations en route due to any reason attributable to the Concessionaire.
- XV) Stabling Charges shall be levied only where the detention of the Concessionaire's Train is for a period in excess of 4 hours.
- XVI) Stabling Charges shall be payable at the rates notified by Railway Administration from time to time and the Railway Administration shall have the right to revise the Stabling Charges on an annual basis; provided that any increase in charges in any financial year during the term of this Agreement, shall not exceed 10% (ten percent) of the charges payable in

the preceding year. The current Stabling Charges are declared time to time by Railway Board.

8. AUDIT CHECKS IN RESPECT OF IT APPLICATIONS IN OPERATING DEPARTMENT

For supplementing the above, the detailed check of the IT utilities installed at various locations may be done as under –

8.1 Crew Management System

(Refer para 3 of [Standing Order on “Auditing in an Information Technology \(IT\) Environment’](#), Para 17 of Chapter 3 of [‘Regulations on Audit and Accounts 2020’](#))

During Audit Modules of Crew Management System, the following checks may be exercised:

- I) List of essential data that needs to be entered by all lobbies for making CMS hardware and software completely functional like Bio-data of the crew Drivers, Assistants, Shunters, Guards and Loco Inspector (LI), Crew booking routes, Yard details, Training locations, Train pulling Locations, Rest types, LI monitoring particulars, Holiday, Crew Gradation, Yard details, Training locations, Rest types, LI monitoring particulars, Holiday, Crew Gradation, Coal Pilots section, Non run Allowance, Configure Routes., Reset Crew Password, LR due frequency, Add QUICK questions has been entered.

(Refer Sl. No. V of Para No. 5.14- Chapter V of [‘Environment and climate change Auditing guidelines’](#)).
- II) Routes are created, starts by entering the FROM and the TO station which is the Start and the End station of that route with alternate routes i.e. via options.
- III) Sign on time is before 30 minutes of the time as per Traffic Advice (TA) and it is not more than 30 minutes and Sign ON activity is carried out at the lobbies in the presence of the supervisors.
- IV) All working crew have passed the breathalyzer test and in case of positive test (i.e. detection of alcohol in the breath), the action taken thereon.
- V) Read only option available on the circulars screen that allow crew member to read the circulars pertaining to Safety, Technical (Electrical), Technical (Mechanical) and others.
- VI) While making a circular the access/ provision is available in system in respect of Login user name and designation, Date and time of entry, HQ from where issued, Circular Type, Date of issue, Issuing authority, Subject, Matter, Date of issue, Subject of the circular, Date of expiry.

- VII) The crew have selected one of the circulars by clicking on any one of them to go to the circular details and the crew click the read circular option button.
- VIII) The supervisor has authorised the sign ON before the crew sign OFF at the other lobby,
- IX) While signing OFF at HQ or outstation, the different rest particulars are provided by the crew and the supervisor has sanctioned the rest.
- X) While signing OFF, whether crew has reported abnormality of tracks, signals, OHE, loco etc. and suitable action taken on the reported abnormality may also be seen.
- XI) Shunters were chosen from the list of available shunters.
- XII) The shunter should have done yard L.R for the yard he is being booked. LR shall become due in 6 months.
- XIII) Since the HOER requirement is to be checked by the Administrative office, the Crew Management System shall not check the rest particulars or the HOER rules.
- XIV) The shunters due for PME are not to be booked.
- XV) The crew is also fetched based on the list of locomotives mentioned in the shunter roster.
- XVI) The shunters are not been due for safety training and other technical training.
- XVII) System generate a list of day details for all the crew who will be available for duty 24 Hrs in advance.
- XVIII) Mobile number of all crew members is available with system for automatic call and name appears in Call Serve screen before 4 hours from the Call Serve time.
- XIX) A unique ID has been allotted to Loco Inspector (LI)
- XX) LI BIO-DATA has been entered,
- XXI) LI monitors and sees that the read and unread circular of his nominated Loco Pilot and given instructions for read the Circular
- XXII) Booking of Crew for coaching trains have been approved and issued to all concerned by the administrative office.
- XXIII) The assistant pilots are also booked along with the Mail Express drivers,
- XXIV) All lobbies in one location/station are integrated.

8.2 Integrated Coaching Management System (ICMS)

(Refer Para 3 of Standing Order on “[Auditing in an Information Technology \(IT\) Environment](#)”).

8.2.1 PAM

- I) Whether punctuality calculations at Divisional, Zonal and Railway Board level are being done?

- II) Whether PAM captures reasons of delayed running of trains?
(Para 3 of Chapter F of Exposure Draft on ‘Problem Oriented Approach to Performance Audits)
- III) Whether it facilitates to fix responsible reasons of delayed running at Divisional, Zonal and Railway Board level or not.
(Para 3 of Chapter F of Exposure Draft on ‘Problem Oriented Approach to Performance Audits)
- IV) Whether it facilitates for live monitoring and instant decision making?
- V) Whether it highlights gray areas of decreasing punctuality or not?
- VI) Whether it provides a tool at Board level for overall supervision and monitoring or not?
- VII) Whether it is providing summarized and analyzed information for a period and financial year to understand past and current position of various areas or not?
- VIII) Whether it is capturing various exceptional cases i.e. cancellation, rescheduling, diversion, origin change and short of destination along with punctuality handling due to exceptions or not?

8.2.2 COIS

- I) Whether Rake Formation, Examination is being done?
- II) Whether the time of Train Departure and Arrival is being captured correctly?
- III) Whether Sick Mark and Sick Operation is being done properly?
- IV) Whether Shop Mark and Shop Operation is being done properly.
- V) Whether Loco operations and Light Engine movement are being captured properly?
- VI) Whether VG is being generated through system or manually?
- VII) Whether Real time reporting of coaches is being done to report correct location and status of coaches or not?

8.2.3 DATA Module

- I) Whether all train related data are being captured and updated using this module or not?
- II) Schedule information of train captured in this module and passed to COA, NTES applications to minimize data entry efforts and mismatches in this data. This module facilitates automatic population of block section, block section distance between user entered stations to reduce user efforts (automatic route population). Whether automatic route population is being done?
- III) Coach Master with all relevant attributes is captured or not?

- IV) Whether Coach Update like condemnation, owning Railway coach transfer to other Railway, change of coach number/type are being reported?
- V) Whether Station/ Yard lines, capacity are captured as infrastructure details in this module.

Application Controls:-

(Refer Para 4.1 of Standing Order on [“Auditing in Information Technology Environment”](#). Evaluation of application control would primarily access the efficacy of key input processing and output controls.

- I) Whether suitable input validations exist to ensure correct data entry of master data pertaining to ICMS, like details of coaches , details of passenger locos at station, Zonal level.
- II) Whether the details of training refresher course, etc. are being updated?
- III) Whether coach numbers fed in the system are genuine and system accepts same coach number?
- IV) Whether there are differences in the server time and thin client time?
- V) Whether MIS reports are generated correctly?

Review of IT Security:-

I) Physical Access Control

- a) Whether ICMS equipment were placed in a controlled atmosphere at the terminals?
- b) Whether access of unauthorized person to the CMS locations was restricted?
- c) Whether CCTV cameras have been installed?
- d) Whether dust free atmosphere was maintained? Whether protected from leakage/seepage of water?
- e) Whether adequate power backup, smoke detector, fire extinguishers are in place and in working condition?

II) Logical Access Controls

(Refer Para 4.1.1 of [“Standing Order on Auditing in an Information Technology \(IT\) Environment”](#))

- a) Whether User IDs provided to staff manning the ICMS are unique, and each ICMS user is login/working by using his own User ID.
- b) Whether functions of TNC and Supervisor are being performed by different official.
- c) What are the various levels of users created at the terminal and need based privileges have been extended to different users.
- d) Whether users created for manning ICMS is more than required?

- e) How is creation/deletion of User IDs for staff done?
- f) If staff is outsourced for manning the ICMS, whether separate user ID being allotted to Outsourced Staff.
- g) Whether updated circulars are available in ICMS?
- h) Check how many ICMS users have default password. Whether system enforces change of password at first login and periodical change of password?
- i) Whether users have been sensitized during training about security issues involved in the use of password?
- j) Whether Biometric system is installed at a terminal? Whether it is in use? Whether Biometrics of all users are recorded in the system at sign on/off locations?
- k) Whether PC is used in place of Thin Client? Whether updated anti-virus software is available in the system.
- l) Whether adequate Audit trail is available?

III) Review of Business Continuity:-

- a) Whether there exists a documented Business continuity Plan with the Railway Administration?
- b) If the formal BCP is not available how the issues involved are addressed at the level of CRIS or Railway Board?
- c) How the BCP issues are handled at terminal level?
- d) Whether there exists any SLA between Railways (Board) and CRIS regarding continuity of CMS application (uptime/Disaster Recovery).
- e) Whether any recovery Point Objective and Recovery Time Objective has been set by Railways for ICMS? Are these adequate for the business operations?

IV) Review of Contracting Issues, IT operations, Project Management/monitoring:-

- a) How well was the ICMS Project conceptualized, in terms of the roadmap for implementation?
- b) Was the project adequately monitored?
- c) Whether operational constraints in project implementation considered and thoughts of?
- d) Contracting issues (specifically those related to supply of hardware, including Thin clients)
- e) Whether Railway administration has formally signed any MoU or Agreement with CRIS for design, development and implementation of ICMS on Indian Railways?
- f) Whether following standard deliverables have been clearly spelt out in the MoU/Agreement? Deliverables:-

- i. Project Plan
- ii. System design document
- iii. System documentation
- iv. Hardware requirements with delivery dates and installation responsibilities
- v. Software development and delivery
- vi. Training manual and training sessions
- g) Whether there is clear policy about the operation of ICMS at different levels?
- h) Whether any procedure has been devised for effecting regular and /or emergency changes in the system.
- i) Who is authorized to make a request for change in the software? Whether requests for changes received from authorized officials only are entertained? Whether users are involved in testing changes and level at which user approves changes? Whether all the changes suggested /sought by all zonal users /other concerned have been implemented within the time? If not, reasons for same?
- j) Whether there are different teams for modifying the software, testing/quality control and releasing the changed software in live environment?

(Refer Sl. No. VI (sub-para iv) of Para No. 4.9 - Chapter IV of Section II of '[Environment and climate change Auditing guidelines.](#)')

- k) Whether source code is available in the production environment or compiled /object code is used in the production environment?
- l) Whether updated documentation of changes effected in the system is maintained and different versions of the software are maintained?
- m) What is procedure of communicating changes carried out in the system to end users? What is the system of imparting training to users of changes in the software? Whether the procedure is followed?
- n) Whether CRIS has defined any policy for maintaining application documentation? If so, whether the same is being followed?
- o) How complete and updated documentation pertaining to Computer operations, User Manual, User Requirement Specification, System Design Document, Programming, Networking etc. is being maintained?
- p) What are the terms and conditions under which Help desk activities have been outsourcing? Whether these are being followed?
- q) What privileges have been granted to outsource staff? Whether they have any access to live system /database? Risk involved in granting such privileges?

- r) Whether the services provided by Helpdesk (as to user complaints or any other manner) are up to users' satisfaction? How CRIS management is monitoring the activities /functions of outsourced staff?
- s) Whether, all station/yard activities from arrival to departure of rake are properly captured in ICMS in respect of the following:
Yard stock entry, Dispute Resolve, Yard Position, Sick Marking, Rake formation, Sickline Placement Sickline Operation, Modify consist, Shop Marking, Movement Shop Placement, Movement (Yard to yard), Remove fit available coaches, Rake Examination, Search Feedbacks, Departure Reporting, Send Feedbacks, En route Attachments/Detachments, Generate memo and Arrival Reporting

V) **Review of reports** generated by the ICMS system and Audit checks exercised during Audit are given below: -

S No	Subject	Points to be seen
1	Departure Train Composition Reporting(Source)	Details of trains cancelled shall be Audited with calculation of loss of earning.
2	Summary of Train Composition and Reporting [Train group: Mail express]	Deviation of train composition, if consistent, to see whether there was loss of earnings. (Para 3 of Chapter F of Exposure Draft on 'Problem Oriented Approach to Performance Audits.')
3	Single train speed	Schedule speed of train and actual speed of train may be compared as well maximum permissible speed of section given in the working time table may also be compared.
4	Train Consist History [Departure]	This statement shows actual load of coaches with schedule load of coaches
5	Train Speed and Delay Summary [BG]	Loss of time in minutes due to delay in running. (Para 3 of Chapter F of Exposure Draft on 'Problem Oriented Approach to Performance Audits.')
6	Coach Utilization	Coach run per days
7	Zonal Spare Stock [Zone: CR]	Zonal Spare Stock of Zone
8	Disputed Coach Summary [BG] [ALL] [Vehicle Type: ALL]	Details of disputed coaches may be audited to verify utilization/ idling of coaches

9	Zone wise Train Scheduled Speed Summary	Schedule speed of train and actual speed of train may be compared as well maximum permissible speed of section given in the working time table may also be compared
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8.3 Audit Checks of FOIS

- I) Whether FOIS facilitates continuous Cargo Visibility.
- II) Whether it facilitates Optimized Asset Utilization through routing of rakes by the shortest route.
- III) Whether it has resulted in improved Productivity by way of elimination of manual processes like maintenance of registers, preparing of manual RRS etc. is eliminated.
- IV) Whether it has facilitated Goods shed Operations by providing details of movement particulars of rakes, information on demands registered and pending Indents etc.

Besides, reports generated by FOIS may be reviewed to examine the following:

- a) Year to year performance of Zonal Railways in respect of loading in weight, wagons usage, loco usage, wagon holding.
- b) Year to year comparison of originating and apportioned earning of Zonal Railways in respect of Passengers, other coaching, Goods and Sundry.
- c) Depot- wise container rake performance of loading in the Zonal Railways.
- d) Total detention of the wagons for loading as well as unloading for each terminal at different stages from arrival to departure.

(Refer Para 23 of Chapter 5 of [Audit Quality Management Framework \(AQMS\)](#))'

List of Abbreviations

Sr. No	Abbreviation	Full form
I)	ART	Accident Relief Train
II)	ATM	Assistant Transportation Manager
III)	BCP	Business Continuity Plan
IV)	BEML	Bharat Earth Movers Limited.
V)	BG	Broad Gauge
VI)	BLC	Wagon used for Container traffic.
VII)	BSF	Border Security Force
VIII)	CAO	Chief Administrative Officer
IX)	CDO	Coach Depot Officer
X)	CELE	Chief Electric Loco Engineer
XI)	CFTM	Chief Freight Transportation Manager
XII)	CMPE	Chief Motive Power Engineer
XIII)	CMS	Coach Management System
XIV)	COA	Control Office Application
XV)	COIS	Coaching Operations Information System
XVI)	CPTM	Chief Passenger Transportation Manager
XVII)	CRIS	Centre for Railway Information Systems
XVIII)	CRS	Commissioner Railway Safety
XIX)	CSL	Clear Standing Length
XX)	CSR	Clear Standing Room
XXI)	CTNL	Chief Controller
XXII)	CTO	Container Train Operation
XXIII)	CTPM	Chief Transportation Planning Manager
XXIV)	CYM	Chief Yard Master
XXV)	D&AR	Discipline and Appeal Rules
XXVI)	DOT	Department of Telecom
XXVII)	DMU	Diesel Multiple Unit
XXVIII)	DRUCC	Divisional Rail Users Convention Committee
XXIX)	Dy.COM	Deputy Chief Operations Manager
XXX)	EMU	Electrical Multiple Unit
XXXI)	ESP	Engineering Scale Plan
XXXII)	ETA	Estimated Time of Arrival
XXXIII)	FOIS	Freight Operations Information System
XXXIV)	GAD	General Administrative Design
XXXV)	GM	General Manager
XXXVI)	GR	General Rules

XXXVII)	Gr.	Group
XXXVIII)	HOER	Hours of Employment and Period of Rest Rules
XXXIX)	HOR	Hours on road
XL)	ICF	Integral Coach Factory
XLI)	ICMS	Integrated Coaching Management System
XLII)	IOH	Intermediate Overhaul
XLIII)	IRCOT	Indian Railway Central Organization for Telecom
XLIV)	IRCTC	<i>Indian Railway Catering And Tourism Corporation Limited</i>
XLV)	KRCL	Konkan Railway Corporation Limited.
XLVI)	L/E	Light Engine
XLVII)	LI	Loco Inspector
XLVIII)	L-xing	Level crossing
XLIX)	M/E	Mail / Express
L)	M/Van	Motor Van
LI)	MIS	Management Information System.
LII)	MLA	Member of Legislative Assembly
LIII)	MP	Member of Parliament
LIV)	MR	Minister for Railways
LV)	NMG	New Modified Goods.
LVI)	NTES	National Train Enquiry System
LVII)	OCV	Other Coaching Vehicle
LVIII)	ODC	Over Dimensional Consignment
LIX)	Optg.,	Operating
LX)	PAM	Punctuality Module
LXI)	PC	Personal Computer
LXII)	PCOM	Principal Chief Operations Manager
LXIII)	PCV	Propelling Control Vehicle
LXIV)	PM	Prime Minister
LXV)	PME	Periodical Medical Examination
LXVI)	POH	Periodic Overhaul
LXVII)	POL	Petroleum and Oil
LXVIII)	RB	Railway Board
LXIX)	RCF	Rail Coach Factory
LXX)	RDSO	Research Development Standards Organization
LXXI)	RMS	Rake Management System
LXXII)	RMSP	Raw Material for Steel Plants

LXXIII)	ROB/RUB	Over Bridge/Road Under Bridge
LXXIV)	RR	Railway Receipt
LXXV)	RSP	Rolling Stock Programme
LXXVI)	RTC	Rail Traffic Control
LXXVII)	RTI	Right to information
LXXVIII)	S&T	Signaling & Telecommunication
LXXIX)	SIP	Signal Inter Locking Plan
LXXX)	SLA	Service Level Agreement
LXXXI)	SLR	Seating cum Luggage Rake
LXXXII)	SM	Station Manager
LXXXIII)	SR	Service Rules
LXXXIV)	STM	Senior Transportation Manager
LXXXV)	TMS	Terminal Management System
LXXXVI)	TXR	Train Examiner
LXXXVII)	VG	Vehicle Guidance
LXXXVIII)	VIP	Very important person
LXXXIX)	ZRTI	Zonal Railway Technical Institute
XC)	ZRUCC	Zonal Rail Users Convention Committee.

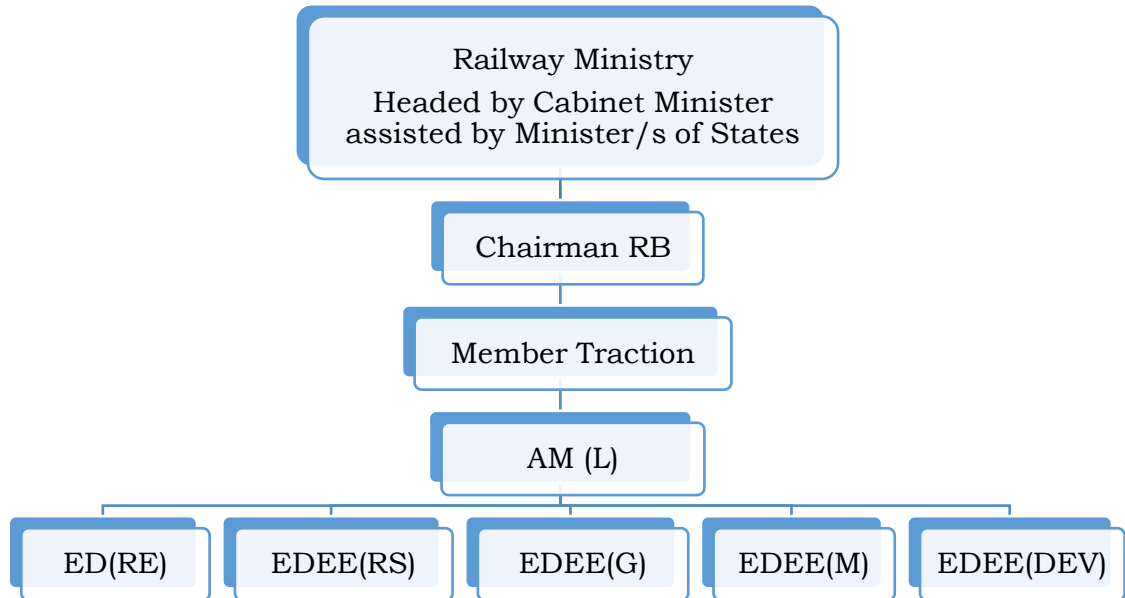
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CHAPTER 10 - AUDIT OF ELECTRICAL DEPARTMENT

1. BRIEF ABOUT THE DEPARTMENT

Electrical department, one of the main departments of the Indian Railways, shoulders lot of responsibility in proper operation of railway services. It looks after planning, operation & maintenance of all the Electrical assets including Electric Locomotives, Traction & distribution, General Electrical Services. With Railway Electrification on the rise and Electric traction hauls almost 60% of freight traffic & 48% of passenger traffic, role of the four major branches of Electrical department i.e. General Service, Traction Rolling Stock Operation, Traction Distribution and Traction Rolling Stock has also increased. The Electrical General Services Department is responsible for the procurement and distribution of power supply to all Railway Services (except Traction purpose) and also for the maintenance of passenger coaches (AC and non-AC coaches). Traction Rolling Stock deals with the production and maintenance of Electric Locomotives, Electrical Multiple Units (EMUs) and Main Line EMUs (MEMUs) whereas Traction Rolling Stock Operation deals with the operation of electric locomotives. Traction Distribution includes the maintenance of traction sub-stations (TSS) and Over Head Equipment (OHE) involved in movement of Rolling Stocks.

2. ORGANISATION HIERARCHY OF ELECTRICAL ENGINEERING DEPARTMENT



2.1 Railway Board

The Electrical engineering department at Railway Board level is headed by the Member (Traction) earlier known as Member Electrical and is assisted by Additional Member and Executive Directors i.e. ED (RE), EDEE (G), EDEE (RS), EDEE (M) & EDEE (Dev.). Member Traction is overall in-charge of the Electrical department of Indian Railway and responsible for planning and processing of Railway Electrification projects, procurement, allotment and maintenance of electric locomotives, procurement and utilisation of electric energy for both Traction and non-Traction purpose and procurement and maintenance of electrical assets.

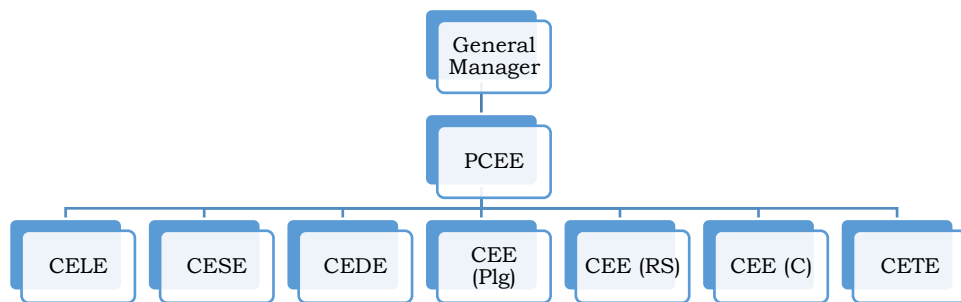
2.2 Zonal Railways

Pr. Chief Electrical Engineer (PCEE) is the administrative head of the Electrical Department at Zonal level with overall responsibility for efficient working of the department. He is responsible to the General Manager in all matters pertaining to Electric Traction and Electrical General Services. On behalf of the General Manager, he directs and supervises all electrical works related to Railway, whether executed by Divisional Officer or by independent organisation. He oversees the budget of the Electrical Department and is also responsible for works to be executed by the department. PCEE also functions as Electrical Inspector to the Government as defined in Section 36(1) of [Indian Electricity Act- 1910](#), in

respect of all high voltage electrical installations and equipment owned by the Railways.

PCEE is assisted by Chief Electrical Loco Engineer(CELE), Chief Electrical Service Engineer (CESE), Chief Electrical Distribution Engineer(CEDE), Chief Electrical Engineer -Planning (CEE/Plg.), Chief Electrical Engineer – Rolling Stock (CEE-RS), Chief Electrical Engineer (Construction) CEE (C) and Chief Electrical Traction Engineer(CETE).

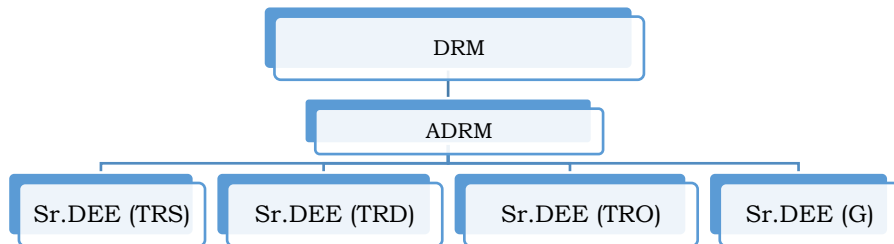
(Para 3.2 to 3.8 of the [CAG’s Compliance Audit Guidelines](#) on Preparation/updating of Audit Universe and Defining the Apex Auditable Entities/Audit Units for Annual Compliance Audit Plans may be linked here).



2.3 Divisional level

At Divisional level, there are Senior Divisional Electrical Engineers for Electrical General services, Traction distribution etc. assisted by Divisional Electrical Engineers under the administrative control of DRM of the Division. Dy. Chief Electrical Engineers assisted by Workshop Electrical Engineers looks after electrical maintenance of general services as well as electric locomotives.

The Assistant Electrical Engineers (AEEs) are in-charge of duties at sub divisional level duly assisted by SSEs in-charge of the sections at field level.



2.4 Railway Electrification (RE):

A railway electrification system supplies electric power to railway trains and trams without an on-board prime mover or local fuel supply. The electrification office was established in Calcutta as Project Office for Railway Electrification (PORE) in 1951, when electrification of the Howrah–Burdwan section of the Eastern Railway was began. In 1961, the Northern Railway electrification office

(headed by an engineer-in-chief) was established in Allahabad for the electrification of the Mughalsarai – New Delhi section. Since most of the electrification projects were in Central and South India, the electrification headquarters was established in Nagpur under an Additional General Manager from 1982 to 1984. The headquarters was moved to Allahabad under the additional general manager in January 1985 and was renamed Central Organization for Railway Electrification (CORE).

Member (Traction) has the responsibility to oversee and monitor RE projects. The Railway Electrification Directorate in Railway Board assists him in policy decision making. The responsibility to carry out Railway Electrification (RE) was entrusted to a specialized agency of the Indian Railways, viz. Central Organization for Railway Electrification (CORE).

In addition to Central Organization for Railway Electrification (CORE), a specialized agency which was set up for railway electrification, IR had also been entrusting RE projects to Rail Vikas Nigam Limited (RVNL). In a recent development, in order to achieve the target of 24400 RKM by 31 March 2021, IR has decided to assign RE projects to Indian Railway Construction Organization (IRCON), Rail India Technical and Economic Services Limited (RITES) (Railways' PSUs) and Power Grid Corporation of India Limited (PGCIL) (a PSU under the Ministry of Power) having expertise in laying the transmission lines in India and abroad.

The above stated Organization are responsible for the execution and completion of works and testing, commissioning and handing over all installations in proper working condition to the Principal Chief Electrical Engineer (PCEE) of the Open Line.

(Para 3.2 to 3.8 of the [CAG's Compliance Audit Guidelines](#) on Preparation/updating of Audit Universe and Defining the Apex Auditable Entities/Audit Units for Annual Compliance Audit Plans may be linked here).

2.5 Construction Organisation

The Construction Organisation is headed by Chief Administrative Officer (CAO). In electrical related work, he is assisted by Chief Electrical Engineers (C), under technical control of PCEE who is responsible for all Electrical aspects of Construction projects being undertaken by CAO/Construction. At field level Deputy Chief Electrical engineers looks after the execution of the projects duly assisted by Assistant Electrical Engineers and SSEs.

Keeping in view of guidelines in chapter 3 of [Compliance Auditing Guidelines](#), universe of Apex, Auditable and implementing entity of Electrical Department be defined and planned for audit accordingly

3. LIST OF ACTIVITIES

List of Activities of Electrical Department	
1	Planning, assessment of requirement and Procurement of Electricity from State Electricity Boards and other sources for Railways.
2	Generation of Electricity source :- coal, hydro, Diesel, solar etc.
3	Repair & Maintenance of wiring in coaches, service building and residential buildings.
4	Repair & maintenance of electric equipment's such as transformers, traction motors, EMU motors, water pumps, fans,
5	Repair and maintenance of electric locomotives and EMUs
6	Repair and maintenance of Train lighting and AC equipment's of Coaches.
7	Repair and maintenance of Over Head Equipment (OHE).
8	Supply of electricity and recovery of due charges from Staff and Outsiders
9	Enforcement of Electricity Act 2003 and other Acts prevalent over state concerned
10	Crew Management
11	Material Management – Receipt, Accountal utilisation and disposal of material
12	Procurement of stores for repairs and maintenance activities
13	Electrical activities pertaining to Construction works.
14	Electrification of Rail Route including sidings.
15	Implementation of Energy conservation measures as per guidelines of the Central Govt., Railway Board and Zonal Railway.
16	Remote Control of Traction and Distribution along with granting of block etc
17	New initiatives including introduction of energy efficient equipment
18	Imparting Training to Electrical Engineers, Artisans and Drivers.

4. IDENTIFICATION OF RISK PARAMETERS:

The instruction laid down in Para 3.10 and 3.11 of the [Compliance Auditing Guidelines](#) may be borne in mind for selecting the activities for annual audit plan, following approach may be applied:-

- I) The planning of Central Government to fulfil the general need of the citizen of India
- II) The vision and motto of the auditee
- III) The trend of expenditure incurred on the schemes
- IV) The general weakness of auditee appeared in various reports such as Audit Reports, vigilance reports or otherwise.
- V) The hierarchal preference of schemes /themes in auditee department
- VI) The media / public perception about the auditee

In view of the above, following are suggested to study by the nominated teams for audit.

- I) Budget speech
- II) Vision 2020
- III) Status of sanctioned works at IRPSM
- IV) CAG reports for the previous five years
- V) GM Narrative Reports
- VI) Hierarchal Reporting formats within department (PCDO)
- VII) Media and other reports
- VIII) Prevalent mission /schemes such as Mission 41K etc.
- IX) Consultation with auditee to obtain constraints, feedback etc.

The risk analysis of all the activities may be done on the following parameters for selection of activity for detail audit during the year:

- I) Quantum of Expenditure
- II) Number of Tender cases/ Contract cases/ other misc. cases.
- III) When last Audited viz. audited last one year/three year/five year/more than five year/never audited.
- IV) Result of last Audit.
- V) Audit perception based on Arrears viz. progress of works with reference to expenditure.
- VI) Audit perception based on newspaper publication, Complaints lodged etc.

(Para 3.4.5-Consideration of Audit Risk and Para 3.4.7- Risk Assessment of [CAG's Auditing Standards](#) 2017 may be considered for linking here. Further, following paragraphs of the [CAG's Compliance Audit Guidelines](#). Para 2.14 Auditors should perform a risk assessment, Para 2.15 Auditors should consider the risk of fraud, Para 2.16 Auditors should develop an audit strategy and an audit plan, Para 3.9 Risk Profiling 4.13 and 4.14 Risk Assessment and Para 4.15 Risk assessment considerations with regard to fraud).

5. MAIN FOCUS AREAS–AUDIT CHECK:

(Para 4.8 of [CAG's Compliance Audit Guidelines](#), 2016)

5.1 Works related matters

The following works related issues may be audited as per instructions laid down in the chapter 'Works Audit':

- I) Works Programme
- II) Sanctions
- III) Award of Tenders and execution of Contracts
- IV) Advances to contractors
- V) On account bill, final bills and completed contracts

- VI) Measurement books (MBs)
- VII) Material modifications
- VIII) Contractor's ledgers
- IX) Completion Reports/Estimates/Statements
- X) Works register and Revenue Allocation Register (RAR)
- XI) Arbitration Award

5.2 Other Audit Checks

5.2.1 Management of Locomotives

Utilization of Locomotives

Procurement of locomotives is done at Railway Board's level and apportioned to Zones based on the traffic requirement. However, Zonal Railways have further responsibility to plan for material, manpower, infrastructure etc. for induction of additional locomotives. After allocation of locomotives by Railway Board and their receipt in Zones, the operation and maintenance of locomotives rest fully with the Zonal Railway Administration.

Engines being a critical and costly asset, its utilization have to be carefully monitored. For improving the Engine utilization, watch is to be kept on terminal detention, speed of goods trains, under load running, ineffective Locos and proper utilization of spare Locos.

During check of engine utilization, Audit should see whether:

- I) Locomotives are in good working order and staffs are well versed in Loco operations and trouble shooting.
- II) Hauling capacity of the Locomotives is properly utilised.
- III) Engineering speed restrictions are regularly reviewed
- IV) Line capacity of the Sections are properly utilised without causing congestion and steps for augmenting line capacity should be taken in time.
- V) The movement of the Engines to & from Sheds are monitored
- VI) Lie over period of Passenger Link Power may be utilised in short distance shuttling etc.
- VII) Effective control over traffic yards to reduce other engine hours, detention to locos at important loading/unloading points and industrial sidings.
- VIII) The factors adversely affecting the Locomotive utilisation of speed of goods train, terminal detention etc. are got analysed by suitable multi departmental teams and remedial measures taken.
- IX) Prompt attention and action to equipment failure and Loco troubles has been taken by the Railway administration.

([Para 5.6 to 5.10 of Performance Audit Guidelines 2014](#) on Data collection and Analysis and [Chapter 5 of CAG's Compliance Audit Guidelines 2016](#) on Conducting Compliance Audit).

Maintenance of Locomotives

Locomotives are amongst the most significant assets of the Railways and provide motive power for train services both passenger and freight. Timely availability and reliability of performance of locomotives are critical to the operation of train services. This in turn requires timely, regular and adequate maintenance for ensuring their good running condition. Zonal Railways have the responsibility to plan for material, manpower and infrastructure for the maintenance of locomotives. Each locomotive is assigned to a designated loco shed which is responsible for its maintenance and monitoring its performance.

Audit is to see whether:

- I) Adequate capacity and infrastructure exist for maintenance of locomotives;
- II) Repair and maintenance activity is carried out with optimum efficiency and within specified time schedule to ensure earliest availability of locomotives for traffic use and there is no detention of locos;
- III) Efficient system exist for material management to ensure availability of spares required for maintenance of locomotive and locos are not detained in the Shed/Workshops for want of spares; and
- IV) The quality and periodicity of repairs were sufficient for ensuring safety and optimum level of services;
- V) Ineffective percentage of locos does not exceed the target fixed by the Railway Board;
- VI) Efficient system exists to monitor receipt/despatch of Locos from/to yards into the Workshop for POH/repairs;
- VII) There exists a neutral inspection wing in each workshop for the inspection of the loco after completion of its POH with a view to ensure the quality of its fitness for Railway operations. The incidents of rejection of locomotives during their inspection and reasons thereof may be collected by audit and comment on the workmanship of the workshop;

Audit Check list on Warranty of material/equipment in Maintenance of Locomotives (Equipment/Material)

- I) Whether warranty clause exists in condition of contracts for purchase of equipment and maintenance contract?
- II) Whether the warranty of equipment and its accessories is guaranteed for satisfactory performance for a sufficient period, it should normally be of 30 months from the date of delivery or 24 months from date of commissioning of the locomotives, whichever is earlier.
- III) Whether during the warranty period, all scheduled maintenance, preventive maintenance as well as breakdown maintenance is being attended by the original equipment manufacturers company (OEM)?

- IV) Whether Material as well as manpower cost of maintenance is being borne by the OEM during warranty coverage?
- V) Whether before entering into any Annual Maintenance contract of equipment in working condition and which are to be covered in the AMC are being jointly certified by the Contractor & user Railways?
- VI) Whether AMC contract made effective immediately from next day when the warranty period expires?
- VII) Whether AMC is released to the OEM within warranty period as per conditions of original contract for avoiding gap of equipment uncovered into AMC?
- VIII) Whether AMC/warranty agreement entered for equipment manufacture by Railways?
- IX) Whether during warranty coverage services, the replaced consumables, tools, items which is contractor's property is removed from the Railway's premises with due authority?
- X) Whether OEM/contractor is paid for his replacement/maintenance activities which was to be done at its own cost and expense?
- XI) Whether during the maintenance period OEM/contractor arranged for transport of man and material at its own cost as and when required for maintenance of the equipment?
- XII) Whether the maintenance and support by the contractor extended for periodical preventive checks as per the maintenance schedule of locomotives for trouble free operation of the equipment?

5.2.2 Energy Management

In terms of Para 10111 of [Indian Railways Manual for AC Traction Maintenance and Operation](#) (Volume I), energy consumption and maximum demand for goods and passenger services should be estimated based on an assessment of traffic expected during the next financial year obtained from the Operating Department. It should be analysed whether the Contract Demand requirements for connections obtained from suppliers of electricity are being assessed based on the actual demand requirements of previous Periods. Assessment of change in requirements due to likely changes in track density, technological changes etc. may also be checked for possible comments.

Audit should see whether–

- I) Assessment for energy consumption is carried out periodically.
- II) Revision of norms considering the average actual requirements in the previous year.
- III) Assessment of energy requirements for traction as well as non-traction purpose.
- IV) Provision of Energy Meters and fuel efficiency kit in locomotives have

been made.

- V) Switching off stand by transformer provided on traction sub-station (TSS) is being done.
- VI) Electric charges are being paid to the authorities as per prescribed tariff and there is no overpayment.
- VII) Power factor at the service connections is maintained to avoid payment of low power factor surcharge and incentive for maintaining required power factor is being availed by Railway.

(Para 4.25 and 4.26 of CAG's Environment and Climate Change – [Auditing Guidelines, 2010 on Environmental Audit Methodology and Process](#) may be mentioned here. Further the detailed area of examination on Environment related initiatives and activities mentioned in Chapter-V of the above guidelines).

5.2.3 Maintenance of Residential and Office Buildings:

During Audit of records relating to maintenance of residential and office buildings, it should be seen as to whether:

- I) System for accountal of consumables stores provided to the maintenance of office buildings & residential buildings and for other usages are in place.
- II) Stock verification is carried out as per the prescribed schedule and if any discrepancies are noted during stock verification that has been sorted out.
- III) Electric charges are recovered at the rates prescribed by Railway Admn from time to time.
- IV) Electric charges for recovery from the staff are prescribed in accordance with the charges paid to the authorities as per tariff.
- V) The Electricity charges are centrally fed by the Electrical Department. The correctness of these charges to be verified by Audit during their local inspections. Meter reading statement and Electricity Bills (Electrical Department) should be examined.
- VI) System of recovery of Electricity charges of the Railway buildings let out to outsiders and other Government departments is in place and recovered from the occupants are collected from time to time as per Railway Board's directives.
- VII) Whether recoveries of electricity charges are being effected from the Railway unions.

([Para 5.6 to 5.10 of Performance Audit Guidelines 2014](#) on Data collection and Analysis and [Chapter 5 of CAG's Compliance Audit Guidelines 2016](#) on Conducting Compliance Audit).

5.2.4 Passenger Amenities Works Such as Lift & Escalator Trilingual Passenger Amenity Board Mobile Charging Points etc.

Passenger amenities works means providing minimum, essential recommended and desirable amenities to the passengers in view of the changing requirement and technological improvement.

During the Audit, it should be seen as to whether:

- I) Passenger amenities works such as Glow Sign Boards for easy identification of various amenities at stations, Lift & escalator, Mobile Charging Points, Air conditioned Waiting halls & Dormitories etc. has been provided at important stations.
- II) **Lift and escalator:** There is provision of Annual Maintenance contract (AMC) for Lift and escalator.
- III) **Tri-lingual passenger amenity board:** A tri-lingual passenger amenities board for the easy identification of facilities for the travelling passengers has been provided at important stations.
- IV) **Replacement of CFL lamps with LED lamps:** As a measure of energy conservation use of LED lights were introduced in VIP lounge and concourse areas which gives more illumination level apart from conservation of energy
- V) **Mobile Charging Points:** The waiting halls and concourse areas of stations have been provided with mobile charging points.
- VI) It should also be seen as to whether all the expenditure incurred on providing amenities for passengers and other railway users are within the sanctioned provisions and booked to the relevant head of account.

5.3 Compilation of Accounts and Funds Certification:

Compilation of accounts and funds certification may be conducted in accordance with detailed guidelines given in [Chapter VII of Indian Railway Financial Code Vol. I.](#)

5.4 Utilisation of Un-anticipated Credits:

Please see [para number 7.30](#) of Chapter 6 (Audit of Civil Engineering Department).

5.5 New Services Not Contemplated In The Budget

Please see [para number 7.31](#) of Chapter-6 (Audit of Civil Engineering Department).

5.6 Expenditure Late In The Financial Year

Please see [para number 7.32](#) of Chapter-6 (Audit of Civil Engineering Department)

5.7 Human Capital Formation and Utilisation of Zonal Training Institutes

- I) Zonal Electrical Training Institute (ZETI) are set up in railways for imparting various types of training courses to the loco running staff and loco maintenance staff. The training institute offers induction courses for newly recruited Assistant Loco Pilots from RRBs, newly promoted Loco Inspectors, refresher courses for Loco Pilots, EMU Pilots, Promotional Courses to the LP (Shunter), LP (Goods), LP(Passenger) and Conversion Courses to Diesel ALP/LP to Electrical ALP/LP. It also imparts initial courses, refresher course and promotional courses to maintenance supervisors and technicians.
- II) Audit needs to see whether the objectives of setting up ZETI are achieved and the training are held as per the laid down schedule.

([Para 5.6 to 5.10 of Performance Audit Guidelines 2014](#) on Data collection and Analysis and [Chapter 5 of CAG's Compliance Audit Guidelines 2016](#) on Conducting Compliance Audit).

5.8 Tests to Judge Productivity of Capital Expenditure (Post Project Appraisal)

Please see [para number 7.34](#) of Chapter-6 (Audit of Civil Engineering Department)..

5.9 Manpower Management

Please see [para number 7.37](#) of Chapter-6 (Audit of Civil Engineering Department).

5.10 Audit Of World Bank/ADB Aided Projects

Please see [para number 7.38](#) of Chapter-6 (Audit of Civil Engineering Department).

5.11 Public Private Partnership Projects:

Please see [para number 7.39](#) of Chapter-6 (Audit of Civil Engineering Department).

5.12 Information Technology Systems

Audit of the following IT systems which are common to all departments and are also being used by Electrical department has been discussed separately. Following points may be conducted in accordance with chapters included in Railway Audit Manual –

- I) Indian Railways Projects Sanctions & Management (IRPSM)
- II) Indian Railway Pay Rolls & Accounting System (IPAS)
- III) Indian Railway E-Procurement System (IREPS)

5.12.1 Crew Management System (CMS)

CMS is a Web-based Application. CRIS has developed a 24x7 Crew Management System (CMS) application managing its crew for operating trains on the largest rail network. CMS project deals with all categories of train crew who are required to operate all type of train on Indian Railways. It was introduced over Indian Railways (IR) to manage crew assignments to various trains and to improve efficiency in crew operations, their monitoring and compliance with safety requirements and to improve financial management. CMS project was sanctioned by IR during 2005-06.

During its Audit, it should be seen that:

- I) There is no huge gap in number of sign on and sign off records
- II) Active crew not booked during three months
- III) HOER rules are followed scrupulously
- IV) There is no discrepancy in distances between Rate Branch system and CMS
- V) There is no huge gap between TA creation time & call serve time
- VI) Grading of crew by loco Inspector is done as per the extant rule.
- VII) There is no long gap between Crew sign off and supervisory approval
- VIII) Whether proper monitoring is done on Periodical Medical Examination?
- IX) Non utilisation of crew for long time
- X) Periodical rest of crews is given
- XI) Whether Kilometrage Allowance/Allowance generated by CMS is accurate? Whether Kilometrage Allowance/Allowance in Lieu of Kilometerage are also prepared manually by Crew Staff? If yes, reasons for the same may be ascertained and whether the same match with CMS? If not, reasons for the same and action taken by the Railway Administration to address the discrepancies, if any.

([Para 5.6 to 5.10 of Performance Audit Guidelines 2014](#) on Data collection and Analysis and [Chapter 5 of CAG's Compliance Audit Guidelines 2016](#) on Conducting Compliance Audit).

5.12.2 Software for Locomotive Asset Management (SLAM):

The System for Locomotive Asset Management (SLAM) project is for management of Electric Locomotive for Loco Maintenance, Operation, Schedules Planning, Execution and Monitoring. This software system envisages development of software for interlinking sheds (including out pits), divisional/Zonal headquarter, workshops, CLW, RDSO and Railway Board (Ministry of Railways). Besides management at loco sheds it aims to provide a portal based Custom built application module for providing specified functionalities. The System for Locomotive Asset Management (SLAM)

software as a pilot project has been developed using web technology and is deployed on web based central server at advance stage.

This software is, however, not fully implemented in all Zonal Railways.

5.13 Check list for PCEE office such as check of:-

- I) Dissemination of Railway Board policy/instruction/order among Divisions and subordinate offices
- II) Co-ordination with Central Govt.'s other Ministries
- III) Co-ordination with state Governments
- IV) Implementation of orders of court of laws relating to electrical department
- V) Administrative approval of lump sum works and out of turn works
- VI) Technical sanction to detailed estimates
- VII) Sanction to excess over estimates
- VIII) Material modification
- IX) Dealing of Tender and Contracts
- X) addition of item in schedules of contracts
- XI) termination of contracts
- XII) special repairs of Rolling stocks
- XIII) variation in quantities of schedule of contracts
- XIV) contract management eg PG, EMD, SD, extension, LD etc
- XV) Re-appropriation
- XVI) Special repair to Rolling stock
- XVII) Work under urgency certificate
- XVIII) Transfer of machinery
- XIX) Policy regarding energy conservation
- XX) Policy regarding crew management
- XXI) Policy regarding procurement of energy from electricity board
- XXII) Action as electrical inspector
- XXIII) Policy regarding outsourcing
- XXIV) Dealing of arbitration cases
- XXV) AMC of electrical equipment
- XXVI) Hire of Plant and Machinery
- XXVII) Action relating to dealing with accidents cases disaster management
- XXVIII) Policy regarding safety
- XXIX) Policy regarding punctuality
- XXX) Policy regarding economy
- XXXI) Recruitment of Crew

5.14 Check list for Sr. DEE office such as check of:-

- I) Dissemination of Railway Board policy/instruction/order received from headquarters office or other wise among subordinate staff and implementing offices
- II) Co-ordination with headquarters office PCEE and other departments of Railway
- III) Co-ordination with other Central Govt.'s departments locally regarding consumption of electricity and saving of energy
- IV) Co-ordination with state Governments
- V) Implementation of orders of court of laws relating to electrical department
- VI) Administrative approval of lump sum works and out of turn works
- VII) Technical sanction to detailed estimates
- VIII) Sanction to excess over estimates
- IX) Material modification
- X) Dealing of Tender and Contracts
- XI) addition of item in schedules of contracts
- XII) termination of contracts
- XIII) special repairs of Rolling stocks
- XIV) variation in quantities of schedule of contracts
- XV) contract management eg PG, EMD, SD, extension, LD etc
- XVI) Re-appropriation
- XVII) Special repair to Rolling stock
- XVIII) Work under urgency certificate
- XIX) Transfer of machinery
- XX) Action taken for energy conservation
- XXI) Dealing of crew management
- XXII) Entering into contract with state or other electricity company and Procurement of energy from electricity board
- XXIII) Action as electrical inspector
- XXIV) Outsourcing
- XXV) Dealing of arbitration cases
- XXVI) AMC of electrical equipment
- XXVII) Hire of Plant and Machinery
- XXVIII) Action relating to dealing with accidents cases disaster management
- XXIX) Action for safety
- XXX) Action for increase of punctuality
- XXXI) Observation of economy in expenditure
- XXXII) Calculation of actual crew requirement and action for Recruitment of Crew

5.15 Check list for ADEE office such as check of:-

- I) Implementation of Railway Board policy/instruction/order received from Divisional headquarters office or otherwise among subordinate staff
- II) Co-ordination with headquarters office PCEE, Sr. DEE and other departments of Railway
- III) Implementation of orders of court of laws relating to electrical department
- IV) Implementation of Contracts and execution of works
- V) variation in quantities of schedule of contracts
- VI) contract management eg PG, EMD, SD, extension, LD etc
 - a. Repair to Rolling stock
- VII) Work under urgency certificate
- VIII) Transfer of machinery
- IX) Action taken for energy conservation
- X) Dealing of crew management
- XI) Entering into contract with state or other electricity company and fProcurement of energy from electricity board
- XII) Action as electrical inspector
- XIII) Outsourcing
- XIV) Dealing of arbitration cases
- XV) AMC of electrical equipment
- XVI) Hire of Plant and Machinery
- XVII) Action relating to dealing with accidents cases disaster management
- XVIII) Action for safety
- XIX) Action for increase of punctuality
- XX) Observation of economy in expenditure
- XXI) Calculation of actual crew requirement and action for Recruitment of Crew

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CHAPTER 11 – SIGNAL & TELECOMMUNICATION DEPARTMENT

1. BRIEF ABOUT SIGNAL & TELECOMMUNICATION DEPARTMENT

The signalling and telecommunications on Indian Railways (IR) has evolved steadily from rudimentary to modern system to meet operational and safety needs of ever increasing growth of passenger and freight traffic over the years. With the inescapable role of railway signalling and telecommunications in train operations and availability of modern technologies, signalling and telecommunication arrangements are poised for quantum jump in the years to come.

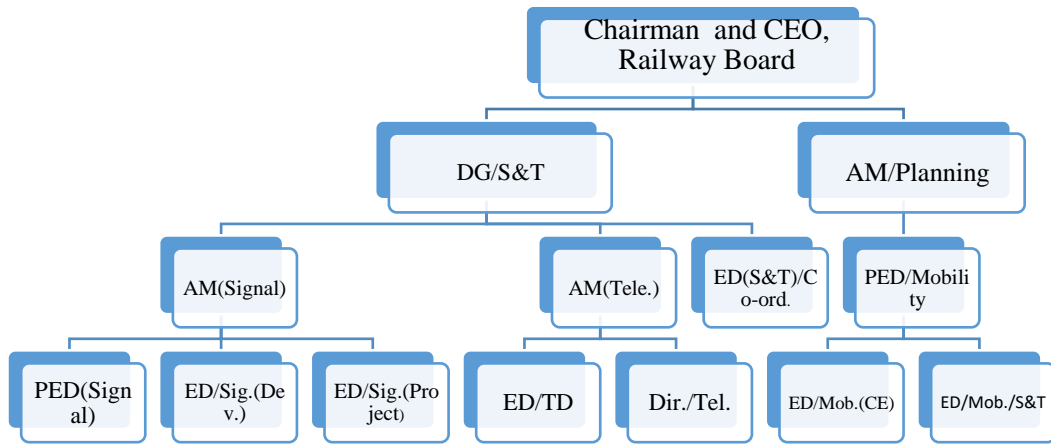
Electronic interlocking, route relay interlocking, panel interlocking, LED signals and colour light signals and automatic block signalling have been introduced on many routes. safety aids like track circuiting Block Proving through Axle Counters and interlocking of level crossing gates and provision of telephones at manned level crossings had been increasingly adopted to further enhance safety in train operation. Capacity utilisation of the track is increased in some sections of IR by providing Intermediate Block Signalling.

The major S&T construction activities of the Railways are under the administrative control of a Chief Signal and Telecommunication Engineer (Construction) reporting directly to the General Manager of an Open Line or under the independent administrative control of a Chief Administrative Officer (Construction) or General Manager (Construction) reporting directly to the Railway Board.

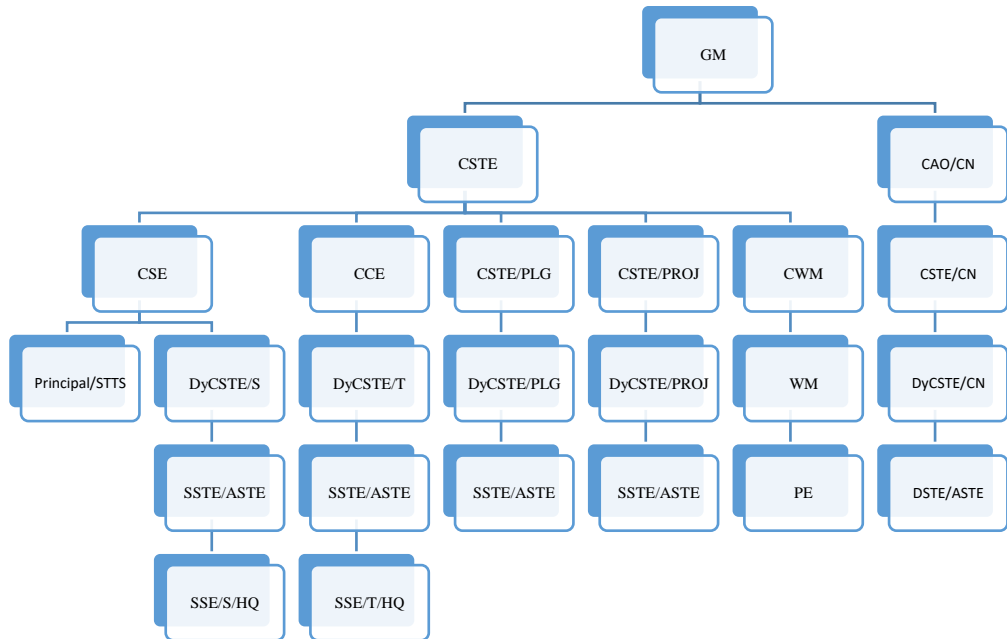
Thus, S&T Department consists of both administrative and project offices with signalling workshops and Indian Railway Project Management Unit (IRPMU).

2. ORGANISATIONAL HIERARCHY IN INDIAN RAILWAYS

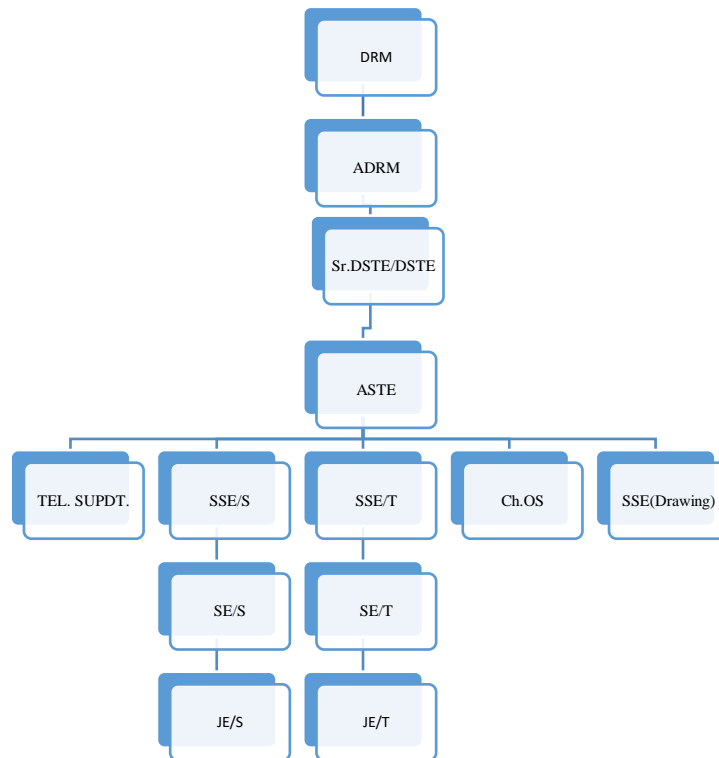
2.1 Organisational Structure at Railway Board Level



2.2 Zonal Level Organisation



2.3 Divisional Level Organisation



2.4 Construction Organisation:

The Construction Organisation is headed by Chief Administrative Officer, S&T (CAO), PCSTE assisted by CSTE, CCE and DCSTEs at Zonal Headquarters level. At field level Dy. CSTE look after the execution of the projects duly assisted by the SSTEs and SSEs.

3. ROLES AND RESPONSIBILITIES OF THE DEPARTMENT

- ✓ At Ministry level
- ✓ Zonal Railway/ Production Units/ other Organisation level.
- ✓ Field level.

3.1 At Railway Board Level

- I) Framing / interpretation of rules
- II) Framing of policy and planning in regard to different signalling and telecom equipment.
- III) Approval of Projects
- IV) Sanctioning of estimates
- V) Funds provisions
- VI) Monitoring of progress of projects

3.2 At Zonal Level

- I) To ensure efficient maintenance and renewal of all works and other structures
- II) Preparation and compilation of budgetary requirements
- III) Coordination and compilation of Annual Works programme and getting approval for the same.
- IV) Control over expenditure of sanctioned projects – to incur expenditure within the limits of financial powers
- V) Compilation and maintenance of Division wise schedule of rates
- VI) Compilation and maintenance of standard design and drawing specification
- VII) Floating of tenders and finalisation – monitoring execution of work

3.3 At Division/ Field level

- I) Maintenance of all signalling and telecommunication equipment in a satisfactory and safe condition
- II) Preparation of plans and estimates
- III) To ensure economic use of materials
- IV) Maintenance/ accountal of surplus and released material stock
- V) Ensuring supply of approved quality materials and tools for the installation and maintenance of the equipment.
- VI) To ensure commencement of any work with proper sanction of competent authority
- VII) To ensure strict adherence of sanctioned design and drawing in execution of works
- VIII) Ensuring that all important inspection notes of higher authorities receive prompt action.
- IX) Ensuring strict discipline amongst his staff within the frame work of the Rules.
- X) Reviewing the position in regard to supply of stores on the Division.

3.3.1 Signalling

I) Technical Duties

- a) Efficient and proper maintenance of all signaling and interlocking equipment in accordance with the provisions of the Manual, Rules and Regulations in force and instructions issued from time-to-time ;
- b) Execution of works incidental to the maintenance of equipment, additions and alterations to existing installations and new works in accordance with approved plans and circuit diagrams under Open Line working conditions ;

- c) Overhauling and carrying out alterations to the existing locking of interlocking frames in accordance with approved interlocking tables and interlocking charts, as also carrying out alterations to electrical signaling and interlocking systems in accordance with approved interlocking and selection tables and circuit diagrams when authorised to do so.
- d) Carrying out works in an emergency on his own initiative and responsibility. In such cases, intimation must be given by a message on control phone.

II) Equipment Inspection :

- a) The SSE (Signal) in-charge of a section carries out inspection and testing of all the equipment at intervals not exceeding one month in accordance with the detailed instructions contained in this Manual. Telecommunication equipment entrusted to his maintenance is inspected in accordance with instructions contained in the Telecommunication Manual. While carrying out his inspections, the SSE (Signal) shall take the maintainer of the section with him whenever possible.
- b) Special attention shall be paid during inspections to the work of each maintainer in respect of adjustments, cleaning and lubricating of moving parts of all points and signal equipment to ensure that they work smoothly. Any fault detected shall be arranged to be rectified at the earliest.
- c) The inspection shall be thorough with reference to the prescribed schedule of maintenance and purposeful to ensure that equipment function satisfactorily safely and with minimum liability to failures.
- d) The Interlocking Plan, Cabin Diagrams, Working Rules etc. shall be inspected to see that they are up-to-date. Any discrepancy noticed shall be brought to the notice of the SSE (Signal).
- e) A record shall be made in the Signal Failure and Inspection Book at each station of the monthly/quarterly inspection.

III) Foot-plate Inspection:

- a) The SSE (Signal) shall carry out foot-plate inspection of all signals by day and night in both Up and Down directions once a month⁵³ over his entire jurisdiction. During the inspection he shall take special notice of the following :
 - i) All signals have adequate visibility as specified preferably from the driver's side of the foot-plate. If the visibility of a signal is

⁵³ Para 3.3 of Signal Engineering Manual Vol.I

affected by growing tree branches or other obstructions, the matter shall be specially noted. Cases requiring special attention, such as trees in private lands shall be referred to the Divisional Signal and Telecommunication Engineer with full particulars of the topography of the area for his information, necessary action and instructions. In other cases the Inspector shall arrange to remove the obstructions as early as possible.

- ii) Anything which may endanger safety or interfere with signaling gears. In such cases the matter shall be brought to the notice of the concerned department. If immediate action is necessary for reasons of safety, the train may be stopped at the next station for giving necessary information to the Station Master.

IV) Failures :

- a) The SSE (Signal) shall monitor daily all failures on his section. During his periodical inspection he shall check up the cause indicated as well as repairs carried out to ensure that similar faults do not recur. In case of failures of a serious nature, the investigation shall be carried out immediately, and the SSE (Signal) be advised.
- b) Each SSE (Signal) shall at the end of every month, summarize and classify the failure reports received from each maintainer and submit monthly failure report on Form S & T/FS2/ with his remarks to the Divisional Signal and Telecommunication Engineer in duplicate. Failures pertaining to other departments shall be promptly brought to the notice of the concerned departments.

V) Reports of Maintainers :

- a) The SSE (Signal) shall ensure that the Maintainers are regular in their maintenance programme and their reports in Form S & T/MR ([Annexure 'I', Para 11.3.1 of Signal & Engineering Manual Part II](#)) are correctly maintained.
- b) Maintainers' programmes shall be prepared in terms of the days of the week. The programme shall be so prepared that it is convenient to the Maintainer and provides for maximum time at every station with due regard to the rostered hours of the duty. As far as practicable the programme shall include allowance for picking up programme missed during the week on account of failures and other exigencies.

3.3.2 Telecommunication

- I) Similarly, the telecommunication work on each division is divided into Sr. Section Engineer/Section Engineer/Junior Engineer.

- II) On a division, each SSE/SE/JE shall be responsible to the Divisional Signal & Telecommunication Engineer/Sr. Divisional Signal & Telecom Engineer through the Assistant Signal & Telecommunication Engineer, for efficient maintenance and correct installation of all telecommunication equipment under his charge.
- III) The essential duties of SSE/SE/JEs are:-
- a) Inspection and efficient maintenance of telegraph and telephone equipment such as keys, sounders, relays, junction boards, teleprinters, magneto, central battery and auto exchanges, telephone repeaters and other telecommunication installations at large stations including wireless installations. Indicators, Public address System, Interactive Voice Response System, Optical Fibre System, Message Switching System, Computer Communication, Train Radio Communication.
 - b) Execution of all works involving alterations to the existing installations, and installations of new equipment, its adjustment and connections.
 - c) Carrying out periodical tests on line wires independently as well as jointly with the officials of the BSNL department.
- IV) **Staff Under SSE/SE**
- a) Each SSE/SE shall be assisted by one or more JE, where necessary, and Technicians shall be provided under him for maintenance. The strength of JE and Technicians shall be fixed in accordance with the density of work and other local conditions.
 - b) Each JE must be provided with a gang for attending to works that may be considered normally beyond the scope of the Technicians.
 - c) Each JE may be provided with office clerks depending on the quantum of office work. An office khalasi may be provided, where necessary.
 - d) Where railway's underground telecommunication cables including Optical Fibre exist (as in electrified areas), a cable break-down transport such as a pick up van shall be provided. An emergency gang with full complement of cable jointing materials, tools and testing equipment's should be available with the break-down vehicle.
- V) **Construction Organisation**
- a) The Chief Signal and Telecommunication Engineer (Construction) shall provide necessary direction and control for the efficient and economical execution of all works under his charge. The Chief Signal and Telecommunication Engineer (Construction) is assisted at the Headquarters by a team of Officers who may consist of Deputy Chief Signal and Telecommunication Engineers, Senior Signal and

- Telecommunication Engineers and Assistant Signal and Telecommunication Engineers,
- b) The Chief Signal and Telecommunication Engineer (Construction) maintains liaison with the Open Line Organisation and shall follow the general policies and procedure laid down for the execution of works. In cases where a different policy or procedure becomes necessary to be followed, he does so after due consultation with the Open Line Organisation to adopt an accepted policy or procedure.
 - c) The Chief Signal and Telecommunication Engineer (Construction) shall exercise necessary budgetary control within the allotment of funds at his disposal and shall co-ordinate with the Chief Signal and Telecommunication Engineer for compilation of budget at every budgetary stage.
 - d) The Chief Signal and Telecommunication Engineer (Construction) shall co-ordinate with the Chief Signal and Telecommunication Engineer with regards to the placement of personnel for the various assignments under his charge keeping in view the overall career development of such personnel.
 - e) In the case of certain major joint projects for Survey, or construction, the Signal and Telecommunication unit may be constituted as a self contained unit under the administrative control of the head of the Project. In such cases, the Head of the Signal and Telecommunication Branch is responsible for co-ordination with the Chief Signal and Telecommunication Engineer.

VI) Extra Divisional Organisation

- a) The following are the extra Divisional Organisations of the Signal and Telecommunication Department on the Railways :—
 - i) Signal and Telecommunication Workshops ;
 - ii) Signal and Telecommunication Training School ;
 - iii) Microwave Organisation;
 - iv) Field Units of Construction Organisation;
 - v) Any other unit designated by the railway.
- b) Each of these Organisations is under the control of an Officer of appropriate grade who is responsible for its efficient functioning to the Chief Signal and Telecommunication Engineer/Chief Signal and Telecommunication Engineers (Construction) directly or through an Officer of the Headquarters Office in the appropriate grade. The controlling Officer may be assisted by a team of officers in various grades as required.

Keeping in view of guidelines in chapter 3 of [Compliance Auditing Guidelines](#),

universe of Apex, Auditable and implementing entity of Electrical Department be defined and planned for audit accordingly.

4. CRITERIA FOR IDENTIFICATION OF APEX, AUDIT AND IMPLEMENTING UNITS

As per instruction made for Department Centric Audit derived from Compliance Audit Guidelines, there are three levels for performing audit keeping in view of their structure and nature of work, they are

- I) Apex units
- II) Audit units, and
- III) Implementing units

All above three units may be defined according to the working/structure stipulated with reference of the following Codes/Manuals:

- I) [Signal Engineering Manual, Part – I](#)
- II) [Signal Engineering Manual, Part – II](#)
- III) [Telecommunication Engineering Manual](#)
- IV) Indian Railway Code for Financial Department, [Vol. I & II](#)
- V) [Indian Railway Code for Engineering Department](#)
- VI) [General Conditions of Contract \(GCC\)](#)
- VII) [Action Plan 2022 \(Signal and Telecom.\)](#)
- VIII) [Accident Manual](#)
- IX) JPO/Guidelines/Instructions/Circulars issued by Railway Board and Zonal Railway, etc.

Apex Units: Those units which are related to policy formulation and involved in looking after/monitoring of implementation of policies and situated at Railway Board/Zonal level may be considered as Apex Units. E.g. O/o PCSTE (In open line organisation at Zonal level), CSTE (In construction organisation) and any other Production Units having independent charge.

Audit Units: These units are mainly responsible for implementation of policies made by Railway Board/Zonal office with the help of implementing units. These units are situated in Divisions as field offices under jurisdiction of zonal headquarter e.g. O/o Sr.DSTE.

Implementing Units: Implementing units are those units which are directly responsible for compliance of activities in the field offices other than zone or Divisions as per policy made by Railway Board/Zonal offices under supervisory control of Divisional offices. e.g. DSTE/ASTE having independent charge in field which are responsible for reporting to Divisional offices and SSEs/JEs under their jurisdiction.

5. LIST OF ACTIVITIES AT MINISTRY AND FIELD LEVEL

5.1 Zonal Level

I) Signal

- a) Implementation of Policy matters, Performance of Signalling assets, reliability improvement action plan, Punctuality, Accidents and Safety Audit on signalling.
- b) Co-ordination with Divisional Sub-ordinate offices, General Manager (GM), Director General (S&T), Chairman- Railway Board (CRB), etc.
- c) Co-ordination with Construction/Works/Project/Railway Electrification organization for quality installations of Signalling assets as per target set and also regarding maintenance of signalling assets.
- d) Correspondence regarding Signal Standards Committee dealing and RDSO references of Signal matters.
- e) Joint Procedure Orders related to Signalling matters.
- f) Follow up action on inspection notes of CRB, Board Members, CCRS, CRS, GM and AGM.
- g) Safety committee review meeting and follow up.
- h) Dealing with Work study report on signalling.
- i) Procurement and Distribution of Stock and Non-stock Signalling materials.
- j) Training management for Gazetted and Non-Gazetted officials.

II) Telecommunication

- a) All policy matters and correspondence on telecommunication including those for PRS/FOIS/UTS/Internet/Computer/CUG-Mobile/BSNL Phones/Intercoms/ Conference facilities and Passenger Amenity System etc.
- b) Performance of all communication systems including management of telecommunication equipment failures, reliability improvement, action plan for telecom systems.
- c) Liaison with RAILTEL, BSNL, DFCCIL, Airtel and Reliance and follow up actions.
- d) Joint Procedure Orders related to Telecom matters.
- e) Setting up of communication facilities as per disaster management plan in case of accidents, Co-ordination for implementation of recommendations of High level committee on disaster management, Arrangement for VIP functions.
- f) Procurement and Distribution of Stock and Non-stock Telecom materials.

In addition to above, some common activities are also performed at zonal level, which are as under:

- i) Planning of Signalling and Telecommunication works (PWP/FWP/WP/M&P).
- ii) Man Power Planning and productivity of S&T staff.
- iii) All matters pertaining to issue/approval of Engg. Scale Plans, Signalling Plans, Locking Tables, Circuit Diagrams, etc. for Open Line/Works/Projects/ Construction, RE & RVNL, DFCCIL and RAILTEL organizations.
- iv) Issue of typical SIP, ST, Wiring Diagrams, Check lists related to design to comply day to day instructions of Railway Board and RDSO.
- v) Preparation of Narrative Reports and Year Book for Signal and Telecom deptt.
- vi) Examination of S&T Survey reports and implementation of recommendations.
- vii) Dealing with establishment matters pertaining to S&T staff.

5.2 At Divisional level

The following activities are performed at Divisional level to look after compliance of:

- I) Providing guidance to field units for maintenance of signalling and telecom assets.
- II) AMC for signalling and telecom equipment (wherever required) and other related maintenance issue.
- III) Management of Equipment failures, Punctuality, Reliability Improvement Action Plan for signalling.
- IV) Attending Punctuality meeting with DRM/ADRM.
- V) Co-ordination with respect to PCDO to PCSTE, Performance review, follow up action on PCDO received from field units.
- VI) Correspondence with HQ for signalling and telecom matters.
- VII) Reply to Parliamentary questions, VIP reference, RTI reference, etc.
- VIII) Follow up action of Railway Safety Review recommendations and recommendations of Commissioner of Railway Safety (CRS).
- IX) Follow up action on Inspection Notes of CRB, Board Members, GM, DRM, CSTE and other senior officers, Audit and Accounts Inspection Notes.
- X) All establishment matters i.e. recruitment of staff, training, posting and transfer, deputation, creation/extension of posts, D&AR, Court cases etc.

- XI) Coordination with regards to Conference and Works Review meeting etc.
- XII) Material Management of Signalling and Telecom. Materials for maintenance and works being executed by the divisions including development of special signalling equipment/items, Stock sheet for signalling.
- XIII) Review of progress of all signalling and telecom works (GB, PB, LB and Revenue) in the Division including CTR works.
- XIV) Coordination with Construction, Project and Works organization etc. regarding progress of signalling works, taking over of maintenance of signalling works after commissioning.
- XV) Review of work related to Drawings i.e. upkeep of updated Signal Interlocking Plan (SIP), Circuit/Wiring Diagrams, Selection Tables and incorporation of latest changes.
- XVI) Upkeep of Signalling database of all station regarding availability of cable core plan, cable route plan, relay disposition chart, Signal infringement to schedule of dimension, precise inter signal distance.
- XVII) Upkeep of Manuals i.e. GR&SR, SEM and Block Working Manuals along with correction.
- XVIII) Budgetary control over Revenue and Works budget for PH-33 & PH-17 etc. and coordination with respective controlling departments for other plan heads.
- XIX) Review of Works programme, M&P programme, LAW Book, Deposit works for signalling items.
- XX) Coordination with the Field units and other Departments for timely completion of Engg; Electrical and other work related with projects under his control.
- XXI) Ensure manning of Signal/Control at officers level in case of accidents, Monitoring of all accidents and follow up on accident reports and reporting to HQ.
- XXII) Liaison with RAILTEL, BSNL and Department of Telecommunication, Regular coordination meeting with officials of BSNL and other Private Telecom Service, RTCC meeting and follow up action of PTCC cases and their follow up cases.
- XXIII) Monitoring performance of communication infrastructure and passenger amenities like enquiry telephones, IVRS, display boards, announcement system etc.
- XXIV) Setting up of communication facilities in ART in case of any accidents as per Disaster Management Plan.
- XXV) Scrutiny of Control and Bock interruptions, functioning of telephones exchange, administrative trunk lines – their analysis and expeditious rectification.

- XXVI) Compilation, correction, printing and distribution of telephone directories.
- XXVII) Development/procurement and upkeep of backup of all software and computer programmes relating to all application in S&T department.
- XXVIII) Computerization, Data networking and software development.
- XXIX) Maintenance and up gradation of website-correspondence with CRIS.

5.3 At Field level

In other than Zone/Divisional level, DSTE/ASTE of field units are responsible for-

- I) Reporting to Sr. DSTE and will be responsible for all aspects of safe and efficient maintenance of signalling and telecom assets in the section.
- II) Statutory inspection and Safety checks and monitoring inspection of Inspector under his control.
- III) Passenger's complaints in regard to assets and system under their jurisdiction.
- IV) Safety counselling of staff and supervisors under its jurisdiction.
- V) Attending accident site under their jurisdiction.
- VI) Co-ordination with their counterparts of other department at their level for improvement in functioning of S&T gears.
- VII) Staff grievances and welfare under their jurisdiction.

Duties of Signal and Telecommunication Engineers (SSEs)

The Signal and Telecommunication Engineers in-charge of maintenance and construction are generally responsible for

- I) The installation and maintenance of all Signalling and Telecommunication equipment under their charge in a satisfactory and safe condition.
- II) Observance of the rules and procedures laid down in the General and Subsidiary Rules, Rules for opening of a Rly. the Signal Engineering Manual and orders and circulars issued by the Chief Signal &Telecommunication Engineer from time to time and ensuring that all staff under their charge are acquainted with relevant rules and working method and efficiently perform their allotted duties.
- III) Preparation of plans and estimates and safe execution of works in their charge.
- IV) Ensuring that all important inspection notes of higher authorities receive prompt action.
- V) Coordination with Engineering and other branches in case of combined works, obtaining sanction of Commissioner of Railway Safety for new signalling works or alterations and additions to the existing signalling

installations either separately for purely signalling works or jointly with other departmental officers in the case of combined works.

- VI) Coordination with concerned branches in case of accidents for speedy restoration of traffic and for investigation into the causes of accidents.
- VII) Coordination with officers and staff of other branches in all other matters to ensure smooth functioning of signalling and telecommunication systems.
- VIII) Ensuring supply of approved materials and tools for the installation and maintenance of the equipment.
- IX) Control over expenditure in relation to budget allotment and sanctioned estimate.
- X) Submission of proposals for Revenue and Works Budget and for periodic reviews.
- XI) Exercise of such powers as may be delegated to them in establishment and other matters.
- XII) Ensuring strict discipline amongst their staff within the framework of the rules.
- XIII) Dealing promptly with appeals and representations from the staff and looking after the welfare of their staff.
- XIV) Issue of special and specific maintenance schedule for SSE/SE/JE(S) and Technicians as and when necessary.
- XV) Transfer of Charge: Instructions on Transfer of Charge are contained in Chapter I of Indian Railways Code for Engineering Department. The Senior Divl. Signal and Telecom. Engineer handing over and taking over charge of a Divisional or of a work shall carry out joint inspection of important sections as necessary. The 'Transfer of Charge' statement shall be prepared in adequate number of copies signed by both and one copy shall be sent to the Chief Signal and Telecom. Engineer.

Thus, the List of Activities being done by the Department at the Ministry as well as field level can be tabulated as under -

Level of unit	Main activity	Allied/ sub activity
RB	Framing of policy in regard to signalling & telecommunication equipment. Procurement of advanced safety equipment pertaining to S&T department.	Sanction & approval of projects. Sanction of project estimates. Sanction to import technology in regard to signalling & telecommunication. Sanction of different program pertaining to signalling equipment such as relay

	To obtain advanced technologies such as automatic train protection, fog safety device, end of train telemetry device & on-board/online condition monitoring system.	interlocking, track circuiting, SSI etc.
RB & Apex	Sanction for procurement of equipment & different types of signalling cable.	Sanction by Railway Board Sanctions by the GM of Zonal Railways or the CAO of CN Organisation
Apex & Field units	Preparation and approval for implementation of different projects & programmes pertaining to signalling & telecommunication	Preparation & placement of purchase orders pertaining to signal equipment, cables & other allied systems. Intimation of details of the programme for implementation to field offices.
Field unit	Maintenance and renewal of Assets and equipment	Track circuiting Block panel Level Crossing Gates Automatic Block Signalling Cable, Gear, Axle Counter Panel Interlocking Repairs & Overhauls of “Signal & Telecommunication apparatus” in workshops.
	Codal Life Register	Maintenance of Register for different equipment/machine /plants.
Field unit	Execution of various works	Revenue works Special works Works undertaken on deposit terms
Apex & Field units	IT Applications	System software embedded in EI, CTC, data logger, UFSBI etc. Application software
RB, Apex & Field units	Obtaining CRS sanction	Initiation for CRS sanction. Timely completion of CRS inspection.

		Attending to queries of CRS Obtaining of CRS certificate.
RB, Apex & Field units	Co-ordinate in compilation of Accounts and Funds certification	Budget Estimation (BG) August Review Revised Estimation (RE) Final Modification (FM)
RB, Apex & Field units	Manpower management	Creation of posts Placing Indents for recruitment of personnel. Maintenance of service records of Group 'D' employees. Pay & allowances and Service matters.
Apex & Field units	Creation of Assets	Panel interlocking Electronic interlocking Route Relay interlocking (RRI). Automatic Block Signalling Provision of Track circuiting Cable laying-optical fibre

6. IMPORTANT RISK PARAMETERS WITH RESPECT TO ACTIVITIES

The instruction laid down in Para 3.10 and 3.11 of the [Compliance Auditing Guidelines](#) may be borne in mind.

The risk analysis should be done on following parameters of the S&T Department:

- I) Quantum of Expenditure
- II) Number of Tender cases/ Contract cases/ other misc. cases.
- III) When last Audited viz. audited last one year/three year/five year/more than five year/never audited.
- IV) Result of last Audit.
- V) Audit perception based on Arrears viz. progress of works with reference to expenditure.
- VI) Audit perception based on News paper publication, Complaints lodged etc.

The electronic and computerized railway signalling systems have replaced the existing mechanical systems, resulting in intelligent and automatic high performance systems. For the existing electrical and mechanical systems, empirical approaches and engineer's intuition are mainly used to identify any faults, assuring a certain degree of safety in the railway signalling systems.

However, the new computerized railway signalling systems do not allow the safety assurance based on such empirical approaches to detect faults. Therefore, IEC (International Electro technical Commission) requires more rigorous safety activities to assure the safety in the railway signalling systems.

The safety activity of railway signalling systems defined by the international standards means a series of all activities which find and eliminate potential hazards embedded in the railway signalling systems being developed, or establish measures so that they can be reduced to below allowable level and reflect them to the design and development of system.

Risk is a combination of accident severity and accident frequency. Accident frequency may be calculated by hazard frequency and the probability of a hazard developing into an accident. This probability is derived by taking into account the effectiveness of barriers. Barriers are understood as any means to prevent, control or mitigate undesired events or accidents. Barriers must be under the control of the organization operating the system as they have to be enforced during operation. They can be of different origin, e.g. human actions, operational barriers and technical barriers.

Risk Parameters:

Sl.No.	Parameter	Description
1	Interface	<ul style="list-style-type: none"> • Data interface between wayside equipment and on-board equipment • Communication interface between the wayside operator and vehicle driver • Data interface between sub-systems • Data interface between related systems • Communication interface between the wayside operator (system) and maintainer
2.	Time	<ul style="list-style-type: none"> • Train operation time based on the train schedule • Operation time of the on-site facilities • Software data processing time • Generally defined time
3	Action	<ul style="list-style-type: none"> • Operation of operator, driver, maintainer • Action of on-site facilities • Action of on-board equipment
4	Limit	<ul style="list-style-type: none"> • Limit to the train speed • Limit to the line capacity • Limit to the software data processing

		<ul style="list-style-type: none"> • Limit to the human labour • Limit to the availability and reliability of facility
5	Procedure	<ul style="list-style-type: none"> • Operation, driving, maintenance procedure • Countermeasure procedure at emergency
6	Outside	<ul style="list-style-type: none"> • Natural phenomena (earthquake, storm, snow, rain, etc.) • Passenger behaviour • Pre-requisite to the intentional external obstacle
7	Data	<ul style="list-style-type: none"> • Control command (train control, on-site facility control, etc.) • On-site information • Database information

7. COMPUTERISED APPLICATION SOFTWARE AND ITS UTILISATION BY THE DEPARTMENT

(To perform the various functions (use of reports/data/ information generated periodically as an aid for Audit of various activities of Departments concerned.)

Signal and Telecommunication Department use following type of software-

- I) **System Software:-** S&T Department use executive software which are embedded in EI, CTC, data logger, UFSBI etc. These are OEM specific and are used for functioning of the equipment and fixed in nature.
- II) **Application Software:-** Application software of EI and data logger are yard specific. These are developed by OEMs. EI application software are used for various applications like Signal Passed at Danger (SPAD), point flashing under wheel opening of Relay Room etc.

Railways, which operate in a dynamic and constantly changing environment, requires a continuous update of Information about Current Status and Location of their Assets for the optimum utilization of Material Resources. Information Resource is a critical Managerial Tool for tackling the Business Challenges on a Real-time Basis. Railways being Multi-location, Multi-function and Multi-division organization provide an ideal backdrop for Computer Networks. Railways being an age-old industry, finds many of its existing Business and Operational Practices inadequate for adjusting in the current fast changing Business environment. If the Railways can exploit Information Technology to modernize their Operations and practices to suit the needs of their customers, they can gain tremendous competitive advantage in the present and future business environment.

Realizing the important role that Information plays in Railways Operations, IR had embarked on its Computerization Program, earlier than many other organizations in the country.

The main applications which are in use are -

Computerized Passenger Reservation System (PRS), Freight Operations Information System (FOIS), Integrated Pay Roll Accounting System and Railnet.

Besides these mainstream Applications, by using Information Technology, the Management Information System as well as Decision Support System also can be improved and be made very efficient applying applications given below:

7.1 MANAGEMENT INFORMATION SYSTEM

For running any Business Organization, the efficiency of the MIS is very important. Indian Railways have many areas, where use of IT can have a telling effect. Some of the areas are:

- I) Personnel Management Information System
- II) Materials Management Information System
- III) Asset Management Information System
- IV) Finance Management Information System
- V) Health Management Information System
- VI) Passenger Information System
- VII) Project Management Information System
- VIII) Law Management Information System
- IX) Training Management Information System
- X) Disaster Management Information System
- XI) Transport Management Information System

As we are working on the fields related to Signal and Telecommunication (S&T) Department of Railway, as such the applications which may be utilized or are being utilized by S&T department are as follows which may help in audit:

7.2 Use of IT (IMMIS/IREPS) in Materials Management :

Registration of Demands & Case File Opening	All Requisitions are to be monitored by checking the Date of Registration and date of Case file Opening
Tender management	Status of a Tender case is to be continuously monitored by checking progress of the case from Data base
Monitoring of Purchase Cases	Once a Purchase Order is issued, the case is to be followed until the material is delivered and Bill is passed.

Security and Earnest Money Deposit Monitoring	Some firms, registered under Small Scale Industries, are relaxed from paying EMD. This is to be checked and others should not get this facility.
Updating Specifications of Stock Items	Latest Specifications must be recorded for getting Optimum benefit from the purchase.
Stores Budget & Funds Register	Budget and Funds should matched.
Processing of Rate Contract Purchase	Monitoring is to be done to check whether the Rate Contract is still valid or not.
Demand/Requirement Management	Check whether Demand is genuine.
Local Purchase of Stock & Non stock items	Local Purchase should be as per the Norms only.
Scrap Classification	Classification of Scraps is essential before sending the Materials to Scrap Depot.
Stock Verification	Stock Verification is to be kept upto date.

Use of IT (IMMIS/IREPS) in Materials Management

For extracting Maximum Output from the Assets in any Business, elaborate Data is to be maintained regarding all aspects of them. IT can help in this field by keeping track of the following points:

- I) Nomenclature of the Asset
- II) Specification No.
- III) Purchase Order No.
- IV) Name and Address of the Supplier
- V) Cost
- VI) Place and Date of installation
- VII) Vital spare part, whether available
- VIII) Expected date of Replacement
- IX) Failure History at a glance
- X) Alternative Supplier, if any

Keeping all these information in the Computer will enable the Maintenance staff to monitor the Performance of the Assets in the Section. Requirement of Periodical update for the spare part Stock Position, Rescheduling of Maintenance Programme or Manpower as well as replacement of old equipment can be planned well in advance by employing an efficient Asset Management.

7.3 IT (IRPSM) in Project Management

Indian Railways continuously handle large and small Projects for expanding the Transport Network through New Lines, Gauge Conversion, Railway Electrification, S&T Works etc. These Projects are not only to be identified in terms of Profitability, Criticality and Feasibility, but also are to be implemented most efficiently. This asks for a thorough Project Management, which would cover both Planning as well as Implementation.

A good plan for Railway Project requires that

- I) The Railway Board must sanction the Specific Estimate with reference to the Scope of work based on Site condition.
- II) All drawings and designs must be ready well in advance.
- III) All concerned Departmental Heads must involve themselves personally to study the Operational requirements and recommend any suggestions without changing the scope of the work. There must be proper interaction between all the Departments.

Since a Project, irrespective of whether it is commercially viable or not, must be planned in an integrated way, use of Information Technology, e.g. Software like MS-Project and use of RAILNET for Data collection, is very much required. Another important point to be considered is that once the project is commissioned, monitoring of Completion of the residual work is to be continued. A good productivity analysis is not possible unless all relevant data are readily available. Here again, presence of IT is appreciated.

The field of consideration in Project Management are :

Assessment of Residual work	The Residual work, if any, is to be identified and a Review is to be done to see whether this can be dropped without affecting the need of the project. Any further requirement of funds is also to be identified at this stage.
Booking of Expenditures	Monitoring is needed to check that all expenditures in a project are booked against the correct head of Accounts. This helps in assessing the Activity-wise expenditure and can also be a basis for future investment.
Realization of Credits	After the completion of a project, the surplus material, if any, is to be diverted to other works and credits are realized to the completed project, to reduce the net expenditure. Track of all feasible credits is, therefore, an important aspect,
Statement of variation in Quantity	Though the variation in contract is considered normal, if it is restricted to within 25%, there are cases of crossing this limit. This is possible if proper monitoring is not done after the project has started or at the extreme, the estimate itself might

	not be done with ground realities. The variation can be tracked early, if data are continuously monitored using computers.
Assessment of return from the Project	No project is ever planned without a cost benefit analysis, based on the estimates for both the investment and the rate of return. After the completion of the project it is essential to analyze the actual results with reference to the estimate. This requires that the details of actual rate of return must be known.
Clearance of Final Bills	This is very important for completion of the project. Normally, the delay in clearing the final bills is due to introduction of new non-schedule items, non-finalization of final verification statements, non-finalization of disputes, non-cooperation from the contractors or indifferent attitude. Monitoring of all these would be easier if data are in computers.
Arbitration cases	After the Arbitration Act, 1996 has come into existence, more opportunity is offered to the contractors to seek arbitration. Two main points to notice are that a) if no Arbitration is permitted by the GM within 30 days, the contractor can approach the court for appointment of an outsider as an arbitrator and b) Award of Arbitrator is difficult to the challenged. So, department must be vigilant to take care that no point for arbitration grows and if any point is there, settlement is to be done at the earliest.

A nominated team should be posted against each project to monitor it, so that accountability and responsibility can be fixed in case of any problem. This team must have access to IT based project management approach.

7.4 IT in Training Management

A training institute imparts training through various modules, the course structure for which is designed depending on the requirement of the Railways. Nominations of the Trainees are received from the Railways well in advance, trainees are allotted Hostel accommodations on their arrival and Faculty members are allotted classes in different courses. All these can be efficiently handled by proper use of Information Technology. Some of the fields are;

- I) Collection of nominations from Railways
- II) Distribution of course programmes to the railways
- III) Monitoring of Hostel accommodations
- IV) Maintaining a Question Bank
- V) Database of Trainees attending courses
- VI) Database of result sheets of trainees in different course
- VII) Database of feedback reports from trainees

- VIII) Data warehousing by the Faculty members
- IX) Networking of classrooms for downloading teaching materials from server
- X) Video conference facility of extension lectures, seminars and workshops
- XI) Tele teaching and distance learning
- XII) Remote access of library information from hostels and classrooms

7.5 IT in Disaster Management

Disaster means an adverse situation causing a misfortune leading to a catastrophe, which results in loss of human life and destruction. Disruption of normalcy suddenly plunges people into great suffering and a challenge emerges to provide emergency relief to the affected. Disaster may be caused by nature, in the forms of flood, cyclone, earthquake etc. or by severe Railway accidents. For the later type of disaster, only follow-up actions are possible. But for the disasters caused by the nature, better preparedness and focused initiation of control programme can minimize the effects and losses.

Management for Disasters, caused by the nature can be divided into various phases;

Pre-disaster phase	A contingency plan is to be prepared in this phase and rehearsal of the same is vital to check any lacunae in it. A meticulously evolved plan would be able to minimize the extent of loss
Alert Phase	During this phase already the imminent danger is known and prompt action drill can save many lives and reduce loss.
Impact phase	Disaster has already struck the community by this phase and no actual relief is possible.
Post Impact phase	Local relief is expected to reach the affected area immediately to be followed soon by outside relief. This phase may continue for several days together.
Rehabilitation phase	This is long phase, bringing the community back to the original state.

Some precautions are to be taken by Railways to handle Nature caused Disaster Management. Continuous and close interaction with Local Meteorological Department for getting Real-time information regarding imminent Flood or Cyclone. Each Department must nominate and form a Disaster Management Team, consisting of Experienced Officers and Supervisors and having sufficient Resources and Communication Equipment. Proper Monitoring of Relief measures can be done via RAILNET and any aid can be supplemented. Particularly in the case of Cyclones, when all other Terrestrial lines may be inoperative, VSAT Communication installed in Accident Relief Train will be of much help.

In the case of Railway Accidents, the Accident Relief Trains reach the Site within no time and Medical Relief is ensured. Communications are provided from Accident Site to Divisional Head Quarters. With the introduction of RAILNET, more communication facilities like Video Conference can be implemented. More Real-time Information from Accident Site would generate more confidence in the minds of Public.

7.6 Control Office Application (COA)

A data logger is an electronic device that records data over time or in relation to location either with a built-in instrument or sensor or via external instruments and sensors, hence Ministry of Railways has instructed Zonal Railways to link the arrival and departure of trains with Data loggers.

It has been an endeavour of Indian Railways to run trains punctually and provide information to their customers more current reliable and accurate, with minimal human intervention. Data loggers were provided at stations to monitor the status of functioning of signalling gears. For train control, Optical Fibre network has also been laid and linked to control centers of the Divisions.

It was decided to utilize these data loggers for capturing trains running information and update Control Office Application (COA) automatically at the central server. For this purpose, to start with, the data loggers of one terminal station and one more station at each zonal railway is linked with COA through optical fiber backbone for automatically picking up the train running status.

7.7 Centralized Traffic Control

Centralized traffic control (CTC) or Traffic control system (TCS) is a block system under which train movements are authorized by block signals whose indications supersede the superiority of trains for both opposing and following movements on the same track.

Further, train movements are controlled by signal indication, usually by a dispatcher at a remote location via codeline, modem, or data radio.

Brief summary of Centralized Traffic Control is as under :

- I) CTC allows for a safe, efficient, and cost effective means of controlling trains.
- II) CTC increases track capacity and train speed by expediting train movement by lining routes and clearing signals prior to a train's arrival at a control point.
- III) CTC allows a single dispatcher or control operator to manage a large section of track, interconnected signals and control points.
- IV) CTC allows a redundant safety system to prevent unsafe requests being sent to the field control point.

8. COMPREHENSIVE CHECK LISTS FOR CHECK OF VARIOUS ACTIVITIES

(Including General Checklist as well as activity specific check list)

Checks to be exercised by the Audit teams while undertaking Audit at Apex, Audit and implementing Unit level using application software being used by the Department

Audit check lists may include the following detail –

8.1 Audit of Works Programme

Please refer to [para no. 7.1](#) of chapter 6 (Audit of Engineering Department).

8.2 Audit of Sanctions of Work:

Please refer to [para no. 7.2](#) of chapter 6 (Audit of Civil Engineering Department).

8.3 Audit of S&T Works

Audit Review of the following may be provided as per the provisions of S&T Works given in SEM -

- I) Review of Tenders
- II) Advances to Contractors
- III) Review of On-Account Bills, Final Bills and Completed Contracts
- IV) Audit Of Measurement Books
- V) Material Modification
- VI) Contractors' Ledger (Cf [1483-E](#))
- VII) Completion Reports/ Completion Estimates/ Completion Statements (see [para 1701-1714-E](#))
- VIII) Works Registers and Revenue Allocation Registers.
- IX) Pay Order and other Vouchers not Falling under any Definite Category (Misc. Vouchers)
- X) Audit Of Journal Vouchers ([Cf. 307 & 308-A1](#))
- XI) Objectionable Items Register

8.4 Audit of Abandoned Assets:

Please refer to [para no. 7.18](#) of chapter 6 (Audit of Civil Engineering Department).

8.5 Audit of Codal Life Register

This may be examined to see that -

- I) Register has been maintained as per [para 219-F-I](#).
- II) In this register codal life of the machine and plant at different locations should be entered with the details viz. date of commissioning codal life,

date of renewal, date of condemnation, date of AMC, date attended by the maintenance staff and other cheques given in the [para 219-F-I](#).

8.6 Audit of Imprest Stores Accounts

Imprest Stores of S&T department & Plant reserve, Audit should be conducted with reference to the rules in [Chapters XVIII](#) and [XIX-S](#).

8.7 Audit of Law Charges

Please refer to [para no. 7.37](#) of chapter 6 (Audit of Civil Engineering Department).

8.8 Audit of Manpower Management

Please refer to [para no. 7.37](#) of chapter 6 (Audit of Civil Engineering Department).

8.9 Audit of World Bank Aided Projects

Please refer to [para no. 7.38](#) of chapter 6 (Audit of Civil Engineering Department).

8.10 Audit of Public Private Partnership Projects

Please refer to [para no. 7.39](#) of chapter 6 (Audit of Civil Engineering Department).

8.11 Audit of Commissioner of Railway Safety (CRS) Sanctions

It should be seen that:-

- I) Whether CRS sanction has been obtained, wherever it is required, as per existing norms.
- II) The CRS final report should be reviewed to see that –
 - a) The recommendations are complied with in time.
 - b) The circumstances under which such lapses as reported by the CRS are not anticipated and done during execution of a project/ work

The expenditure involved in carrying out the lapses pointed out by the CRS does not exceed the cost of sanctioned estimate requiring approval of higher authority.

- I) Checks to be exercised by Audit teams during Audit of Finance & Appropriation Accounts may be provided as under -

The Revenue expenditure incurred by S&T department of Railway falls under the heads are given as under :

Demand No.	Abstract	Name of Demand	Minor Head	Name
3	A	General Superintendence and Services	800	Signal and Telecommunication Management
7	E	Repairs and Maintenance Plant and Equipment	100	Establishment in offices
			500	Plant and Equipment (Signalling)
			600	Plant and Equipment (Telecommunication)
			700	Rental to P&T for signalling and telecommunication circuits
8	F	Operating Expenses, Rolling stock and equipment	700	Signalling and Telecommunication
12	K	Miscellaneous Working Expenses	500	Cost of Training staff
**14	M	Appropriation to Funds	100	Appropriation to Depreciation Reserve Fund
			500	Appropriation to Accident Compensation, Safety and Passenger Amenity Fund

Similarly, the source of financing will be indicated in the beginning by the following alphabets for the expenditures incurred other than Revenue expenditure as under:

P – Capital, Q – DRF, R – OLWR, S – DF, T – ACF & U – Revenue

As such, classification of Capital and other Works expenditure would be as under :

Demand	Name of Demand	Head	Name
16	Assets, Acquisition, Construction and Replacement	1100	New Lines (Construction)
		1400	Gauge Conversion
		1500	Doubling
		1600	Traffic facilities, Yard remodelling and others
		3300	Signalling and Telecommunication works.
		3400	Taking over of line wires from P&T department
		3500	Electrification Projects.

Points to be seen during the check of the Finance Accounts :

- I) It should be ensure that the figures of Receipts and Outgoings of the Account Current (to the end of the month) with the Schedules appended with the Account Current is tallying or not.
- II) It may be ensured that figures depicted in the Account Current are rounded off to the nearest rupee.
- III) Statement of Works Expenditure - Grant No.80-MH 5002 - the figures exhibited therein, should be in Unit of Rupees. It may please be ensured that Annexure-A to the Works Grant (with figures in Unit of Rupees) has been appended with the Account Current.
- IV) Normally, there should not be any minus transaction in the Account Current. In case there is any such transaction(s), it should be ensured that reasons are given in the Annexure to the Account Current.
- V) It should be ensured that Voted and Charged Expenditure has been shown separately in the Schedules and tallies with the figures given in the Account Current.
- VI) The figures of expenditure under Major Head-2016 should be reconciled with the figures sent to Director General of Audit/Central Expenditure, New Delhi and Headquarters Office (BRS section).
- VII) Any new item of receipt and expenditure appearing under Misc. Receipt and Misc. Expenditure may be properly investigated with reference to accounting principles.
- VIII) The balances appearing in Debt Head Report finally gets exhibited in the Balance Sheet of the Railway/Unit. It is, therefore, necessary that the accuracy of the Debt Head Report is scrutinized carefully. It may be ensured that the balances are worked out by taking into account the closing balance of the previous year, prior period adjustments i.e. T.W.F.A. at the beginning of year and net of the Receipts and Disbursements as appearing in the Account Current at the end of the year.

It may also be ensured that balances are supported by age-wise analysis and item wise details.

Points to be seen during the review of the Appropriation Accounts.

For examination of Appropriation Accounts, chapter on Accounts Department may be referred to.

Major activities of signal & telecommunication department being carried out and checklists are as under:-

8.12 Signalling

I) Moderisation of Signalling assets

Multiple Aspect Colour Light Signalling (MACL) Mechanical signals of Semaphore type are progressively replaced by Electrical signalling with Multiple Aspect Colour Signals (MACL). MACL signals have better visibility, quick operation and less maintenance.

II) Interlocking of different stations:-

- a) Route Relay Interlocking (RRI) and Central Control Panels in signal control system- By mere operations of knobs and route buttons, routes are set automatically and signals are cleared with absolute safety. The entire station is track circuited. Points and signals are operated by individual knobs/slides in small yards.
- b) Panel Interlocking system- Unlike Route relay interlocking, in panel interlocking points and signals are operated individually. This is being adopted in smaller wayside stations.
- c) Solid State Interlocking- As a technological development, the solid state with electronics system having software programming, solid-state interlocking signalling control system is being now inducted to achieve economy and flexibility. This sophisticated microprocessor based interlocking system works through Microprocessor devices and software programming. In this system there is less number of relays and alterations/additions in the yard is possible without much extra wiring.
- d) Automatic Block Signalling with Continuous Track Circuiting Automatic:- Block signalling systems are mostly used when the train traffic become more congested and busy, especially in suburban area and to increase line capacity. This eliminates block working and trains are signalled automatically without much dependence on human element. This ensures train safety, speed and also detects any rail discontinuity.
- e) Token less Block working:- In the absolute block system in single line, Token Block instruments are used. The token will be handed over

to the driver of train after granting line clear to enter in the Block section. The process of handing over of token at every station is time consuming and laborious resulting in token missing. The system of token less block working helps to increase line capacity on single line sections.

- f) LED signals for colour light signalling (LED):- In the colour light signals light aspects of mechanical signals are lit by incandescent bulbs. These bulbs have limited hours of working and get fused due to ageing and voltage fluctuations. The bulbs have to be replaced frequently. As an improvement, LED lit signals are now introduced. LED signals are having longer life and better visibility. This type of signal has enhanced the reliability by reducing the incidences of signal lamp fusing. It also affords good visibility to the drivers and more signals are likely to be converted to LED signals.
- g) Replacement of over aged assets:- Over aged signalling assets are normally to be replaced after a codal life of 25 years. Most of the signal systems are obsolete mechanical type and no spares are now available in the trade. The mechanical signals are operated from the mechanical lever frame from cabin. Most of the signalling systems have become over-due for replacement. With the sanction of the Special Railway Safety Fund the over aged assets are being replaced on priority basis.
- h) Track circuiting:- Track circuit detects the presence or absence of the train on the track. This is the backbone of the signalling system. This ensures complete safety to the train in case of human failure. Due to high utilisation of the track capacity, this ensures safe, speedy and punctual movement for train services.
- i) Level crossing:- The unmanned gates are taken up for manning where telephone facilities are provided from the nearest station so that gate will be closed well in advance before the train approaches the manned gates. LC gates are being taken up for interlocking on the basis of train vehicle units (TVUs) to ensure safety for both trains and road users.
- j) Train protection & Warning system:- This system will give information to the driver to regulate the train speed depending upon the aspect of the signal in advance. In case, the driver fails to do so, the train will be automatically stopped by applying brake without the intervention of the driver. This ensures that whenever any train stops on the track, the following trains stop automatically, thus ensuring safety.
- k) Train Actuated Warning Device:-Whenever train approaches an unmanned level crossing, a hooters sounds giving warning to the road

users well in advance about the approach of the train thereby avoiding any accident.

- l) **Networking of Data Loggers:-** This is a modern equipment used for monitoring the operation of important functions like Track circuits, Points, Signals, Battery chargers, Batteries etc. installed in Panel interlocked/RRI installations. These are microprocessor-based equipment logging the events of the change of status of the various functions in field and relay rooms and recording the precise time also. The data loggers are useful devices for detecting the cases of passing the signal at danger by the driver and give important clues in case of accidents. The data loggers are also used as predictive maintenance tools regarding deterioration of the performance of signalling gadgets.
- m) **Integrated Power Supply System (IPS)/Non-conventional energy sources:-** With the introduction of more and more modern Electrical Signalling Systems, the dependency on the power supply becomes more essential. To get reliable power supply, the concept of Integrated Power Supply (IPS) has been introduced wherein, the different signal power supplies like 110 AC, 110 VDC, 24 DC etc. are derived from the common system, which works on common battery, i.e. DC-DC converter, modular power packs. This IPS will enhance the working of the signalling system especially in RE (Railway Electrification) area.

8.13 Telecommunication

- I) **Train Control Communication:-** Movement of each and every train is monitored by a controller at the nearest divisional Hqrs. Facility is also provided to the driver or guard to communicate with divisional Hqrs through portable telephone which can be easily connected to the overhead line wires which are running parallel to the track or connected to the Emergency Telephone sockets provided at every KM in the section where controls are working through underground cables. An emergency portable telephone is kept in the Guard's compartment of each and every train.
- II) **Block Circuits:-** Running of trains in each section (between any two stations) is controlled by block circuits through which running of only one train in a section at one time is ensured. Overhead lines of Railway or BSNL and underground cables are used for this purpose.
- III) **Optical Fibre Cable network:-** Optical Fibre Cable is laid along the track to provide a reliable and noise free communication. OFC network is widely used for Railway Control Communication taking advantage of its all long haul high bandwidth circuit interconnecting Railway Telephone Exchange. Passenger Reservation System, Unreserved Ticketing System,

Network Freight Operating Management system have been transferred through railway OFC.

- IV) Railway Telephone Network:- There is an in-house Railway Telephone Network connecting all-important offices, officials, Way stations, Divisional Headquarters & Zonal Head Quarters. Railway telephones exchanges are inter-connected through Railway OFC network, Railway Microwave network and are supported by rented BSNL channels as stand by.
- V) Wireless communication System:- Driver, Guard, Supervisors & officers of permanent way, Mechanical, Electrical and Signal & Telecom departments are provided with 5 watts hand held walkie-talkies, which can be used to establish communication between moving train & adjacent stations. Every railway station is provided with 25 watts VHF set for this purpose.
- VI) Data network:- There is an exclusive PRS network connecting with all the PRS centers of Railway and other Metros. The centers are connected either through Railway OFC network or hired channels from BSNL. Similarly there is a Freight Operating Management System network for monitoring the movement of freight transport. Coach Operation Information System is a network for coach management and this is under implementation.
- VII) Passenger Amenities Safety, security and comfortable journey of the passengers are the aims of Railways in train operation. To meet this objective, the following facilities have been provided in almost all-important stations.
 - a) Continuous announcement through public address system
 - b) Electronic display board
 - b) IVRS system for giving on line information about availability of Accommodation, arrival & departure of trains. Call centers and integrated IVRS for giving all types of passenger Information.
- VIII) Voice Recorder:- Train operation information between controllers at Divisional headquarters and way stations are normally passed through control circuits. All such conversations between section controller and station Master are recorded at control office, which can be used for train management at any time of investigation in case of any accident/mishap.
- IX) Rail Net:- Railway has its own data network for management purpose called “RAILNET”. This is widely used for file transfer, e-mail and public information. This network spreads through entire Railway system connecting divisional headquarters, Zonal headquarters, workshops and hospitals.
- X) Disaster Management:- Telecom plays a vital role in Disaster Management. To meet the requirement of Disaster Management a

universal number is provided at all control offices which can be accessed from any part of India duly pre fixing the city code. There are Accident Relief Trains and Medical Relief Vans placed at strategic locations. All such ARTs and MRVs are equipped with mobile INMARSAT telephones, walkie-talkie sets and public address system. Video conferencing equipment and wireless satellite based modems are also being added.

- XI) Video conferencing:- Video conferencing facilities are available in divisional headquarters, zonal headquarters and Railway board, for administrative purpose.
- XII) BSNL Telephone:- BSNL telephones have been provided at all Railway stations for giving train information to the public.
- XIII) Computerization and Networking:- The following activities of Production Control Organisation have been computerized.
 - a) Work Order releasing
 - b) Production control Documents.
 - c) Estimated Annual Requirements for Stock Items.
 - d) Revision of manufacturing items
 - e) Bill of Materials for all manufacturing items.
 - f) Inspection details – inspection of inward items.
 - g) Vendor evaluation
 - h) Demand and Dispatch position details etc.

In addition of above activities of S&T department, the following items/activities may also be seen/ reviewed during inspection of this department:-

- I) Installation, performance and maintenance of CCTV camera
- II) Installation, performance and maintenance of touch screen working at stations.
- III) Installation, performance and maintenance of coach guidance Board at stations.
- IV) Installation, working performance and maintenance of Excel counter.
- V) Maintenance of all equipment is carried out through the maintenance set up of staff at Divisions, Way stations and in specialized laboratories. However, since the telecom & signal technology is changing fast, Annual Maintenance Contract (AMC) through reputed firms wherever necessary is being opted. Maintenance is carried out as per the schedule drawn up in Telecom & signal Manual.
- VI) Review of contracts awarded for PRS, FOIS, TMS, vehicles hired etc by S&T department.
- VII) Review of AMC for SSI, IPS, Data logger, MSDAC, SSDAC, AFTC etc.

- VIII) Training of telecommunication staff for new functions i.e. UTS,FOIS and OFC etc
- IX) Attendance Register and Casual Leave Account.
- X) Tools and Plants Register.
- XI) Stationery Register.
- XII) Estimates and completion reports.
- XIII) Review of contracts, agreements and work orders.
- XIV) Imprest Account.
- XV) Review of imprest cash.
- XVI) Question of General Policy.
- XVII) Review of telephone trunk call bills received from P&T Department.
- XVIII) Review of rent of the telephone wires payable to P&T Department.
- XIX) Review of Narrative Reports.
- XX) Review of Major Works sent to Railway Board and General Manager.
- XXI) Scrutiny of system of delegation of powers.
- XXII) Review of last Inspection Reports issued by Audit and Accounts.
- XXIII) Advice Notes and Issue Notes.
- XXIV) Stores-Purchase bills.
- XXV) Check of T.A. bills of Officials.
- XXVI) Review of Important cases.
- XXVII) Register of card passes Movement register.
- XXVIII) Monthly returns of stores of subordinates.
- XXIX) Clothing and uniform Account.
- XXX) Progress report of works.
- XXXI) Sanctioned strength.
- XXXII) Review of rent rolls and quarter register.
- XXXIII) Credit Notes and R.M.C. Notes.
- XXXIV) Review of Measurement Books and Register of Measurement Books closed and current.
- XXXV) Stores ledgers.
- XXXVI) Stores bills.
- XXXVII) Provision of trollies and engagement of staff thereof.
- XXXVIII) Handling over notes.
- XXXIX) Review of any other important cases noticed during inspection.

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CHAPTER 12 - AUDIT OF MECHANICAL DEPARTMENT

1. BRIEF ABOUT THE DEPARTMENT

Mechanical Department of Indian Railways is responsible for management of –
Train operations by ensuring Motive Power availability, Rolling Stock Management and Traffic restoration in case of derailment, accidents etc. in association with other Departments.

Production Units engaged in production of Diesel and Electric Locomotives, Coaches, Wheel sets, etc.

Workshops to ensure repairs and periodical maintenance of Rolling Stock and related mechanical components.

1.1 Functions of Mechanical Department

- I) Designing and manufacturing of Rolling Stock,
- II) Deployment and maintenance of Rolling Stock,
- III) Disaster Management.

Mechanical Department is responsible for maintenance of Rolling Stock viz. Passenger coaches, Wagons, DMUs and Cranes etc. Besides, it maintains a large number of Machinery & Plant (M & P) in workshops, sheds and other work centers. Mechanical Department works as a nodal Department for consolidation of requirement of Machinery & Plant of various Departments and processes for approval and its procurement under M & P Programme every year. The Department also formulates plans for procurement of Rolling Stock and ensures safety and reliability of stock in train operations.

Rolling Stock Programme Works

Annual requirement of rolling stock is derived as a follow up of the Five Year Plans. The planning process for the Five Year Plans as given in Chapter VIII of the Indian Railway Administration and Finance "Operational and Financial Planning" is as under:

- a. Appointment of Steering Groups consisting of representatives of various economic Ministries well in advance of the commencement of Five Year Plan for covering various facets of the plan.
- b. Setting up of Working Groups by each Ministry. The Ministry of Railways is generally the convener of the Working Groups on—
 - i. Freight traffic projections:
 - ii. Passenger traffic projections; and
 - iii. Formulation of Railway Development Programs.

- c. The Working Groups after taking into consideration the total freight and passenger traffic likely to be carried in plan period on the basis of sectoral analysis fix the traffic targets and then examine it to determine the requirement of the rolling stock in respect of wagons, carriages and locomotives.
- d. The draft plan thus prepared is taken up for detailed discussion and adjustment made depending upon the financial resources available. The final plan thus emerged is subject to periodical reviews based on the growth of expected traffic. This review is conducted jointly between the economic Ministries and shortfalls and fluctuations are analyzed and necessary alterations made in the plan.
- e. The Five Year Plan is implemented through an action oriented annual plan prepared in consultation with Finance ministry. (See para 1004 of Indian Railway Rolling Stock Code).

Itemized Rolling Stock Program (IRSP)

The itemized Rolling Stock Programme should be prepared by the zonal Railways and PUs for (a) Works already sanctioned by the Board (Programmed Deliveries) with any changes in numbers or unit rates and (b) for New Works (New Acquisitions) proposed on the premise that the proposals are not global in nature and pertain to the specific local requirement of the particular zone.

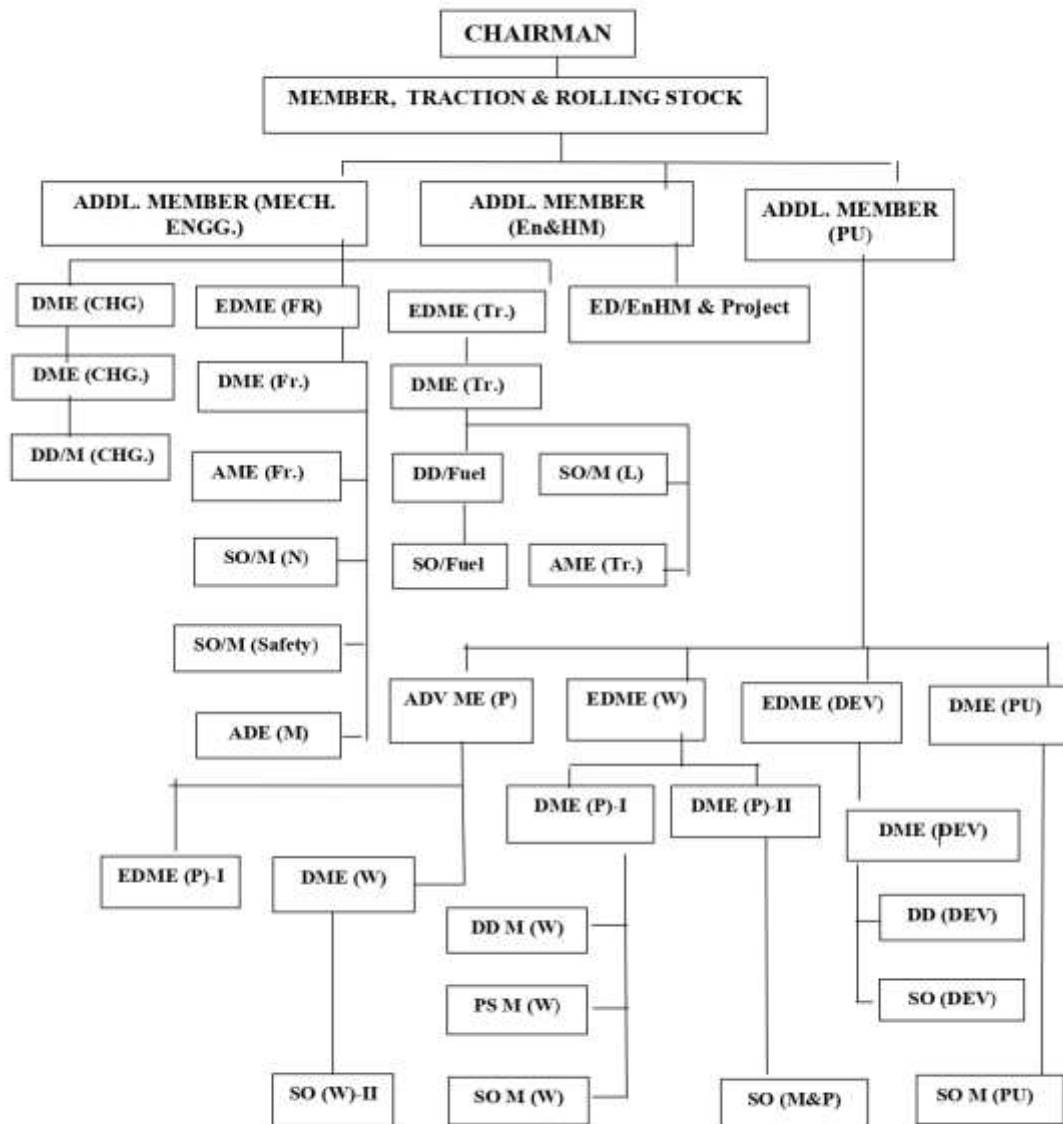
IRSP is submitted on a similar pattern as the Works Programme, separately for Programmed Deliveries and new Acquisitions. The IRSP proposals are consolidated and examined by various directorates, moderated or modified. These are then sent for finance concurrence and approval of the C.A. The approved proposals are returned to PU Directorate for compilation and data entry for the Pink Book. (See para 1018 of Indian Railway Rolling Stock Code).

2. ORGANISATIONAL SETUP OF MECHANICAL ENGINEERING DEPARTMENT

2.1 At Railway Board

The Mechanical Engineering Department at Railway Board level is headed by the Member (Rolling Stock) and assisted by Additional Members (Mechanical Engineering), Additional Member (Production Units), Executive Directors, Directors and their subordinate Officers.

ORGANIZATION CHART - MEMBER TRACTION & ROLLING STOCK (IRSME)



2.2 Zonal Headquarters Level

The Principal Chief Mechanical Engineer (PCME) is the Principal Head of the Mechanical Department reporting directly to the General Manager and Member-Traction and Rolling Stock through PCDO/MCDO. He is assisted by various Heads of the Departments viz. Chief Workshop Engineer (CWE), Chief Motive Power Engineer (CMPE), Chief Rolling Stock Engineer /Coaching (CRSE/C), Chief Rolling Stock Engineer/ Freight & Operation (CRSE/ F&O) Chief Mechanical Engineer/ Planning (CME/P). These HODs are assisted by Deputy Chief Mechanical Engineers (Dy. CMEs), EMEs/Senior Mechanical Engineers & Assistant Mechanical Engineers at Zonal Headquarters.

2.3 Divisional Level

Sr. Divisional Mechanical Engineer /Carriage &Wagon, is the nodal officer for all mechanical activities in Division. He is assisted by Divisional Mechanical Engineer/ (DME)/ Assistant Divisional Mechanical Engineer (ADME) and Coaching Depots Officers. Coaching Depots are headed by Sr. Coaching Depot Officer (Sr. CDO)/ Coaching Depot Officer (CDO) depending upon the size of the Depot (Holding of Trains with primary and Secondary maintenance in a particular Coaching Depot) assisted by Assistant Divisional Mechanical Engineer (ADME)/ Senior Sectional Engineer (SSEs) while Wagon depots are headed by Divisional Mechanical Engineers (DMEs)/Assistant Divisional Mechanical Engineers (ADMEs) who are under administrative control of Divisional Railway Manager (DRM) of Division.

The Assistant Mechanical Engineers are in charge of duties at sub Divisional level duly assisted by Sr. Section Engineer /C&W (SSE/C&W), SSE (Diesel), SSE/ART & SSE /Sick line etc. in charge of the Sections at field level.

2.4 Workshops Level

The Workshop is headed by Chief Workshop Manager (CWM). All the officers posted in the Workshop are under his/ her direct administrative control. These include the Dy. Chief Mechanical Engineers (Dy. CMEs), Works Managers (WMs), Assistant Works Managers (AWMs) and SSEs of Mechanical Department, Dy. CEEs, AEEs and SSEs of Electrical Department, SPO/ APO of Personnel Department, Chemist and Metallurgist, SSE /Budget, SSE/ RSP, SSE/ Progress, SSE/ M&P, SSE /Safety, Dy. FA & CAO or Sr. AFA/AFA of Accounts Department and Dy. CMM/ AMM of Stores Department, Security Officer of appropriate level from the Security Department.

3. ROLES AND RESPONSIBILITIES OF THE DEPARTMENT

3.1 Railway Board level

Member (Traction and Rolling Stock) is over all in-charge of Mechanical Department. He is assisted by Additional Member /Mechanical Engineering and Additional Member /Production Units. Apart from his regular duties,

EMU/MEMU Train sets, Electrical maintenance of all coaching Stock has been added to his/her list of duties and Diesel Locos, related sheds, Crew and Running rooms and Workshops (exclusively for Locos) Fuel Management have been deleted from his regular duty list as per [Railway Board Office Order No 58 of 2016 issued vide letter No. 2016/O&M/8/1 dated 03/08/2016](#). Further, administrative control of Rail Coach Factory, Kanchrapara Project has also been assigned to him as per [Railway Board Office Order No. 4 of 2018](#) issued vide Railway Board Letter No. 2016/O&M/8/1 dated 05/01/2018.

Additional Member/ Mechanical Engineering is responsible for open line working, inter-railway co-ordination and co-ordination with Additional Member /Traffic for Rolling Stock use. He/ She is assisted by EDMEs/DMEs.

Additional Member/ Production Unit / (AM/PU) assisted by EDMEs/ DMEs, is responsible for proper functioning of Workshops, Production Units and Mechanical wing of RDSO & COFMOW. He/ She also co-ordinates with other Directorates for Rolling Stock manufacture and repairs.

Activities of Mechanical Department dealt with in various Sections at the Railway Board are as under: -

Sr. No.	Name of the Section	Activities dealt with by the Section
1.	Coaching Section	<ul style="list-style-type: none"> • Coach Building Programme in Railway Workshops/ Production Units (PUs). • Fixation of authorized stock – All types of Coaches. • Replacement requirements, distribution allotment and readjustment in the authorized holdings of coaching stock. • Layout and Design of all passenger carrying coaching vehicles and Condemnation of coaching stock. • Provision of amenities in coaches. • Sanction to estimates for coaches. • Programming the construction of special coaching stock like Mail Vans, Military Vehicles, Refrigerated Vans, and Reserved Vehicles etc. for other Government Departments. • Design safety aspects of all coaching vehicles including AC & Non-AC PCVs, OCVs, EMUs, DMUs and MEMUs. • Coach maintenance infrastructure, planning.
2.	Mechanical (N) Section	<ul style="list-style-type: none"> • Requirement and distribution of Wagons. • Sale of wagons from line / Condemnation of wagons. • Sanction of estimates and completion reports pertaining to wagons ordered on ‘Private building’ only. • Wagon designs. • Inter Railway Transfer of wagons.

Sr. No.	Name of the Section	Activities dealt with by the Section
		<ul style="list-style-type: none"> • Amendments and modification to IRCA Conference Rules, Part III pertaining to wagons. • Maximum permissible speeds for Rolling Stock (wagons). • Issues related to overloading of wagons. • Policy regarding maintenance and repairs of wagons. • Patents of new wagon designs and components.
3.	Fuel Branch	<ul style="list-style-type: none"> • All policy matters related to procurement of High Speed Diesel oil, lubricants for use in diesel locomotives and for train operation purposes on Indian Railways. • Monitoring of the consumption of high speed diesel oil, lubricants. • All policy matters related to dispensation of High Speed Diesel oil and lubricants through Railway diesel installations. • Monitoring of the quality of High Speed Diesel oil and lubricants supplied to Railways. • Monitoring of implementation of fuel economy measures on Indian Railways. • Energy conservation on Railways. • Budget for fuel consumed on Railways. • Amendments and modifications to wagon Maintenance Manual.
4.	Mechanical (Safety)	<ul style="list-style-type: none"> • Accidents due to mechanical defects on all Zonal Railways. • Annual Safety reviews of Indian Railways. • All Safety matters concerning Mechanical Directorate. • CRS recommendations.
5,	Mechanical (Drawing)	<ul style="list-style-type: none"> • Maintenance of charts and graphs concerning operations, Workshop activities & Mechanical planning. • Preparation of tracings and maps. • Maintenance of Index section of all Indian Railways. • Type wise ownership of wagons.
6.	Mechanical (M&P)	<ul style="list-style-type: none"> • Annual Machinery and Plant Programme of all Railways / • All matters pertaining to out-of-turn sanction for M&P, revised cost estimates etc. • Review of utilization of M&P in Railway Workshops. • Liaison with COFMOW on all matters. • Inventory and age of M&P on Railways. • External Aid/Loans for M&P. • Rail cranes on Railways, planning and provision in RSP. • Accident Relief Trains on Railways.

Sr. No.	Name of the Section	Activities dealt with by the Section
		<ul style="list-style-type: none"> • Coordination on behalf of Mechanical Directorate for Wheel Maintenance Hub.
7.	Mechanical (W)	<ul style="list-style-type: none"> • Works Programme: Workshops and Diesel locomotives sheds, Sick lines and Depots of all Railways and the Production Units viz. Chittranjan Locomotive Works (CLW), Diesel Locomotive Works (DLW), Integral Coach Factory (ICF), Rail Wheel Factory (RWF), Rail Coach Factory (RCF), and Diesel Loco Modernization Works (DMW) including machinery and Plant integrated in works programme. • Rationalization of workshop capacity. • Incentive Scheme in Railway Workshops (Mechanical, Electrical, Civil Engineering and S&T Workshops), Work Study in Railway Workshops. • Wagon Production in various Units.

3.2 Zonal Headquarters Level

Principal Chief Mechanical Engineer (PCME) is over all in-charge of Mechanical Department. He/ She reports to the General Manager and Member /Rolling Stock through PCDO/ MCDO. The roles and responsibilities of HODs of Mechanical Department are as under: -

Heads of Department (HOD)	Roles and responsibilities
Chief Workshop Engineer (CWE)	<ul style="list-style-type: none"> • Administration of all Workshops on the Zonal Railway. • Oversee availability of important items and coordination with Stores Department. • Workshop budget & economy. • Maintenance of drawings and specifications of Rolling Stock items.
Chief Rolling Stock Engineer (CRSE)	<ul style="list-style-type: none"> • Proper maintenance of carriage fleet on the open line. • Coordination with CWE/ Workshops for availability of workshop manufactured items/ sub-assemblies. • Oversee stock position of vital items and stores coordination. • Monitor Passenger complaints about amenity fittings.
Chief Mechanical Engineer-Planning (CME /Planning)	<ul style="list-style-type: none"> • Coordination of M&P sanction and procurement of M&P for all Departments. • Specification of Machinery & Plants and Coordination with COFMOW/COS for procurement, installation, commissioning, prove out warranty of machines and coordinate training of personnel for new machines

Heads of Department (HOD)	Roles and responsibilities
	<ul style="list-style-type: none"> • Planning of Works Program of Mechanical Department
Chief Rolling Stock Engineering- (Freight & Operations) (CRSE (F&O))	<ul style="list-style-type: none"> • Proper utilization of locos on line. • Staff training and training for conversion from Diesel to Electric loco operation. • Economic use of fuel. • Proper maintenance of wagon fleet on open line. • Coordination with CWE regarding availability of workshop manufactured items/ sub-assemblies.
Chief Motive Power Engineer Diesel (CMPE (D)).	<ul style="list-style-type: none"> • Proper maintenance of Diesel locomotives. • Planning maintenance facilities for Diesel locos. • Liaison with RDSO, DLW, CLW, DMW. • Oversee stock of unit exchange spares, particularly imported spares. • Monitor outage of Diesel locomotives

3.3 Divisional Level

Sr. Divisional Mechanical Engineer /Carriage &Wagon, is the nodal officer for all mechanical activities in Division. He/ She is assisted by Divisional Mechanical Engineer/ (DME)/ Assistant Divisional Mechanical Engineer (ADME) and Coaching Depots Officers. Duties and responsibilities of Sr. DME/ C& W are as under: -

- I) Budget Proposals for Mechanical Department (Capital & Revenue),
- II) Ensuring availability of spares and uninterrupted supplies of fuels for locomotives and watering in coaches,
- III) Maintenance of carriages, wagons and other items of Rolling Stock, keeping the ineffective stock to the bare minimum,
- IV) Safety examinations and unscheduled attention as necessary arising on line and at satellite sheds and outstation depots,
- V) Timely withdrawal of Rolling stock from traffic and dispatching to nominated Workshops for Periodical Overhaul and Mid life rehabilitation to MLR shops,
- VI) Planning facilities for induction of additional assets or new trains,
- VII) To ensure that punctuality of trains remains unaffected by defects in the Rolling Stock or Locos,
- VIII) Linen Management,
- IX) Maintenance of Weighbridges,
- X) Accident Relief Train (ART) and Accident Relief Medical Equipment Van (ARME) for dealing with Relief and Rescue operations under Disaster Management,

- XI) Liaison with other departments to meet with the work requirements in areas related to Mechanical Department,
- XII) Maintenance of crew booking points,
- XIII) Ensuring effective manpower planning,
- XIV) Ensuring training of staff.
- XV) Ensure provision of passenger amenities in trains including, proper cleaning (On Board House Keeping Service (OBHS)), pest control, watering etc.

3.4 Workshop Level (Carriages, Wagons & Locos)

Workshop is headed by Chief Workshop Manager /Workshop Manager/ Assistant Workshops Manager depending upon the size (activities and holding of Rolling Stock) of the workshop assisted by Jr. Administrative Grade (Dy. Level officer)/ Sr. Scale /Jr. Scale Officer of other Departments like Electrical, Stores, Accounts, etc. These officers work under administrative control of Chief Workshop Manager /Workshop Manager.

Various departments in Workshops and their roles and responsibilities are as under

Departments	Roles and responsibilities
Production Control Organization-	Responsible for evaluation, work planning, material arrangement, work study and implementation of incentive scheme.
Inspection	Responsible for quality control of workshop activities.
Repairs	Responsible for Rolling Stock/sub assembly repairs.
Manufacture	Responsible for manufacturing of components/sub- assemblies, mostly on stores work orders.
M&P	Responsible for planning, procurement, commissioning and upkeep of machinery and plant.
Establishment	Responsible for payment of wages, promotion and placement of staff and other personnel matters.
Electrical	Responsible for upkeep of electrical installations, power supply etc.
Stores Depot	Responsible for availability of material as per indent placed by the User Department, inventory control, Scrap disposal

4. LIST OF ACTIVITIES

Level	Main activity	Allied/ Sub activity
Railway Board	<ul style="list-style-type: none"> • Evolving Specifications and designs of the Locos and Rolling Stock and choosing the most economical option on a ‘life cycle basis’ 	<ul style="list-style-type: none"> • All Policy Matters related to maintenance and operation of Rolling Stock, Procurement of fuel and all

Level	Main activity	Allied/ Sub activity
	<ul style="list-style-type: none"> • Stipulating philosophy of Manufacture and maintenance of various areas of Rolling Stock viz. Traction, coaching including EMU, freight, Workshops and development functions • Monitoring the performance of Railway 	<p>other subjects related to Mechanical Directorate.</p> <ul style="list-style-type: none"> • Authorisation of Rolling Stock. • Designs of Rolling Stock. • Sanctions to estimates of Rolling Stock. • Rolling Stock Programme. • Works Programme (PH -42) & Machinery & Plant Programme of Railways (PH-41). • Liaison with other departments viz. COFMOW, RDSO, Stores directorate etc. • Monitoring Performance of repairs and maintenance of Rolling Stock, consumption of fuel etc. • All safety matters relating to Mechanical Directorate. • CRS recommendations. • Disaster Management. • Environmental Health Management. • Compilation of Annual works programme proposals. • Manpower management. • Crew management. • Condemnation of Rolling Stock. • Replies to Parliamentary questions related to Mechanical department.
Zonal Railways	<ul style="list-style-type: none"> • Repairs and Maintenance of Rolling Stock • Fuel management • Crew management • Stores management • Disaster management 	<ul style="list-style-type: none"> • Rolling Stock Programme. • Machinery & Plant Programme (PH 41) and Works Programme (PH-42) & Revenue grants.

Level	Main activity	Allied/ Sub activity
	<ul style="list-style-type: none"> • Environmental Health Management • Condemnation of Rolling Stock. 	<ul style="list-style-type: none"> • Requirement of assessment of HSD Oil. • Repairs and maintenance of Rolling Stock viz. Coaching, Wagons, Locos, etc. • Environmental Management. • Contract Management. • Stores Management. • Manpower Management. • Accident Relief Train (ART) /Accident Relief Medical Equipment Van (ARME) /crane. • Obtaining CRS sanctions. • Maintenance of Weighbridge. • Disaster management. • Condemnation of Rolling Stock. • Passenger amenities. • Modernisation of coaching depots and Loco Sheds.
Divisions	<ul style="list-style-type: none"> • Repairs and Maintenance of Rolling Stock • Fuel management • Crew management • Stores management • Disaster management • Environmental Health Management • Condemnation of Rolling Stock. 	<ul style="list-style-type: none"> • Machinery & Plant Programme. (PH 41) and Works Programme (PH-42) & Revenue grants. • Estimation/ Procurement and utilisation of fuel. • Estimation /Procurement / Distribution and utilization of HSD oil at Divisions. • Repairs and maintenance of Rolling Stock viz. Coaching, Wagons, Locos at maintenance depots and loco sheds. (Intermediate Over Hauling (IOH)/ Routine Over Hauling

Level	Main activity	Allied/ Sub activity
		<p>(ROH) and day to day maintenance)</p> <ul style="list-style-type: none"> • Protection and improvement of environment. • Contract Management. • Store Management. • Manpower Management. • Accident Relief Train (ART) /Accident Relief Medical Equipment Van (ARME)/ Cranes. • Obtaining CRS sanctions of Rolling Stock. • Maintenance of Electronic -in motion- Weighbridges. • Attending passenger complaints. • Condemnation of Rolling Stock. • Billing for repairs and maintenance of Rolling Stock of outside party. • Disaster Management
Workshops	<ul style="list-style-type: none"> • Intermediate Overhauling (IOH) /Periodical Overhauling (POH) • Midlife rehabilitation of Rolling Stock • Stores Management • Disaster management • Environmental Health Management • Condemnation of Rolling Stock. 	<ul style="list-style-type: none"> • Periodical Over Hauling (POH) of Coaches/Wagons/Locos. • POH of other vehicles Postal vans, saloons etc. • POH of private /jointly owned wagons. • Midlife rehabilitation of coaches/ Wagons and other Rolling Stock. • Work done for outsiders and other Government and semi Government bodies. • Environmental Health Management. • Contract Management.

Level	Main activity	Allied/ Sub activity
		<ul style="list-style-type: none"> • Machinery & Plant Programme (PH 41) and Works Programme (PH-42) • Budget for revenue expenditure. • Store management. • Manpower Management. • Condemnation of Rolling Stock.

5. IMPORTANT RISK PARAMETERS

The risk analysis should be done on following parameters of the Mechanical Department:

- I) Current Budget & Demands for Grant,
- II) Finance & Appropriation Accounts,
- III) Trend of expenditure and /or receipts,
- IV) Number of Tender cases/ Contract cases/ other misc. cases,
- V) When last Audited viz. audited last one year/ three year/ five year/ more than five years,
- VI) Past audit coverage,
- VII) Past Audit findings/ Inspection Reports,
- VIII) Audit perception based on various activities, Arrears, progress of works and other relevant factors,
- IX) Media reports and visibility of topics, Publications, Complaints etc.

6. IT APPLICATIONS USED IN MECHANICAL DEPARTMENT

The Indian Railways embarked on a speed work of switching over to IT driven administration of functions and have implemented various IT Applications in the last few years. Presently, following IT applications are being used by the Mechanical Department. Detailed information may be downloaded/ extracted from these applications for exercising Audit checks, as stated against each items below.

Name of IT application	Remarks
Coaching Maintenance Management System (CMMS)	CMMS (Coaching Maintenance Management System) is coaching depot maintenance module software developed by CRIS. It is used all over Indian railways. The CMM or Coach Maintenance Management module has been developed to facilitate and record details of maintenance of coaches and management of spare parts inventory. It is fully integrated with the operations modules for generating alerts, interchange of

Name of IT application	Remarks
	information, request for placement of Rolling Stock for repairs, delivery and acknowledgement of certification of coaches for service, etc.
Integrated Coaching Management Systems (ICMS)	It is used for main aspect of coaching operations like running of coaching trains (punctuality), Coaching Stock management and Time tabling etc.
Coach Mitra	The Coach Mitra App is a single-window system developed to enable passengers to flag issues relating to cleanliness, provision of water, linen quality and electrical fittings on trains. Besides the mobile app, passengers can also lodge complaints through SMS to designated numbers.
Workshop Information Management System (WISE)	Coaching workshops deal with the Rolling Stock arriving in the workshop for different type of overhauling and outturn. Data in this regard and other associated activity such as inspection Report sheet, berthing position, Stock indent and material Receipt interface has been developed for entering the master data. CWM dashboard is very interactive and live data is shown. Initially this Application was running in five Workshops: Lower Parel (WR), Charbagh (NR), Raipur (SECR), Lallaguda (SCR) and Liluah (ER).

The salient features of IT applications viz. Coaching Maintenance Management System (CMMS) and Integrated Coaching Management Systems (ICMS) are detailed in Annexure -I.

In addition to the above, other IT applications viz. IRPSM (Indian Railways Projects Sanctions & Management), IPAS (Integrated Payroll & Accounting System), IREPS (Indian Railway E-Procurement System) are also used by the Mechanical Department for various purposes. Details in respect of checks to be applied in these IT applications mentioned in the Chapter on Audit of Engineering Department are applicable to audit of Mechanical department also.

7. AUDIT FOCUS AREAS - CHECK LIST

7.1 Audit of Sanctions

Sanctions dealt with by the Mechanical Department relate mainly to additions and alterations to Rolling Stock holding of the Railways and works undertaken on behalf of other government department/ ministries and private parties. Instructions with regard to audit of sanctions pertaining to Establishment Audit and Expenditure Audit will apply *mutatis mutandis* to the sanctions received. Sanctions to be considered for Audit are as under:-

- I) Financial sanctions accorded by the Government of India, ministry of Railways (Railway Board) or the General Manager,

- II) The allocation of estimates sanctioned by the same authorities,
- III) General Orders issued by the General Manager under the power delegated to him,
- IV) The detailed accounts of the Railways to see that these have been correctly prepared and are in proper form, no alteration in the form of the accounts or in classification is made without the approval of competent authority,
- V) All Sanctions should be fully audited with reference to canons of financial propriety and the schedule of powers.

7.1.1 Other Sanctions

Other sanctions include ex-gratia payments to contractors, payment of taxes to municipalities or local bodies etc. write off of losses, payments arising out of arbitration award. Ordinarily sanctions accorded by a competent authority remain valid for a specified period for which they are accorded. It is, however, essential to review such sanctions periodically to see that the conditions attached thereto are duly fulfilled before expenditure incurred there under is finally admitted in audit.

Following checks may be exercised during Audit of sanctions

- I) That all sanctions are justified duly satisfying the Standards (Canons) of financial propriety (Para 116 of F-I).
- II) The sanctioning authority is competent to grant the sanctions as per the Schedule of Powers
- III) All sanctions and orders involving financial considerations are endorsed by the Finance Department, wherever necessary.
- IV) Financial sanctions are issued under the signature of the officers concerned in ink and not over cyclostyled signatures

7.2 Audit of Estimates

The audit of estimates sanctioned during a particular month should be completed by the end of the following month. The selection of estimates for audit should be made by the Branch officer of the section from the Register of estimates maintained in the Accounts Office and particulars of the selected estimates should be entered in a separate register in the Audit Office. The instructions relating to audit of estimates contained in the Chapter for Works Audit apply mutatis mutandis to audit of workshop estimates. [Chapters 7](#) and [Chapter 10](#) of Indian Railway Rolling Stock Code may also be referred to in this regard.

The authorised Rolling Stock of each kind for each Railway is fixed by the Railway Board and any addition to or reduction from this number requires its sanction. If any stock is condemned or otherwise reduced without being replaced immediately its original cost should be written back from capital to Depreciation Reserve Fund in the same year.

It is unnecessary to insist on prior approval of the Railway Board in cases of Rolling Stock estimates included in the budget estimates at a stage when the Pink

Book (i.e., the sanctioned budget estimates) has not been received. Such estimates may be passed provisionally on the basis of the information given in the budget estimates and finally on receipt of the Pink Book.

7.2.1 Audit of estimates for Postal Vans (Para 723 -725 of Rolling Stock Code)

The instructions laid down in para [723-725 of Rolling Stock Code](#) apply to audit of incidence of cost related to Postal Vans of Post and Telegraph Department.

The minimum standards for equipment in the Postal portion of coaching stock should be decided by the Railway Board in consultation with the Postal Department and should be advised to the Zonal Railways and Workshops. The vehicles are of two types.

- I) The vehicles owned by Railways.
- II) The vehicles owned by the Postal Department.

Points to be seen by Audit:-

- I) For vehicles owned by Postal Department, whether POH and maintenance charges are recovered from Postal Department
- II) For vehicles owned by Railways, whether Interest and Depreciation charges have been paid by the Postal Department
- III) The Capital cost of the new vehicles built for the exclusive use of the Postal Department, on their requisition, shall be borne by that department. The Capital cost of vehicles which are also used by the Railways shall be borne by Railways. In the latter case, the Postal Department shall pay interest and depreciation charges.
- IV) In case of conversion of existing vehicle fully or partially and in case of surrender of vehicle by Postal Department, cost of conversion for use by Postal Department or cost of conversion for use by general public, the cost including cost of transportation is to be borne by Postal department

7.2.2. Audit of estimates for Saloon carriages and other vehicles reserved for the exclusive use of Departments / Ministries of GOI and State Governments (Para 726-729 of Rolling Stock Code).

The instructions laid down in para 726-729 of Rolling Stock Code apply to audit of incidence of costs related to Saloon carriages and other vehicles reserved for the exclusive use of Departments/ Ministries of Government of India and State Governments.

Points to be seen by Audit

- I) Ensure prior sanction of competent authority of concerned department is obtained for provision of vehicle.
- II) Ensure design of vehicle is as per standards prescribed by RDSO and has the approval of Railway Board.

- III) The total cost of construction of the vehicles will be borne on the books of the Railways.
- IV) Department should pay annual charges which includes Interest, Depreciation charges, Repair and Maintenance charges.
- V) Cost of any alteration and addition to the body is borne by the using department.
- VI) Cost of replacement of vehicle is borne by Railways.
- VII) In case a new vehicle has been built in replacement of existing one, Interest, Depreciation and Repairs and Maintenance charges shall be paid annually by user Department.
- VIII) A Proforma Capital and Revenue Account of all such vehicles should be kept.

7.3 Completion Reports

The instructions laid down in the chapter on Works Audit (See [para 1701-1714-E](#)) and paragraphs 752 and [781-786](#) of Rolling Stock Code apply to completion reports of works done in the workshops.

Points to be seen by Audit

- I) To see that there is no delay in booking of charges under work orders and issue of completion advice.
- II) To see that effective measures are taken to ensure that the procedure for chasing delays and irregularities is effective. ([752 of Rolling Stock Code](#)).
- III) To see that the Completion Report is prepared in prescribed proforma ([Form 781 of Rolling Stock Code](#)) and the figures of actual expenditure as well as those of estimated amount is shown in the same details in which the estimate has been prepared and sanctioned,
- IV) To see that before preparing the Completion Report (i) all charges under different subheads of estimate have been correctly booked, (ii) the difference in value, if any has been accounted within the same financial year (duly obtaining the certificate to that effect from the respective supplier) and (iii) credit for released material has been adjusted.
- V) To see that the Completion Report is sanctioned by the competent authority.
- VI) To see that in case of excess over sanctioned estimate the same is sanctioned by the authority competent to sanction the excess. ([Para 783 of Rolling Stock Code](#))
- VII) To see that a note is recorded in the Works Register under the work concerned to the effect that *'Work completed and completion report prepared and submitted to on for sanction.'*
- VIII) To see that all the completion reports are entered in the Completion Report Register with complete details ([783-785 of Rolling Stock Code](#))

- IX) To see that procedures as laid down in para 786 of Rolling Stock Code are followed in cases of charges and credits reported on completed Works necessitating the revision of Completion Reports.

7.4 Stores Bills and Contractors Bills

The instructions contained in paragraphs in chapter on Stores Audit and Works Audit should also be applied to audit of Stores bills and Contractors bills respectively.

7.5 Bonus and Piece Work Bills

The whole field may be divided into suitable units keeping in view the extent of check prescribed and one unit selected each month. The units may be so drawn as to contain a reasonable number of direct workers, indirect workers and supervisors. In addition to the monthly check, a general review of the records maintained in the incentive branch of the Accounts Office should be undertaken yearly, to examine the system of fixation of allowed time, change in productivity due to incentive scheme, incidents of overtime in conjunction with each increase in bonus payment etc. The initial documents (such as gate attendance cards, job cards, squad summary cards and idle time cards) should be audited to the extent possible.

During check of piece-work time sheets the following points should be seen:
([Chapter 4 of Rolling Stock Code](#))

- I) Details of actual time spent, wages and profit earned, and the rate fixed for the job are furnished in piece-workers statements to enable a check to be exercised over the correctness of profits distributed;
- II) Where the piece-work system results in a loss, the procedure outlined in paras 418 and 420 of Rolling Stock Code, is observed, where the loss is not recovered owing to its falling in a subsequent wage period, the desirability of avoiding it by revising the system of profits suitably may have to be suggested to the Administration.

It should be seen that the piece-work rates are reviewed at intervals by a competent authority to ensure they are reasonable and the conclusions drawn in some such reviews may be test checked. A similar procedure should be followed where a bonus system is in force.

The introduction of bonus system should normally result in increased outturn and reduced cost per unit of outturn. Where this is not so, it may be necessary to seek justification of the system by a reference to the administrative authorities.

7.6 Allowed Time

This is assessed on the assumption that under non-incentive conditions, an average employee will work at a rating of 60 units. The same worker while working under incentive conditions would be expected to improve his rating to 80 units i.e. 33-1/3% more. It is expected that an average worker would complete

an operation in 3/4 of the allowed time. The instructions mentioned in [para 404](#) of Rolling Stock Code applies to audit of allowed time.

Points to be seen by Audit

- I) That the time saved/lost on the time allowed in each operation is calculated separately for each worker and the gain/ loss is not carried over to the next month.
- II) Allowed time of elemental activities is not stagnated for more than five years.
- III) Allowed time for elemental activities has to be reviewed at least every five years through a work study.

7.7 Muster Rolls Cum Labour Pay Sheets

The instructions contained in [para 332-335](#) of Rolling Stock Code should be followed during the check of muster rolls cum labour pay sheets prepared in the workshops. Gate Attendance captured by the Bio-Metric system is treated as the initial record of attendance, taking the place of Muster Rolls ([332](#) of Rolling Stock Code).

Points to be seen by Audit

- I) To see that result of attendance captured by bio-metric system is properly recorded in system in the appropriate columns viz. time lost/gained, (as relevant to the incentive scheme if any) and 'overtime'.
- II) To check the correctness of relevant information furnished in the labour sheet viz. 'Total time gained/ lost', 'Total Hours worked during the month', 'Total time for deductible absence from the wages', Deductible absence for 'DA', 'OT' due under the Factories Act' and 'other overtime'. ([332 of Rolling Stock Code](#))
- III) To ensure that deductible absence is shown in muster cum labour pay sheets in days and hours and deductions for half a day is made at 1/60th or 1/62nd etc. or full day at 1/30th or 1/31st etc. of monthly pay, as the case may be ([335 of Rolling Stock Code](#))

7.8 Miscellaneous Advances and Deposits Miscellaneous Registers

The instructions contained in paragraph 9.3.4 in Chapter 3 on Audit of Accounts Department should be observed.

7.9 Stores Management

The instructions and checks are to be applied as per [Chapter 5 of Indian Railway Rolling Stock code](#).

7.9.1 Material for Jobs

Material for jobs undertaken in the workshops and maintenance depots (Loco sheds and Coaching Depots (LCD) are obtained from various sources viz (i) Workshop Stores Main Depot, attached to workshops. (ii) General Stores Depot

(iii) Other Division or Railways (vi) Workshops (manufactured items) (v) Orders placed by Controller of Stores (COS) for direct delivery of non -stock items (vi) M&P items from suppliers against orders placed by COS / COFMOW (Central Organization for Modernization Of Workshops). (Para 502 of Rolling Stock Code).

7.9.2 Sub Stores

Every segment of Workshop/ Production Unit as well as LCDs have an attached sub -store under the control of the shop supervisor who is responsible for proper accountal of receipt of material from main stores and their usage. (Para 506 of Rolling Stock Code)

Points to be seen in Audit

It should be seen that,

- I) Item locations are properly labeled and documented.
- II) Withdrawal from main stores to sub-stores is done on a daily basis against stock requisitions.
- III) Accountal against job cards is done on the basis of actual usage.
- IV) Items in the sub stores are on shop suspense account till they are charged to the job card.

7.9.3 Pairing of Issue Notes

(Para 507-508 of Rolling Stock Code)

During the check of issue notes issued by Workshop Stores Depots it should be seen that:-

- I) the shop serial numbers (i.e. Requisition Numbers) of the issue notes for each shop are continuous and breaks in such continuity, if any, are satisfactorily explained;
- II) Issue notes are received strictly according to schedule i.e., by the evening of the day following the date of issue;
- III) Issue Notes have been correctly prepared according to the instructions issued for this purpose; and
- IV) Issue notes are 'paired' with the Bill copies and with the Store Debit summary of Issues as laid down in paragraph (Para 508 of Rolling Stock Code)

7.9.4 Provisional Adjustment of Issue Notes

A register should be maintained by Accounts showing the issue notes adjusted provisionally against a suspense work order entitled "wrong work order".

It should be seen that the register is put up to the Workshop Accounts Officer by the first week of every month and further the correct allocation is ascertained as expeditiously as possible and that appropriate adjustments are made. (509 of Rolling Stock Code).

7.9.5 Adjustment of Cost of Stores Received From Depots

It should be seen that grand total of all sub ledgers agrees with the totals of the monthly stores Debit summary.

7.9.6 Stores Sub Ledger

The value of stores allocated to various work orders is abstracted shop-wise in the stores sub-ledger ([Para 510](#) of Rolling Stock Code). The check of stores sub ledger is intended to ensure correctness of the store debits/credits and their allocation to the respective work orders. Under the computerized system 'stores tabulations' showing voucher-wise amount of stores issued, stores over-held for each work order take the place of stores sub-ledger. The vouchers selected for audit should be traced into the machine prepared stores tabulation. The arithmetical check of the valuation of the stores vouchers may be restricted to 50%.

7.9.7 Miscellaneous Stores Sub-Ledger

Besides the Labour and Stores charges, certain Miscellaneous charges e.g. Municipal Taxes such as Wheel Tax and License for Motor Lorries, Cost of electric current, Water charges, Shunting charges, Demurrage charges, Carriage of materials and Other charges are booked to 'Workshop Manufacture Suspense Accounts.

The vouchers relating to payments for such items as selected for audit should, in addition to being traced into cash book and journal, also be traced into the Miscellaneous sub-ledger, as the later has to be referred to while checking the Workshop Account Current ([Para 525-530](#) of Rolling Stock Code).

7.9.8 Advice Notes of Returned Stores

The procedure prescribed for returning stores to Stores Depots and accounting for the same should be generally examined. ([Chapter XVI-S](#)) and ([Para 215 of Rolling Stock Code](#)).

While checking the advice notes of returned stores the following points require special attention: -

- I) The stores returned should be promptly acknowledged by the Stores Department.
- II) Quantity acknowledged must tally with the quantity returned.
- III) The correctness of the allocation of the credit should be checked.
- IV) The rate at which credit is afforded should be reasonable.
- V) Cases in which the valuation of returned stores by the returning department differs greatly from that given by the stores department, then the same should be investigated and reasons for the difference examined to see how it was reconciled.

7.9.9 Material Gate Passes

When material is required to be sent out of the shops, a machine-numbered gate pass must be issued, with a complete list of the material passing out. Audit should be conducted as per [Paras 330-331 of Rolling Stock Code](#).

7.10 Workshop Accounts

The outlay on works undertaken in the workshops falls into the following classes: - (1) Direct charges for labour, (2) Direct charges for stores, and (3) Shop, General and Proforma on cost.

Workshop Manufacture Suspense Account (WMS)

Para 754 of Indian Railways Rolling Stock Code states that all expenditure incurred by workshops in respect of Production and maintenance of Rolling stock are routed through WMS account. The instructions for preparing Journal entries of all transactions affecting WMS account for monthly Account Current for incorporation in General Books and Review of balances under WMS Account are envisaged in Para 771 and 778 of Indian Railway Rolling Stock Code.

During Audit it should be seen that Suspense balances on WMS accounts should be critically examined to see whether negative balance reflects; if so, the detailed reasons investigated. Reconciliation of balance under WMS account as per General Book and Outturn Statement has been made and there is no difference between the two balances.

7.10.1 Labour Charges

The important initial documents in connection with labour charges are (1) Absentee statements; (2) Gate attendance cards; (3) Time sheets; (4) Muster rolls and Labour pay sheets; and (5) Overtime sheets.

Labour sub – ledger ([Annexure 5.1 and 5.2 of Rolling Stock code](#))

Labour sub-ledger is a summary of the total amount of time against each work order shown in various timesheets of each shop. The object of checking the labour sub-ledger is to ensure accuracy of the evaluation of time spent on work orders, levy of overheads and ultimately posting into the Workshop General Register.

The statement “details of labour charges” generated on computer, which gives details of work order in respect of each labour charges, prima-facie misclassification should be scrutinised in audit every month with a view to examine the reasons for misclassifications and the action taken to rectify them.

7.10.2 Labour Pay Sheets

Labour pay sheets of the workshop staff are prepared on the computer by same system as for pay roll preparation of other staff. The instructions regarding audit of computerized pay will therefore apply to check of computer printed labour pay sheets also.

7.10.3 Over time

Over time vouchers should be examined to see that the allowed overtime is covered by rules. The system of over time in vogue may be examined to see that it is consistent with efficiency and economy.

7.10.4 Audit Of Computerized Incentive Bills

I) Direct workers

The incentive bonus bills for direct workers are printed on the computer shop-wise showing ticket No., shop and section code, time taken, time saved or lost, amount saved or lost and the amount payable. The details of employee category, shop No., and total 'allowed time' are available in a separate statements called 'Ticket-wise tabulation for the month'. Wherever the 'ticket-wise tabulation' or Details of 'Job Cards statement' is comprehensive and contains details of amount payable, setup time, proceeding time and 'allowed time' for each unit, audit scrutiny may be restricted merely to the agreement of entries in the statement with the information on the job cards. Arithmetical check on accuracy of calculations being restricted to 50% of the transactions selected for audit.

The entries in the job card relating to the 'Allowed Time' (viz. set-up time allowed, operation time etc.) should be checked with reference to the scroll sheet maintained in the Production Department, provided such scroll sheet itself is not computer printed. If the scroll sheet is printed on the computer, the particulars may be checked with other relevant records e.g. rate fixer's records etc.

II) Incentive Bonus Bill of indirect workers

These bills printed shop-wise and section-wise show for each ticket No., the number of hours worked, the average percentage earned, the number of hours earned, the rate and the total amount earned. A subsidiary statement printed on the computer is the 'Incentive Statement' showing Section-wise Standard Hours and Average Percentage for Essential Indirect Workers, which gives the time taken, the time saved and the standard hours of the section. Based upon this, the average percentage earned and 80% of the average percentages as applicable to the Chargemen of the Incentive Section are worked out. The entries relating to the time taken and the time saved are susceptible to verification with reference to the details in Ticket-wise Tabulation for the corresponding shop and section, and should be so checked in Audit. As regards the standard hours, which are reckoned with reference to the total number of workers in the section, it is necessary to obtain an intermediate print-out showing the number of workers in the Incentive Section. Check of the arithmetical calculations in respect of standard hours and average percentage earned by direct workers etc. may be limited to 50% of the

cases selected for audit. The deductions made in the bonus payable to indirect workers on the basis of idle time booked against direct workers under their control, may be checked with reference to idle time cards. During this check the computer generated idle time statement should also be checked with reference to idle time cards.

The audit of incentive bills both for direct and indirect workers should be supplemented by a periodical review of the action taken on error statements produced on the computer as below: -

- I) The reconciliation statement printed in respect of direct workers should be checked once a quarter to see that errors have been correctly rectified particularly in respect of losses.
- II) The action taken on the statement of cards printed in the processing of essential indirect workers' incentive bills which shows cases of essential indirect workers not prima facie employed in the incentive sections should be reviewed every month.
- III) Similarly the statement "Gate Attendance Hours Reconciliation--Details for un-reconciled ticket numbers" should be reviewed and the correctness of action taken thereon should be test checked in audit.

The statement of Abnormal Profits and Losses which shows all cases of profits exceeding 50% and all cases of losses for the year should be reviewed to see that remedial action is taken to revise the "allowed time".

7.10.5 On Cost

These charges represent expenditure which cannot be allocated to any particular work order. Such charges are classified as follows: - (1) Proforma on-cost, (2) General on-cost, (3) Shop on-cost.

A description of General and Shop on cost and Proforma on cost and how the charges are to be arrived at and distributed in each case are contained in [chapter 6](#) of Rolling stock code. It should be seen whether the distribution of on-cost is accurately made according to the code principles. These instructions may be followed during the audit of on cost charges.

The debits booked under the various on-cost work orders should be scrutinized to see that they are not used as a dumping ground for charges which can be allocated directly to other work orders.

In the case of individual work orders taken up for audit, it should be seen that the correct charges have been levied.

7.10.6 Compiled Accounts

In order to collect all charges on account of labour and stores on work orders a Workshop General Register (WGR-ledger) is prepared from the allocated abstracts and summaries of labour and stores. The Outturn Statement ([758-767 of Rolling Stock Code](#)) is posted there from, which shows the cost of all works

including those charged off each month, completed jobs awaiting acceptance or adjustments and works in progress as mentioned in paragraphs [755-780 of Rolling Stock Code](#).

The postings into the final books of the amount spent during the month on each work order taken up for audit up to the preparation of the Outturn Statement ([Para 758-767 of Rolling Stock Code](#)) and the Account Current, should be checked. The outstanding in outturn statement should be scrutinized to see that there has been no delay in preparation of the bills or in getting the acceptance of the parties concerned, and that the outstanding are such as should form a proper charge against workshop suspense. It should also be seen that the operations are all current and undertaken under sanction of Competent Authority, that credit items in the details of balance are noted for immediate adjustment, and that the details of balance under each work order consist only of labour and materials expended upon unfinished works.

Where the Workshop General Register (WGR) is printed monthly on the computer (as against one consolidated document showing the progressive posting from month to month) and does not show the month of origin and the trend of booking expenditure, the accuracy of the compilation may be checked at the time of checking outturn statement and the review of WGR carried out along with the review of "Workshop Manufacture Suspense Balances".

7.10.7 Outturn Statement

It should be seen that the adjustment of outlay is effected monthly or on completion in accordance with the rules on the subject. The unadjusted items of expenditure should be scrutinized to see that there are no minus balances, that there is no outlay on jobs prior to issue of work orders, that there are no completed jobs outstanding for more than three months, and that outlay on works for which no estimates have been sanctioned is held under objection.

The expenditure on completed works chargeable to Capital, Depreciation Reserve Fund, Development Fund and/or Revenue is posted into the Capital Works and Revenue Allocation Registers respectively. It should be seen that the closing balance in workshop suspense agrees with the General Books every month. The debits on account of labour pay sheets appear in the General Books in the following month. As the value of labour employed in the shops must be charged to the works concerned in the month in which the labour was engaged though not paid for, until the following month, the total labour will, in the first instance, be taken to the debit side of the Account Current and credited to the sub-head "Labour" in the Workshop Suspense Account, vide [paragraph 221-A](#). The analysis of the balance under this suspense head according to the details in the Labour Book ([Para 776 of Rolling Stock Code](#)) should be checked and the balance reconciled with the General Books.

Under the computerized system of preparation of check sheets as provided in para 756 of Rolling Stock Code for ensuring the correctness of posting of labour and stores in the Workshop General Register and correct transfer of amount to the outturn statement, has been dispensed with. The accuracy of the postings should, therefore, be checked with reference to the relevant sub-ledgers. The postings in the outturn statement and the WGR should also be mutually agreed. The review of the outstanding under the Workshop General Register (WGR) should be supplemented by a review of the computer generated statement called "Monthly review of Workshop General Registers" and the statement "Review of credit and irregular WMS balances".

Guidelines for Rolling Stock manufactured by Repair Workshops:

Some Repair Workshops are engaged in manufacture of Rolling Stock for other Railways (supply to Railway Board) and also Railway/other PSUs. The following Guidelines are laid down;

- I) In general, all provisions contained in Chapter-II of Indian Railway Rolling Stock Code (from Para 206 to 235) are applicable to Production Shops of Repair Workshops engaged in Rolling Stock production;
- II) However, the levy of Shop and General on Cost for Production Shops may be charged as a percentage of Direct labour, as per present practice in Repair Workshops;
- III) The amount of Depreciation and Repair & Maintenance to Plant & Machinery and Buildings of Shops involved in production activities should be charged to Factory Overheads, while arriving at the pre-determined rate for Labour on Cost and Stores on Cost respectively, of Production Shops;
- IV) While booking the expenditure of Feeder Shops for the production activity, all basic elements of cost (Material, Labour on Costs), along with applicable percentage of Proforma on Cost on total Labour Cost of Feeder Shops, must be levied. (Para 235 of Rolling Stock Code).

Total (debits) for the month, in respect of each Work Order under Labour Stores and On-cost Charges and the grand total should be struck in the Workshop General Register and an Outturn Statement (Para 758 of Rolling Stock Code) should then be prepared, showing all Work Orders, whether in hand or completed, in Workshops, the outlay on which is awaiting adjustment and the expenditure that was incurred on each of them. This Statement is necessary for charging the total expenditure incurred in Workshops to concerned Account Heads.

WORKSHOP OUTTURN STATEMENT

(Form- Para 758 of Rolling Stock Code)

For the Month..... 20.....

Previous Expenditure					
Work Order No.	Allocation	Authority	For whom executed	Particulars	Estimates
1	2	3	4	5	6

Previous Expenditure			Charges during the month		
Opening Balance	Adjusted during the month	Unadjusted	Direct Charges		
			Direct Labour	Incentive Bonus	Direct Stores
7	8	9	10	11	12

Charges during the month				Works on-cost	
Overhead Charges				Labour on cost	Stores on cost
Opening Balance	Adjusted during the month	Unadjusted	Direct Labour	Incentive Bonus	Direct Stores
13	14	15	16	17	18

Admin on cost/Pro-forma on cost	Grand Total	Credits during the month	Closing Balance
19	20	21	22

Column 1 to 12 and 20 to 22 are common to Production units and Zonal Railway workshops. Column 13 to 16 are only for Production units and Columns 17 to 19 are only for Zonal Railway workshops.

Complied by..... Checked by

Accounts Officer

(Authority: Para 758 of Indian Railway Rolling Stock code)

7.10.8 Workshop Account Current

Paragraphs 769-770 of Rolling Stock Code detail the method of preparation of Workshop Account Current. During the course of audit:-

- I) The opening balance should be checked with the closing balance of the previous month,
- II) The posting under each head both on debit and credit side, should be checked with the supporting schedules,
- III) The arithmetical accuracy should be checked,
- IV) It should be seen that the advices received from the Accounts Office have been incorporated in the accounts, and
- V) The closing balance should be analysed to see that the items are current and there are no old outstanding items.

In addition, the labour schedules should also be subjected to check with reference to the labour sub-ledger and tabulation statement for indirect workers (cumulative expense wise tabulation for which necessary intermediate printout be obtained from the Railway Administration).

7.10.9 Works Registers and Revenue Allocation Registers

The instructions for the audit of registers of works and revenue allocation registers contained in Paragraphs 9 of chapter on Works Audit also apply to these registers. It should be seen that the interest on the capital expenditure incurred by the Railway during the period of construction of works for the use of other departments is correctly calculated and charged against the department concerned in accordance with the rules laid down in paragraph 1854-E.

7.10.10 Transfer Statements or Memos

It should be seen that full particulars including the reasons and authority for the adjustments and the heads of accounts affected, are furnished, and that such adjustments are warranted and not made merely to hide irregularities, e.g. to avoid excesses over estimates or appropriations or to utilize savings.

7.11 History Sheet of Rolling Stock

The extent to which the repair charges to Rolling Stock are subdivided is determined by Railway Administration in consultation with their Accounts Officers in such a way as to obtain the most effective control of the expenditure with the minimum cost in accounting labour. The Senior Audit Officer/ Assistant Audit Officer will see that a proper system of subdivision of these charges exists.

It should be seen that whenever a unit of Rolling Stock is condemned, replaced or broken up, this action is taken only after the said unit has been examined and recorded as unserviceable by competent authority. Further, this fact is noted in its history sheets and that statistics of all Rolling Stock indicating whether the stocks has passed its normal life, has been condemned but not replaced, or has been replaced but still running are properly maintained. The registers of Rolling Stock

should be checked to verify that they are up-to-date, that all recent transactions are incorporated and include results of the last census of stocks that has been taken.

7.12 Statistics of Periodical Overhaul and Cost of Unit Repair.

The general review prescribed in this item is only check of the figures which has to be carried out as an item of audit to ensure that the unit costs, etc., are correctly derived from the accounts of the workshops before they are used for the purpose of the budget and control by the internal check authorities. In the course of this general review there is no objection to any palpable variations being brought to the notice of the Branch Officer by the Assistant Audit Officer/ Section Officer concerned. In offering any criticism based on the statistics the provisions contained in [Paragraphs 624-628](#) and [Paragraph 730 of Rolling Stock Code](#) to be borne in mind.

7.13 Proforma Capital and Revenue Accounts of Saloons Reserved for the Exclusive Use of Other Departments

The accounts are prepared according to the rules laid down in [Para 726-729](#) of Rolling Stock Code.

Points to be seen during Audit

- I) The figures of Capital and Revenue expenditure should be checked.
- II) It should be seen that the Capital accounts show the upto-date capital cost of each saloon and the Revenue accounts show the expenditure incurred from year to year by the railway, whether in the workshops or on line for maintenance and repairs
- III) To ensure that cases in which the recoveries made from the department concerned fall short of the actual expenditure incurred by the railway are reported.
- IV) To see that all saloons reserved for other departments have been included in the proforma account

7.14 Outsourcing

Adherence to the instructions contained in [Chapter 11 of Indian Railway Rolling Stock](#) should be examined during audit of work outsourced by Workshops/Coaching depots/ Loco Sheds. This includes outsourcing to units outside workshops and outsourced inside or contracting for work within railway premises ([Para 1103-1106](#) of Rolling Stock Code).

It should be ensured that outsourcing is resorted only under unavoidable circumstances mentioned in [para 1103 of Rolling Stock Code](#).

The guidelines mentioned in [para 1104 –1106 of Rolling Stock Code](#) should be followed for outsourcing of work outside /within Railway premises.

7.15 Annual Maintenance of M&P
(Para 1114 of Rolling Stock Code).

It should be ensured that the maintenance cover for M&P is adequately provided by way of annual maintenance contracts with the original equipment manufacturers (OEMs) or their authorized agents, where feasible, to ensure that the assets are productively utilized with adequate uptime. Such annual maintenance contracts can also be concluded at the time of purchase of M&P item by factoring-in the AMC cost along with the purchase price. The objective of AMCs shall be to provide a high up-time for the M&P items by providing a reliable maintenance support.

7.16 Maintenance of Asset Register
(Para 1037 of Rolling Stock Code)

Points to be seen

- I) To ensure that after commissioning of new machine it is entered in the Asset Register of M&P
- II) To see that Unified 9-digit code is allotted correctly as per para 1037 indicating Zonal Railway, Sub location, Machine shop, individual machine number.
- III) To see that no machine is kept in service without unified code number prominently painted on the machine for easy identification.
- IV) To see that it is removed from Asset Register when disposed off and transferred to other Railways.

7.17 Codal life and Condemnation of Rolling Stock
(Para 1007-1013 of Rolling Stock Code)

As per para 1007 of Rolling Stock Code, the codal Life of a particular type of stock denotes an average economic life, assumed for the specific purpose of making long term planning to assess future requirements. Codal Life for different kinds of rolling-stock is given in the Accounts code and as advised by Railway Board from time to time.

Points to be seen during Audit

- I) To see that sanction of competent authority is obtained for normal condemnation of Rolling Stock or under aged Rolling Stock as indicated in para 1012-1103 of Rolling Stock Code with or without finance concurrence as the case may be.
- II) To see that as and when any Rolling Stock reaches a shop for Periodical Overhaul (POH) at the fag end of its life [i.e. last POH before attaining codal life], the CWM has assessed the suitability of the Rolling Stock to work beyond the codal life stipulated and certify the same.
- III) To see that in case of condemnation of under-aged Rolling Stock, proper procedure is followed as per para 1009 of Rolling Stock Code and

sanction of competent authority is obtained as per [para 1012-1013 of Rolling Stock Code](#).

- IV) To see that once condemnation is approved, necessary action for issue of deletion advice is issued by CME office, disposal of Rolling Stock through Stores department is done after excluded components are collected and accounted for in the depot records.
- V) To see that condemnation of under aged Rolling Stock is monitored effectively by Zonal Railway and monthly report is furnished to Railway Board ([Para 1013](#) of Rolling Stock Code)
- VI) To see that credit to owning Railway is transferred by railway condemning and disposing of the Rolling Stock within the same financial year.

7.18 Maintenance of Weigh Bridges & Weighing Scales ([Para 131](#) of Rolling Stock Code)

Mechanical Department is responsible for maintenance and certification of the Weigh Bridges & Weighing Scales. It should be seen that Weigh Bridges & Weighing Scales which are in commercial use in various Railway units are maintained in accordance with the relevant Acts on 'Weights & Measures', and instructions/circulars issued by Railway Board from time to time.

7.19 POH of Rolling Stock hired to/owned by Defence Department

The mechanical department of the owning Railway is responsible for collecting the information of POH carried out, on both, Railway-owned and Defence-owned coaches and wagons ([Para 730](#) of Rolling Stock Code)

Points to be seen during Audit

- I) To see that POH is carried out on the due date with the highest priority ensuring proper quality.
- II) To see that Annual charges/repairs and maintenance charges are calculated and preferred as per codal provisions for Rolling Stock of Defence department (hired to /owned by defence department as the case may be)

7.20 Loaning/Hiring for Rolling Stock loaned/hired to outside Parties and other Government Departments

The present day replacement cost of the Rolling Stock shall form the basis for calculation of hiring/loaning charges for Rolling Stock loaned/hired to private parties/Government departments ([Para 731-732](#) of Rolling Stock Code).

Points to be seen during Audit

- I) To see that present day cost of Rolling Stock is calculated as per para 731 of Rolling Stock Code.
- II) To see that charges for loaning /hiring of Rolling Stock are worked out as per para 732 of Rolling Stock Code which inter alia include interest and

dividend charges, depreciation, loss of earning to Railways, cost of POH and charges for special repairs and contingencies

III) To see that charges as above are duly vetted by associated Accounts.

7.21 Hiring Charges For Plant & Machinery Let Out To Contractors

Hiring charges for the Railway's Plant and Machinery hired by the contractor for use on the work being executed by him shall be decided in advance in consultation with Finance and incorporated in the special conditions of contract ([Para 733 of Rolling Stock Code](#)).

Points to be seen during Audit

- I) To see that hiring charges are worked out as per [para 733 of Rolling Stock Code](#) and levied accordingly to inter alia include, interest on capital cost, ordinary repairs and maintenance charges, special repairs and maintenance charges and depreciation..
- II) To see that charges are payable from the day the plant is handed over to the contractor, to the day it is returned by him (Excluding the period when it is out of order or sent for POH).

7.22 Sale of Heritage Rolling Stock

Heritage Rolling Stock includes all types of Steam locos, all NG coaches and Wooden Body Saloons/Special coaches of all gauges, Oldest of a particular kind/class/ special purpose Rolling Stock, Rolling Stock over 100 years old, Rolling Stock identified/selected to be of special significance. The sale of heritage Rolling Stock shall be initiated only by the Heritage Directorate ([Para 734 of Rolling Stock Code](#)).

During check it should be seen that codal provisions are followed for sale of heritage Rolling Stock.

7.23 Laboratory Accounts

Laboratories are attached to the major workshops where tests of several articles are carried out. The Chemist and Metallurgist who is in overall command of the Laboratory will report to the CWM or the Officer in charge of the shed or depot, as the case may be. ([Para 110 of Rolling Stock Code](#)).

It should be seen that the rates charged for tests by the laboratory are sufficient to cover the expenditure incurred in running the laboratory and that the rates are revised periodically if the laboratory accounts show accumulation of profits. Where work of outside parties is also carried out in the laboratories, it should be seen that recoveries are properly made and credited to laboratory accounts..

7.24 Work Orders

A work order is an order planned in the shops to put certain work in hand. These orders are numbered in the manner indicated in [paragraphs 743-748 of Rolling Stock Code](#) and all stores and labour utilised in execution of a particular work are

allocated to the work order concerned. There are also a number of standing and stock work orders mostly relating to jobs like repairs to engines, vehicles, wagons, etc. and manufacture of spare parts for stock. Works on capital account, for other departments, or on private account, are given special numbers.

During check of work orders, the following points should be borne in mind and it should be seen that the procedure prescribed therewith is generally in accordance with that laid down in [Chapter 7 of Indian Railway Rolling Stock Code](#): -

- I) To see that no work is undertaken without a work order relating to it having been sanctioned by competent authority, vide paragraph 701 of Rolling Stock Code;
- II) To see that all work orders are recorded in a register showing the work undertaken, the date of issue of work order, the date of commencement and completion of the work as mentioned in [paragraph 749-751](#) of Rolling Stock Code.
- III) To see that the acceptance of estimated cost has been obtained for the works undertaken for Government departments, where charges are to be adjusted through transfer transactions.
- IV) To ensure that the sanction of PHOD of the executive department has been obtained and the estimated cost has been deposited for the works undertaken for Railway employees.
- V) For works undertaken for outsiders, whether the work has the sanction of competent authority, the estimated cost has been deposited in advance, and in the event of excess over the estimated cost, the acceptance of the party to pay the excess before the delivery of the item has been obtained. ([751 of Rolling Stock Code](#))
- VI) To see that guidelines as mentioned in [para 712-713 of Rolling Stock Code](#) are followed for preparation of estimates of work for outsiders)

7.25 Environment and Safety

In 1986, the parliament enacted the Environment Protection Act. (EP Act.) for protection and improvement of environment, which includes water, air and land and also the inter relationship that exists among and between water, air and land and human beings, other living creatures, plants, micro-organism and property. Provision of safety officers in Workshops has been separately mandated in the Factories Act. Creating a work place safe not just for the employees, but the entire neighbourhood in an environmentally responsible manner is a specialized activity of the Environment and Safety Manager (ENSM). ([Para112](#) of Rolling Stock Code)

Similar officers are appointed at bigger open line establishments like Loco Sheds/ Coaching Depots, as the impact of these subjects will be going up in the years to come.

The ENSM should be fully conversant with following Acts.

- I) The water- Prevention and Control of pollution Act 1974
- II) The Air- Prevention and control of pollution Act 1981 The Environment (Protection) Act. 1986
- III) The Hazardous Waste (Management, Handling and Trans Boundary Movement) Rules 2008
- IV) Factories Act, 1948 Municipal Solid Waste (Management and Handling) Rules 2000. (These acts are reckoned in EMS 14001 and OSHAS 18001)

Points to be seen during Audit

- I) Whether effective system exists for monitoring, to ensure compliance with the statutory obligations relating to air, water and noise pollution in workshops, sheds.
- II) To see that due importance is given for provision of control equipment and keeping them in working condition.
- III) To see that effective steps are taken in Workshops and sheds for proper disposal of ETP sludge as per the guidelines issued by the SPCB/CPCB, in order to prevent contamination of ground water.
- IV) To see that well defined targets are fixed for all workshops, maintenance depots, sheds for implementing energy conservation measures and their achievement is monitored.
- V) To see that a time bound action is drawn for harnessing renewable energy such as wind and solar energy so as to achieve targets fixed by Railway Board.
- VI) To ensure that instructions issued by Railway Board for setting up of Water Recycling Plants and Rain Water Harvesting structures are completed in a time bound manner;
- VII) To see that, there exists a monitoring mechanism for strict observance of statutory provisions regarding proper accounting, handling and disposal of hazardous wastes;
- VIII) To see that proper maintenance of medical records of the workers of all workshops and sheds is ensured.

8 POINTS TO BE SEEN DURING THE INSPECTION OF FIELD OFFICES

The points to be seen during the inspection of field offices of Mechanical department are shown in [Annexure-II](#).

Details of IT Applications are as under:-

- I) **Coaching Maintenance Management System (CMMS) and**
- II) **Integrated Coaching Management Systems (ICMS)**
- I) **COACHING MAINTENANCE MANAGEMENT SYSTEM (CMMS)**

Coaching Maintenance Management System (CMMS) is coaching depot maintenance module software developed by CRIS used all over India in Indian Railways. The CMM or Coach Maintenance Management module has been developed to facilitate and record the maintenance of coaches and the management of spare parts inventory. It is fully integrated with the operations modules for generating alerts, interchange of information, request for placement of Rolling Stock for repairs, delivery and acknowledgement of certification of coaches for service, etc.

Salient Features

- a) **Rake Maintenance**
Rake examination, Rake release, Train BPC, Print BPC, Create Rake, Rakes waiting for arrival.
- b) **Coach Maintenance**
Coach PRO, Sick Marking, Schedule (IOH/POH) Booking, Sick Release, IOH Schedule Release, Coach Receive From Workshop.
- c) **Coach Master**
Search/Edit Coach, Coach Commission.
- d) **Central Applications**
Add Depot Infrastructure, Depot Infrastructure Report.
- e) **Bio Toilet Fitment**
Bio Toilet Fitment Form, Bio Toilet Report(Firm & Zone Wise Report).
- f) **Reports**
Coach PRO Details, Depot Rake Maintenance Report, Rake Maintenance Status Report, Rake Wise Attention, Depot Current Position Report, Schedule Booking Details, 8Hrs Sick line Position, 18Hrs Sick line Position, IOH release details.
- g) **Pivot Table Reports**
POH Arising, POH Over Due, IOH Arising, IOH Over Due, Coach Master Summary Report, Bio-Toilet Summary Report, Sick Fit Summary Report, Rake Wise Holding Report, Rake Maintenance

Pivot Report, PU Coach Turnout Report, Coach Maintenance Management Maintenance Status, Spare Coaches, Daily Ineffective Report, En-route Detachment Report, Punctuality Loss Report.

h) **Coach Maintenance History**

Coach Maintenance History

i) **Coach Complaints**

Coach Complaints, Warranty Complaint Report, Coach Complaint Remark, Warranty Complaints Pivot Table.

j) **Objective**

Main objective of software is to eliminate the paper work of records in depot. Accordingly, BPC of outgoing rake is being generated on system and computed BPC is being issued to Platform supervisor at platform.

k) **Remarks**

The software is under development stage. Presently basic modules are being used. Main modules and reports are under development. Once it is developed completely and reaches its mature stage, it will completely eliminate paper work for generating reports related to coach maintenance activities. All records will be safely stored on the CRIS server.

II) INTEGRATED COACHINGS MANAGEMENT SYSTEMS (ICMS)

It is used mainly for monitoring of coaching operations like running of coaching train (punctuality), Coaching Stock management and Time tabling etc.

Salient Features

- a) The COIS (Coaching Operations Information System) module provides detailed, real-time information for planning, executing and monitoring the operations of passenger services. Since the system is aware of the plans, it requires minimal data input.
- b) The Punctuality Analysis & Monitoring (PAM) module of ICMS automatically picks up the delays from the Control Office Application (COA) and produces real-time insight into the state of the operations. The system provides consistent and accurate reports for all level of management, from operative to strategic. Since ICMS already has most of the related information, it is the natural place to monitor and analyse the punctual running of trains also.
- c) Train operations on the Indian Railways are controlled and monitored by the Control Rooms in each of the Divisional/ area control offices. The Control Room is the nerve centre of the Division. COA is a 24X7 application. It has changed the way the trains are monitored as train

movements are captured in real time and movement of scheduled and unscheduled trains planned and controlled through the computer aided interface.

- d) Centralized web based application accessible from Division, Zone and Railway Board level, Monitoring Punctuality of all Passenger carrying trains over Indian Railways at all levels. Capturing train running timings and delays with its detention details. Based on data captured from such sources, the system generates various types of analytical and critical reports at all levels.
- e) Automated, real-time reports are generated based on COA feed, and
- f) Punctuality related activities are integrated into a workflow.

Annexure –II (Para 8)**The points to be seen during the inspection of field offices of Mechanical Department****A. Senior Divisional Mechanical Engineer (C&W) Office (Sr. DME (C&W))**

- I) Review of files related to policies pertaining to Mechanical Department.
- II) Review of works programme estimate, tender contract agreements contractor bills, final variation statements and completion reports.
- III) Review of Budget and expenditure –Capital and Revenue heads.
- IV) Contractor bills / Ledgers.
- V) Review of records related to Fuel (HSD Oil)-Estimation of requirement at Divisional level, procurement process, Distribution, utilisation and its proper accountal.
- VI) System of accounting of HSD oil with special reference to see that adequate arrangements exist for prevention of pilferage,
- VII) Review of Bills for HSD oil etc. supplied at junctions by other Railways.
- VIII) Review of records related to ART /ARME- maintenance and utilisation, billing of ART charges/ defects in Rolling Stock received from private siding,
- IX) Billing of crane charges utilized for Private Siding /Parties.
- X) Review of records related to road side sick wagons /coaches.
- XI) Monitoring of work in progress on Division.
- XII) Review of records related to On Board Housekeeping Scheme (OBHS)
- XIII) Review of records related to repairs and maintenance of Rolling Stock viz Coaches, wagons and other vehicles.
- XIV) Review of records pertaining to Defects noticed in Coaches, Wagons, Locos and other vehicles turned out from workshop after POH.
- XV) Review of records pertaining to Modernisation of C&W Depots
- XVI) Review of records related to Stores Management, from Indents to local purchases.
- XVII) Repairs and maintenance of weighbridges/weighing machines.
- XVIII) MTOs and adjustment memos.
- XIX) All Environment related subjects.
- XX) Correspondence relating to Accidents.
- XXI) Damages to Rolling Stock in siding while in charge of siding owner.
- XXII) Condemnation of Coaches and Wagons.
- XXIII) Condemnation of vehicles and M&P items of all departments.
- XXIV) Review of PCDOs to CME.
- XXV) T&P Register.
- XXVI) RTI cases.

- XXVII) All types of passenger complaints correspondence pertaining to trains running on/ through Divisions.
- XXVIII) Review of Inspection notes of GM, PHODs, HODs etc,
- XXIX) Review of previous outstanding audit objections.
- XXX) Recovery of hire charges for locos loaned to Engineering. Department /Private Parties / siding etc.
- XXXI) Sick line capacity and its utilisation.
- XXXII) Establishment matters
- XXXIII) Other Non-establishment matters. [As shown in Annexure –II (a)]

B. C&W Depots:-

Review of records pertaining to-

- I) IOH of coaches/wagons
- II) Special repairs to Coaches/Wagons
- III) Daily maintenance of Rolling stock as per Manual.
- IV) Review of contracts for maintenance and other activities viz. cleaning of bio-toilets, pest control of coaches, work outsourced etc.
- V) Rolling stock overdue for POH.
- VI) Repair of wagons damaged during mechanized loading/unloading and preferring of bills against the siding owners.
- VII) Review of records related to procurement and utilization of fuel (HSD oil)
- VIII) Stores Accounts.
- IX) Repairs and maintenance of Machines at Depots
- X) Maintenance and utilization of ART/ARME
- XI) Billing for utilisation of ART/ARME by other government departments/private parties.
- XII) Damages and defects –secondary sick marking.
- XIII) Running rooms
- XIV) Review of records related to Repair & Maintenance of Weigh Bridges.
- XV) Repair of Rolling Stock marked sick.
- XVI) En-route examination of trains /wagons.
- XVII) Condemnation of rolling stock.
- XVIII) Repairs and maintenance of tower wagons.
- XIX) Attending passenger complaints.
- XX) Environmental issues.
- XXI) Establishment matters.
- XXII) Other Non-establishment matters. (As shown in Annexure –II(a))

C. Workshops (Coaching/Wagons)

Review of records pertaining to-

- I) Targets assigned and achievement thereof.

- II) Detention of wagons/coaches in workshop (prior to, during /after POH)
- III) Delays in POH of Wagons/Coaches
- IV) Special repairs to Coaches/Wagons
- V) Review of infrastructure available and its utilization.
- VI) Constraints due to lack of infrastructure /machines/faulty machines
- VII) Utilisation of man power.
- VIII) POH of private/jointly owned wagons /Coaches-Proper accountal and recovery of charges as per prescribed rates from private parties.
- IX) Work undertaken for outsiders and other govt /semi govt bodies-Proper accountal and recovery of charges as per prescribed rates from private parties.
- X) Financial adjustment for work done for other Railways-proper debits to be raised or debits pending for acceptance by other railways.
- XI) Review of contracts awarded for maintenance and other activities viz. cleaning, pest control of coaches etc. System of procurement and utilisation of stores viz. stock items, non-stock items, local purchases etc.
- XII) Premature POH of Wagons/Coaches
- XIII) Review of quality of Rolling Stock
- XIV) Review of cycle time of POH.
- XV) Review of quality of POH done (a) en-route detachment of coaches (b) sick marking of coaches within 100 days of POH.
- XVI) Premature condemnation of Wagons/Coaches.
- XVII) Coaches/Wagons overdue for POH.
- XVIII) Cause wise analysis of Wagons/Coaches involved in accidents.
- XIX) Withdrawal of coaches /wagons/locomotives from service and analysis of reasons thereof.
- XX) Review of Work order register-
- XXI) Review of change in specification/design of various types of coaches vis-à-vis procurement of materials for POH
- XXII) Review of outsourcing of workshop activities and economy thereof.
- XXIII) M & P procured and their utilization.
- XXIV) Review of Machinery under repairs.
- XXV) Review of allowed time after introduction of new M&P.
- XXVI) Rejection of coaches by Neutral Control Organisation, Analysis of Rejection, cause wise.
- XXVII) Local passing of wagons/coaches rejected by Neutral Control Officer.
- XXVIII) Results of ultrasonic testing of manufacturing defects.
- XXIX) Recovery of testing charges wherever due.
- XXX) Removal of rejected materials from the shop floor.
- XXXI) Shop floor inventory of stores.
- XXXII) Idling of machinery and down time statements.

- XXXIII) Inspection notes of departmental officers.
- XXXIV) Review of off-loading of manufactured items to trade.
- XXXV) Log book for machines.
- XXXVI) Accountal of stock/Non-stock item of stores received on shop floor.
- XXXVII) Review of stock sheets and their disposal.
- XXXVIII) Review of system of estimation and indenting of material required.
- XXXIX) Day book receipt and Day book issues.
- XL) Vital items out of stock.
- XLI) Collection and disposal of scrap/wastage material.
- XLII) Occurrence of wastage, with reference to percentages, if any.
- XLIII) Rejection of material received from trade for manufacture of coaches,
- XLIV) Critical stores items affecting out-turn,
- XLV) Review of Purchase Orders,
- XLVI) Review of non-moving/surplus stores,
- XLVII) Review of Auction sales,
- XLVIII) Realization of credit for the disposal of condemned coaches,
- XLIX) Realization of debits of the POH costs from other Railways for POH of coaches done for them.
- L) Unit cost of POH of coaches/Wagons/Loco and comparison thereof.
- LI) Rejection of debits raised against Zonal Railways for POH of Coaches/Wagons/Locos, analysis of reasons for rejection.
- LII) Acceptance of debits for use of locos by workshop for shunting purposes.
- LIII) Establishment matters.
- LIV) Other Non-establishment matters. [As shown in [Annexure –II\(a\)](#)]

Annexure II (a)**Points to be seen –Non-establishment items common to all offices.**

- I) Cash Imprest account and contingent expenditure and account of items purchased.
- II) Miscellaneous cash receipts & its remittances to station earnings.
- III) Stamp and Stationery account.
- IV) Uniform & livery account.
- V) Check of Inventory and Dead stock including Tools & Plants & instruments etc.
- VI) Review of stock verification sheets etc. Departmental verification sheets etc.
- VII) Log books and accounts of petrol, diesel oil used for staff cars, trolleys and other vehicles, including recovery of charges for rental use of staff car.
- VIII) Indent for stores and check of account of consumable stores in tally books. Non moving surplus stores reasons thereof.
- IX) Cases of thefts and losses.
- X) Budget liability & fraud register.
- XI) Staff liability register in respect of responsibilities fixed.
- XII) Review of previous Audit and Accounts inspection reports.
- XIII) Advice note of returned stores.
- XIV) Review of MTOs, pairing of issue notes.
- XV) Review of policy files relating to subject, issues noticed during voucher audit and noted in register of points to be seen during inspection.
- XVI) Accountal of machine numbered books.
- XVII) Tour note/Inspection Notes of GM, HOD and other officers etc, Minutes of conference held.
- XVIII) Register of losses including damages and deficiency.
- XIX) Credit Notes & freight bills.
- XX) Indents issue notes & DS8s.
- XXI) Arrangements of shift duty for labour.
- XXII) System of payment of wages etc to labours, including witnessing of payments during the period of inspection
- XXIII) Review of court judgements, arbitration cases, law charges if any.
- XXIV) Important cases noticed during the inspection of sub offices of named department or main office.
- XXV) Review of reports/PCDO or correspondence with controlling office to which performance is reported
- XXVI) Review of important policy cases.
- XXVII) Narrative report & other periodical reports published by Department/HQ/Board.
- XXVIII) Claims register & claim cases for goods lost/damaged in transit.

- XXIX) Handing over notes of Officers/Sr. subordinates.
- XXX) Purchase receipt and installation/commissioning of machines, equipment etc., and maintenance thereof maintenance contracts etc.
- XXXI) Review of pay order books.
- XXXII) Review of imprest stores.
- XXXIII) Review of contract agreement, Contractor bills and ledgers, cash book etc.
- XXXIV) Cases of local purchases.
- XXXV) Hiring of building, staff car etc.
- XXXVI) Approved list of contractors.
- XXXVII) Review of surplus stores/materials and arrangements for disposal thereof.
- XXXVIII) Splitting up of work orders to avoid sanction by higher authorities.
- XXXIX) Review of schedule of rates etc.
- XL) Review of work study report. Action taken on work study reports.

List of Abbreviations

Abbreviation	Full Form
CRIS	Centre for Railway Information System
CWE	Chief Workshop Engineer
CME	Chief Mechanical Engineer
DLW	Diesel Locomotive Workshop
EDME	Executive Director Mechanical Engineering
GM	General Manager
IOH	Intermediate Over-Hauling
M & P	Machinery & Plants
PH	Plan Head
PHoD	Principal Head of the Department
POH	Periodic Over Hauling
RDSO	Research Design & Standard Organisation
Dy. CEE	Deputy Chief Electrical Engineer
AEE	Assistant Electrical Engineer
SSE	Senior Section Engineer
SPO	Senior Personnel Officer
APO	Assistant Personnel Officer
Dy FA&CAO	Deputy Financial Adviser and Chief Accounts Officer
AFA	Assistant Financial Adviser
CMM	Chief Materials Manager
AMM	Assistant Materials Manager
DMU	Diesel Multiple Unit
EMU	Electric Multiple Unit
COFMOW	Central Organisation for Modernisation of Workshops
WM	Works Manager
AWM	Assistant Works Manager
MLR	Midlife Rehabilitation
ETP	Effluent Treatment Plant
RSP	Rolling Stock Programme
IRCA	Indian Railway Conference Association
CRS	Commissioner of Railway Safety
CPCB	Central Pollution Control Board
SPCB	State Pollution Control Board
OBHS	On board House Keeping Services

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CHAPTER 13 - AUDIT OF PRODUCTION UNITS

1. BRIEF ABOUT THE PRODUCTION UNITS

There are eight Railway Production units (PUs)-

For the production of Locomotives- i.e. Chittaranjan Locomotive Works (CLW)- Chittaranjan, West Bengal Banaras Locomotive Works (BLW)- Varanasi, Uttar Pradesh, (erstwhile DLW) Diesel-Loco Modernisation Works (DMW) in Patiala, Punjab

For the production of other Rolling stock:-Integral Coach Factory (ICF)- Chennai, Tamil Nadu Rail Coach Factory (RCF)- Kapurthala, Punjab, Modern Coach Factory (MCF)- Raibareli, UP and Rail Wheel Factory (RWF)- Yehalanka, Bangalore, Karnataka, Rail Wheel Plant, Bela Saran, Bihar.

The Office of the Director General of Audit (DGA), Railway Production Units- Kolkata is responsible for audit of CLW and BLW. The audit of ICF and RWF is entrusted to the Office of Director General of Audit (DGA), Southern Railway, Chennai. Whereas, audit of RCF, DMW and MCF is being conducted by Office of the Director General of Audit, Northern Railways, New Delhi. Audit of Rail Wheel Plant, Bela Saran, Bihar is entrusted to Office of the Principal Director of Audit, East Central Railway, Hajipur.

2. ORGANISATIONAL STRUCTURE AT RAILWAY BOARD LEVEL

The Production Units at Railway Board level is headed by the Member (Traction and Rolling Stock) and assisted by Executive Directors and Directors.

3. ORGANISATIONAL STRUCTURE AT PRODUCTION UNIT (PU) LEVEL

PUs are headed by General Managers except DMW & Rail Wheel Plant where Chief Administrative Officer(Railways) is head of the organization who are assisted by various principal head of the departments namely PCME (Mechanical Department), PCEE (Electrical Department), PCMM (Stores Department), PFA (Accounts Department), PCPO (Personnel Department), PCMO (Medical Department), PCE (Engineering Department), CVO (Vigilance Department), CQAM (Chief Quality Assurance Manager) and Security Commissioner etc.

4. AUDIT PROCEDURE

The procedure of Central Audit for Production Units is the same as applicable to the other units as well as for Railway's workshops and for Local Audit; each production unit has a different manufacturing orientation and is not practicable to prepare common norms except common activities.

As prescribed in the Indian Railway Mechanical code para no 1502, 1503 and 1514, the assessment of requirement and planning for production of locos and other Rolling stocks was centralised at Railway Board. Railway Board prepared the production plan through annual Rolling Stock Programme (RSP) for a period of three years in advance, and later realign the production plan according to the requirement. On the basis of Annual Production Programme, final production activities, stores procurement, deployment of man-power, etc are being considered at the Production Unit level, where the Audit checks begin.

During Audit it should be seen that:

- I) Whether any justification for new acquisition of locomotives was being prepared in the field offices including Production units?
- II) While fixing the targets whether achievement of the last year along with the constraints, if any was considered.
- III) While preparing the Annual Production Programme whether any changes or likely forthcoming changes were considered?
- IV) Whether the store procurements were done on the basis of said production target?
- V) Whether the man-power deployment is synchronised with the Annual Production Programme.

[Chapter II of Indian Railways Rolling Stock Code](#) relates to Production Units. On the basis of Chapter II and other relevant chapters of Indian Railways Rolling Stock Code and other codes of Indian Railways, audit checks for Production Units of Indian Railways are as follows:-

Estimates: - [Chapter VII of Indian Railways Rolling stock Code](#) elaborates the necessity, format and elements of estimates. The provisions of this chapter will not apply to the manufacture of Locomotive/Coaches or furnishing work undertaken in Railway Production Units against orders placed by the Board for supply to Railways.

Detailed estimates for works to be undertaken in Production Unit should be prepared in the following cases:-

- I) All works whether chargeable wholly or in part to Capital or to Depreciation Reserve Fund or to Open Line Works—Revenue (including New Minor Works) and works of a special nature, such as special overhauls of rolling-stock even though chargeable to ordinary revenue.
- II) Works undertaken for outsiders (including those for Home Line Employees), other Railways and other Government Departments or Ministries.

The audit of estimates sanctioned during a particular month should be completed by the end of the following month. The selection of estimates for audit should be

made by the Branch officer of the section from the register of estimates maintained in the Accounts Office and particulars of the selected estimates should be entered in a separate register in the Audit Office. While conducting audit of estimates, [Chapter VII of Indian Railway Rolling Stock Code](#) should also be seen.

Estimates should show in detail, as far as possible, different kinds and quantities of stores required for the work in the different shops and the cost of labour in each shop. This is especially necessary to prevent more stores than are necessary for a particular work being indented for and being used without authority, on other work. It should be seen that estimates of probable credits to revenue for material to be released from the breaking up of the replaced stock vide [paragraph 707-711](#) of Indian Railways Rolling Stock Code and in respect of rolling stock removed from the authorized list without replacement, are properly prepared and sanctioned by competent authority before the condemned rolling stock is actually broken up (See [Chapter- VII](#) and [Chapter- X](#) of Indian Railways Rolling Stock Code).

In reviewing the estimates along with contracts etc. it should be especially seen that all the contracts are in conformity with the estimates, the following points may also be looked into in the initial stage itself in course of audit of sanctions to estimates, review of annual works programme, review of major works etc.

- I) The propriety of justification for the expenditure that is proposed to be incurred.
- II) The incidence and classification or allocation of the charges
- III) The existence of the sanction of competent authority
- IV) The cost of the estimate is not unduly inflated

In auditing the estimates for saloons it may be ascertained whether (1) in the case of saloons for other Government departments the conditions regarding payment of interest, depreciation and maintenance charges have been accepted by the departments concerned; and (2) in the case of saloons for private parties the necessary funds have been deposited beforehand.

The instructions for the audit of estimates for saloons apply mutatis mutandis to the audit of estimates for vehicles constructed for the Posts and Telegraphs Department vide [Paragraphs 723-725](#) of Indian Railway Rolling stock code. Estimates for inspection carriage and saloon carriages for railway officials may be scrutinized to see if their construction appears justifiable. For example, it should be unnecessary to build separate saloons for officers who are not expected to travel frequently. Under extant orders of the Railway Board, no proposals for new saloons and reserved carriages will be considered until the Board are convinced that the number in use has been reduced to the absolute minimum

required for systematic and frequent inspections to ensure safety and the efficient conduct of railway work.

Work Orders: - A work order is an order planned on the shops to put certain work in hand. These orders numbered in the manner indicated in [Paras 743-751](#) of Indian Railways Rolling Stock Code and all stores and labour utilized in execution of a particular work are allocated to the work order concerned. System of Work orders its necessity and essential features are also mentioned under Paras, [Para 741-742](#) of Indian Railways Rolling Stock Code

During Audit it should be seen that:-

- I) No work should be issued without sanction of competent authority;
- II) Before issue of work order availability of proper sanctioned estimate and funds are essential. The sanctioned estimate for the work is required sufficient details i.e. description of the labour to be employed, the various kinds of stores required, the shops in which items are to be manufactured, the percentage of over heads to levied and the deposits if any to scrutinise the cost of the finished article.
- III) That all work orders should be recorded in a register showing the all details with the date of issue of work order, the date of commencement and of the completion of the work.
- IV) That the correctness of allocation of labour and stores and all charges should be checked with subsidiary record.
- V) That there is no credit outlay outstanding on work order.

In scrutinizing work orders relating to private jobs, the following points should be borne in mind:-

The estimated cost of the works is deposited with a promise to pay on demand any excess expenditure vide [paragraph 712 to 714](#) of Indian Railway Rolling Stock Code or recoveries are effected through pay bills. It should be seen that there is compliance (without undue delay) with these instructions. If the permanent staff have standing work orders authorising them to draw consumable stores such as coal, coke and firewood from the shops, it should be seen that requisitions for those materials are promptly brought to account and deductions are made monthly through pay sheets.

Completion Reports- The instructions laid down in [paragraph 226](#) and [781 to 785 of Indian Railways Rolling Stock Code](#) apply to completion reports of works done in the workshops and Production Units. It should be remembered particularly that any alteration in the type or number of rolling stocks constitutes a material modification and requires the sanction of the Railway Board even though there may be no excess over the amount of the sanctioned estimates vide paragraph [1109-E](#). While auditing the completion reports of saloons/Coaches for

other Government departments and Postal vehicles, it should be seen that the capital cost is correctly entered in the register maintained for the purpose of calculating the half-yearly or yearly interest recoverable from the Government departments concerned.

Workshop Accounts-The cost of work undertaken in the Production Unit for Railway's itself the elements may be taken in accordance with [Para 212](#) and [757 of Indian Railways Rolling Stock Code](#). If works undertaken for other than Railway, Profit and departmental charges etc. will be added in accordance with [Para 712 to 715 of Indian Railways Rolling Stock Code](#).

Muster Roll cum Labour Pay Sheet -[Chapter III Para 331-32](#) of Indian Railways Rolling Stock Code. Accounts of Labour employed should be maintained in the workshops in two series; one for the purpose of payment and the other for the allocation of labour charges to the jobs upon which the workmen are employed.

As per Revised Audit Norms (March 2003), central audit of Muster Roll cum Labour Pay Sheet on monthly basis has been dispense with .The audit of Muster Roll and Labour Pay Sheets to be done during inspection of concerned shops by selecting one month's vouchers. During inspection it may be seen without previous notice there is no fictitious name in the muster roll.

Important initial documents in connection with labour charges are (1) absentee statements; (2) Gate attendance cards; (3) time sheets; (4) muster rolls and labour paysheets; and (5) overtime sheets. During inspection, it should be see that the method of booking labour against various works is correct and that initial records are correctly maintained. It will also be seen that there is a proper system of recording labourers entering the shops, that a list of absentees in various shops is prepared daily from such record, that a list of absentees is prepared by the Sr. Section Engineer (SSE) or other responsible official from an actual inspection of the labour employed and that these two lists of absentees are tallied with each other. The accuracy of the time sheets may be verified by actual count during such visits. It is fundamental that such a procedure is laid down for check of muster rolls and the payment of wages to ensure that the responsibility of each individual can be definitely allocated after the event, that there are adequate counter-checks, that the functions of preparing and checking the bills are allocated independently from the functions of dealing in cash and making payments, and that the staff concerned are changed from time to time.

Gate Attendance Cards should be examined with reference to Gate Passes, absentee statements, overtime requisition etc. The particulars of leave, recorded in the Gate Attendance Card should be verified with reference to the postings in the leave registers.

It should be seen that the total time shown in the time sheets/job cards are agreed with the muster rolls by the time office and that the monthly aggregate of hours and days in the time sheets of each shop is reconciled with the total of the Muster Rolls/gate attendance cards for that shop. Small differences due to the calculation of wages by the month in the muster rolls and by hours and days in the time sheets may be ignored. But if these differences are appreciable, it should be seen that steps are taken to ascertain the real reasons for the difference. The rates of pay shown in the muster rolls should be compared with those shown in the time sheets. They may also be compared with the rates shown in the previous month's muster rolls and the differences should be checked with reference to the engagement sheets, dismissal sheets, promotion lists, reduction lists, etc. The accuracy of number of days, gross amount, deductions (provident fund, etc.) and the net amount should also be checked.

The rate of pay shown in the muster sheets should also be checked with the scale of wages laid down by competent authority (See [Chapter III of Indian Railways Rolling Stock Code](#)). In all the Production Units, labour pay-sheets of the workshop staff are prepared on the computer by the same system as for pay roll preparation for other staff. The instructions regarding audit of computerized pay bills will, therefore, apply to the check of computer printed labour pay-sheets also. If any labour is employed temporarily outside the shops, it should be seen that a prescribed form of duty certificate under the signature of competent authority is furnished to the time office showing the days and hours of absence from the shop and the work order, on which it was engaged and that the work order concerned is debited with the wages due.

Overtime bills should be examined to see that the allowances are covered by rules. The system of overtime in vogue may be examined to see that it is consistent with efficiency and economy. The overtime sanctioned does not contravene either the [Factory Act](#) or the [Hours of Employment Regulations](#) or any other such regulations in force at the time.

Where facility of Workmen's trains is available it should be generally seen that the train run punctually to time as the late arrival of such trains frequently will mean substantial loss of working time in the Railway workshops.

Instances in which both overtime and Night Duty Allowance are drawn should be scrutinized as to the authority, frequency and duration.

It may also be checked that necessary deductions regarding House rent, Electric charges, provident recoveries and deduction on account of various advances have been made correctly from the staff concerned. All the arithmetical calculations including the totals are correct. In case of staff who either attend workshop late by half an hour on private account, the period is regulated through the deduction of wages or grant of leave. Necessary certificate regarding the checking of

deductible absence, overtime, rates of pay and allowances have been recorded by the Time Booking Clerks and Clerks of the pay bill section of the Works Managers office in the summary page of each labour sheet. Total number of men charged in the Muster Sheet is not in excess of the sanctioned strength. The allocation is correct of labour charged is correctly mentioned.

Bonus and piece work bills- In 4 PUs i.e. RCF, MCF, DMW and RWF, Group Incentive Scheme (GIS) is applicable and under GIS no Time sheet/Tally sheet as well as root card etc. are maintained. In CLW, DLW and ICF, Chittranjan pattern incentive scheme is applicable. For audit of bills relating to these schemes, the whole field may be divided into suitable units keeping in view the extent of check prescribed and one unit selected each month. The units may be so drawn as to contain a reasonable number of direct workers, indirect workers and supervisors. In addition to the monthly check, a general review of the records maintained in the incentive branch of the accounts office should be undertaken yearly to examine the system of fixation of allowed time, change in productivity due to incentive scheme, incidents of overtime in conjunction with each increase in bonus payment etc. The initial documents (such as gate attendance cards, job cards, squad summary cards and idle time cards) should be audited to the extent possible. In checking piece work time sheets the following points should be seen (vide [Chapter IV of Indian Railways Rolling Stock Code](#))-

- I) The details of actual time spent, wages and profit earned, and the rate fixed for the job are furnished in piece-workers statements to enable a check to be exercised over the correctness of profits distributed;
- II) Where the piece-work system results in a loss, the procedure outlined in [paras 416 to 420 of Indian Railways Rolling Stock Code](#) is observed. Where the loss 'is not recovered owing to its falling in a subsequent wage period, the desirability of avoiding it by revising the system of profits suitably, may be suggested to the Administration.
- III) It should be seen that the piece work rates are reviewed at intervals by a competent authority to see whether they are reasonable and the conclusions drawn in such reviews may be test checked.

Incentive Bills ([Chapter IV of Indian Railways Rolling Stock Code](#))

The incentive bills are prepared in two categories

- I) Incentive bills of Direct workers
- II) Incentive bills of Indirect workers

The incentive bonus bills are printed on the computer shop-wise showing ticket No., shop and section code, time taken, time saved or lost, amount saved or lost and the amount payable. The number of hours worked, the average percentage

earned, the number of hours earned, the rate and the total amount earned. The details of employee category, Shop No., and total 'allowed time' are available in a separate statement called "Ticket-wise tabulation for the month". Wherever the 'ticket-wise tabulation' or 'Details of Job Cards statement' is comprehensive and contains the details of amount payable, setup time, proceeding time and 'allowed time' for each unit, audit scrutiny may be restricted merely to the agreement of entries in the statement with the information on the job cards, arithmetical check on accuracy of calculations being restricted to 50% of the transactions selected for audit.

The audit of incentive bills both for direct and indirect workers should be supplemented by a periodical review of the action taken on error statement produced on the computer as below-

- I) The reconciliation statement printed in respect of direct workers should be checked once a quarter to see that errors have been correctly rectified particularly in respect of losses.
- II) The action taken on the statement of cards printed in the processing of essential indirect workers incentive bills, which shows cases of essential indirect workers not prima facie employed in the incentive sections, should be reviewed every month.
- III) Similarly, the statement "GA Hours Reconciliation-Details for un-reconciled ticket numbers" should be reviewed and the correctness of action taken thereon should be test checked during audit.
- IV) The statement of Abnormal Profits and Losses, which shows all cases of profits.
- V) Exceeding 50% and all cases of losses should be reviewed for the year to see that remedial action is taken to revise the "allowed time".

Group Incentive Scheme

The above mentioned checks are relating to Piece work Incentive bonus system. In the Group Incentive Scheme (GIS) the product is defined into group wise different set of activities. The calculation of incentive is done on the basis of output of set of activities by whole group. In the GIS there is no system to maintain the Job Card, Time sheet, Tally sheet and Root card etc. Further, in the GIS there is no provision to book the idle time except failure of electricity more than an hour.

During audit of bill relating to GIS it should be seen that the output of product is correctly mentioned and calculation is correctly made on the basis of time fix for an activity. Proper time study for group activity was carried out and is available in record. Whether on receipt of modern/latest machines and plant the time allowed of activities have been modified?

The introduction of bonus system should normally result in increased outturn and reduce the cost per unit of outturn. Where this is not so, it may be necessary to seek for a justification of the system by a reference to the administrative authorities

Labour Sub-ledger:-Labour Sub-ledger ([Chapter V of Indian Railway Rolling Stock Code](#)) is summary of the total amount against each work order shown in various timesheets of each shop. The object of checking the labour sub-ledger is to ensure accuracy of the evaluation of time spent on work orders, levy of overheads and ultimately posting into the Workshop General Register.

The Labour tabulations printed on the computer to serve the purpose of labour sub-ledger, is a summary statement giving for each work order, series of work order and shop, the costing hours, incentive amount, costing amount and factory and Administrative over-heads. This does not indicate the worker-wise details leading to the total labour charges on a particular work for which an intermediate printout should be obtained from the Railway Administrations who have been advised by the Railway Board to comply with the requirement of Audit. This intermediate print-out will facilitate of the relevant entries with reference to time-sheets and checking that the time spent has been correctly evaluated at the ruling average rate and in addition that the over-heads had been correctly evaluated. However, as the time/tally sheets do not give proceeding time, the labour sub-ledger may be checked with reference to job-cards also in the case of incentive sections.

The statement "details of labour charges" generated on computer, which gives details of work order in respect of each labour charges, prima-facie misclassification should be scrutinised in audit every month with a view to examining the reasons for misclassifications and the action taken to rectify it.

Unpaid Wages and Clearance Certificate ([Para 324-W to para 333-W](#)) (Para 1959 of [Chapter XIX of Indian Railway Accounts Code Vol-I](#)) On payment being completed, the payment clerk and the Junior Engineer (JE) making payment should check the unclaimed envelopes (or boxes) in their possession with the muster roll-cum-Labour Pay Sheet and the Junior Engineer (JE) should enter in ink against the numbers concerned the words "Not paid" under his dated initials. A certificate should then be given by the payment clerk and Junior Engineer (JE) on the summary page of the muster roll-cum-Labour Pay Sheet.

The envelopes (or boxes) left undelivered should be emptied and their amount made over to the cash office clerk who should immediately enter the same in the Cash Book ([W. 306](#)) ([Para 1911 of Indian Railway Accounts Code Vol-I](#)) under the appropriate column in the presence of the payment clerk and initial the amount. A miscellaneous Receipt Transmit Note ([A-I 1605](#)) for the total amount returned by all the payment clerks should be made out immediately and sent to

the cashier. If the amount of unclaimed pay envelopes cannot, due to some special reasons, be returned to the cash office clerk on the day of payment, it should be sent to the cashier on the following day accompanied by the Miscellaneous Receipt Transmit Note ([A-I 1605](#)).

Each payment clerk should prepare lists of the men of each shop not paid i.e. unpaid wages lists ([A 1959](#)), in triplicate, by carbon process, post columns 8, 10 and 11 of the Cash Book ([A-1911 and A-1917](#)) in respect of his batch and record the account of the money received by him on the summary page or each muster roll-cum-Labour Pay Sheet.

During its Audit, it should be seen that:-

- I) The unpaid wages lists are correctly prepared and that the particulars shown in the list agree with those shown in the bills
- II) All the unpaid items in the bills are brought on to the lists and noted in the Register of unpaid wages.
- III) There has been no undue delay on the part of the pay clerks to lodge the amounts with the cashier or the Bank
- IV) The amounts thus lodged are correctly brought to account in the Daily Abstract of cash transactions and credited to Deposits unpaid wages in the General Books and

Subsequent payment are made to the correct parties and that such repayments are promptly noted in the Register of unpaid wages and duly attested by a gazetted officer or senior accountant to avoid the risk of a double payment.

Note:- After implementation of 100% on line payment system i.e. through NEFT/RTGS etc. to labours/staff there is no scope of unpaid wages. However, where such system not implemented these checks remain unchanged.

Stores-Materials required in the Production Unit are generally obtained either from open trade or through the Stores Department of railway concerned and similarly articles manufactured in the shops are passed on to the Stores Department for custody and issue. Procedure for receipt and issue of material in Production Units are mentioned under [Para 501 to 530 of Indian Railways Rolling Stock Code](#) may also be kept in view. The important records are:

- I) Requisition or issue tickets;
- II) Issue notes;
- III) Daily summaries;
- IV) Monthly summaries;
- V) Stores sub-ledgers ; and
- VI) Outturn statements.

In checking requisitions, it should be seen that proper description of material, quantity, unit and work order number etc. mentioned on requisitions slip they are

signed by a responsible officer and that requisitions complied with, are duly acknowledged by the receiving officer. The issue notes should be compared with the requisitions to see that supplies are made according to requisition slip and not made in excess of the quantity required nor charged for in excess of supplies. In checking the issue notes it should be seen that they do not contain unusual items of charges and are not wrongly allocated, that the pricing of materials is correct and that the materials drawn are correctly debitible to the work order concerned.

It should be seen that the copy of the issue note received direct from the shop is paired with the priced copy received in support of the daily summary of issues from the Stores Accounts Office vide paragraph [Para 215](#) and [Para 507-508](#) of Indian Railways Rolling Stock Code, and that the allocation to work orders is correct. When the stores copy of the issue note is not received with the departmental summaries, the pairing of the Sr. Section Engineer (SSE)'s copy with the entry in the departmental summary should be done. Similarly, it should be seen that the monthly summaries of issues of stores received from the Store Accounts Office agree with the total of the daily summaries of issues before they are returned duly accepted. The total stores issued against a work order should be tallied without turn statement.

Advice Notes of Returned Stores (Para 1539-S):-The procedure prescribed for returned stores to Stores Depots and accounting for the same should be generally examined. In checking the advice notes of Returned Stores the following points require special attention-

- I) The stores returned should be promptly acknowledged by the Stores Department.
- II) Quantity acknowledged must tally with the quantity returned.
- III) The correctness of the allocation of the credit should be checked.
- IV) The rate at which credit is afforded should be reasonable.
- V) Cases in which the valuation of Returned Stores by the returning department differs greatly from that given by the Stores Department should be investigated and the reasons for the difference examined to see how it was reconciled ([Para 507 to 508 of Indian Railways Rolling Stock Code](#)).

Stores sub-ledger- The value of stores allocated to various work orders is abstracted shop-wise in the stores sub-ledger ([Para 510](#) of Indian Railways Rolling Stock Code). The check of stores sub-ledger is intended to ensure the correctness of the store debits/credits and their allocation to the work orders. Under the computerized system 'Stores Tabulations' showing voucher-wise amount of stores issued, stores over-held for each work order, replaced the stores sub-ledger. The vouchers selected for audit should be traced into the machine

prepared 'stores tabulation'. The arithmetical check of the valuation of the stores voucher may also be test checked.

Miscellaneous sub-ledger- Besides the labour and stores charges, certain miscellaneous charges e.g. Municipal taxes, water charges, cost of electric current, carriage of materials etc., are debited to relevant work orders and abstracted in Miscellaneous stores sub-ledger ([Para 525](#) of Indian Railways Rolling Stock Code) maintained for each shop separately. The vouchers relating to payments for such items as selected for audit should, in addition to being traced into cash book and journal, be traced into the Miscellaneous sub-ledger, as the latter has to be referred to while checking the Workshop Account Current.

Overheads: - Besides direct expenditure on labour and materials incurred on a product, there are certain expenditure which cannot be directly charged to product but included in the cost of production on certain equitable basis. This indirect expenditure is termed in production units as overheads. Thus, over heads are important elements relating to costing of a product and Codal procedure for bifurcation, booking and calculation of overheads in a Railway Production unit is mentioned under [Para 220](#) of Indian Railways Rolling Stock Code and [Paras 619](#) of Indian Railways Rolling Stock Code . The overheads in a production unit are classified on commercial pattern into four categories to ensure proper control and equitable distribution of indirect expenses on cost of production. These are as under:-

- I) Factory overhead
- II) Administrative overhead
- III) Township overhead
- IV) Stores overhead

Separate standing work orders are issued for collection of overhead expenditure in respect of each of the above classification. For facility of collection, analysis and control of overheads falling under the above categories, separate expense numbers are allotted. The vouchers containing a charge to overhead expenses should bear the appropriate allocation as under:

Factory Overhead.—This should generally comprise of (a) All indirect expenses of production shops. (b) All indirect expenses of production-cum-service shops.(c) Expenses of Apprentices attached to main shops.(d) Expenses of Dy. CME(W)/Work Manager's office including planning and progress, preplanning, estimating etc. offices. (e) Expenses of time keeping organization. (f) Expenses of works canteens including meal sheds. (g) Depreciation of Building, Plant and Machinery of shops and Departments mentioned above. (h) Electric charges consumed by departments and shops mentioned above. (i) Credit for return of materials, interest and profit earned for works done for outsiders etc.

Administrative Overheads.—These include: (a) Expenses of General Managers office and other general administrative offices. (b) Electric charges concerned by the various offices included in (a) above. (c) Credits on account of return of materials, diet charges etc.

Township Overheads:— These comprise of (a) Expenses of civil engineering Department. (b) Expenses of water works, sanitation, horticulture etc. (c) Electricity consumed by the above departments and township. (d) Depreciation of Buildings, Plant and Equipment etc. of above Departments and Township. (e) Credit for recovery of house rent, electricity and water charges from staff and outsiders and return of materials etc. by the Departments mentioned above.

Stores Overheads.— these comprise of—(a) Cost of stores department in headquarter or elsewhere. (b) Depreciation of buildings and equipment of the various stores offices/ Departments. (c) Inland handling and freight charges not allocated to stores directly. (d) Clearance from Stock Adjustment Account. (e) Cost of pattern supplied by the Administration to suppliers as per agreement. (f) Cost of replacement and rectification of defective and deficient materials supplied by the stores departments and not recoverable from Firms. (g) Credit for return of materials allocable to stores Departments and for incidental, freight and departmental charges realized on sales.

Allocation and Apportionment.—Overhead expenses are allocated to departments or cost centers responsible for the expense as far as practicable. Such of the expenses which cannot be conveniently allocated to the responsible or chargeable cost centers in the first instance, are allocated to incurring Departments for apportionment to the departments/cost centers in proportion to services rendered.

The factory, Administrative and Township overheads are levied on production jobs on 'Direct Wages' (excluding Incentive Bonus). The percentages of Factory overhead are worked out each for Administrative and Township overheads. A single percentage rate is also worked out for stores overheads for levy on 'direct stores'.

During its Audit, It should be seen whether the overheads are accurately distributed according to the codal principles and all the necessary items of on cost charges have been duly taken into account and no item of charge which can be allocated to a specific job has been included in 'overhead'. It may be useful to see whether the proportions fixed for the distribution of on cost charges to the various jobs/shops are reviewed periodically. It may also be seen whether any unusual item of charge has been included in arriving at the overhead charges. The relevant records maintained in Accounts Office to collect together the actual on cost charges will be test checked to ensure that it is correctly complied. It may also be seen that the review of overheads ([Para 222-23 of Indian Railways Rolling](#)

[Stock Code](#)) is being carried out and overcharges and under charges ([Para 786](#) of Indian Railways Rolling Stock Code) are being adjusted.

Cost Accounts and Job costing sheets- In the production units; cost accounting systems have been introduced to enable the administration to know the cost of each operation in the workshops and of each article manufactured or repaired therein. The accounts procedure followed in each Production Unit should be scrutinized in detail to see that correct principles are followed and especially that the calculation of on-cost is correctly made. It may sometimes happens that for the manufacture of Coaches/locomotives, certain component/parts have to be obtained in a finished or semi-finished state from outside sources or from other workshops/Production Units. The cost at which such articles should be taken into account and the indirect charges to be levied in such cases should be scrutinized carefully.

If it is found that the cost of manufacture of a certain article in the Production Unit/workshop is much higher than its cost in the open market, the question of bringing the facts officially to the notice of the administration should be carefully considered. The matter may be discussed by the Senior Audit Officer/Audit Officer with a responsible Production Unit/workshop or Stores official and it should be ascertained whether any question of policy is involved. It may, for example, be advantageous to have articles manufactured in the Production Unit/workshops in slack seasons, even though the cost as shown by the cost accounts exceeds the rate at which the article can be obtained elsewhere.

While a system of cost accounting is almost an essential requisite of a Production Unit, it may sometimes be elaborated to such an extent as to result in considerably increased expenditure on accounting. The total cost incurred in such accounting procedure may, therefore, be compared occasionally with the total costs of operations in the workshops, and with similar ratios in other workshops to see that it does not become unduly disproportionate.

It should be seen that a reconciliation of cost sheets with financial accounts is carried out efficiently (vide [paragraph 629](#) of Indian Railways Rolling Stock Code). On completion of each batch order where cost sheets have been computerized, a statement "cost analysis for the batch order completed" is printed on the computer.

The print out should be reviewed in audit in respect of month to the extent prescribed in the programme of Audit and this review should be supplemented by a further review of the Materials Analysis Statement and Shop-wise/Series-wise totals for WMS Cards. The comparative statement of utilization of man hours for the month prepared manually" should also be scrutinized.

Manufacture Accounts-In checking these accounts it should be seen that the following rules in [Chapter II](#) and [VII](#) of Indian Railways Rolling Stock Code are generally observed:-

- I) that there is a correct and reliable record of the labour booked, quantity of materials received and overheads on a work order;
- II) that there is a proper record of the quantity of product manufactured and passed for serviceable and unserviceable separately, and of wastage, and that a responsible officer scrutinises periodically the ratio of serviceable to total overrun and of waste to entire material used; if there is evidence of undue loss or waste this may be brought to his notice and discussed with him; and
- III) that waste products are utilised or properly disposed of, proper accounts being maintained for this purpose.

It should be seen that there is a proper system of transmitting all manufactured articles to the Stores department on which devolve the duties of custody and distribution of these articles. Even if the articles are issued direct to works the transactions should pass through the Stores Accounts.

It may occasionally be useful to compare the percentage of wastage in the shops with the percentages of similar product of other Production Unit for different periods. A study of relation between quantities or weights of raw materials and finished products may also be useful. In all these cases, the question should be discussed by the Senior Audit Officer/Audit Officer concerned with the responsible workshop official before objection is raised.

Workshop General Register :- [Para 225](#) and [Para 755](#) of Indian Railways Rolling Stock Code describes about Workshop General Register, whereas [Para 756](#) of Indian Railways Rolling Stock Code states work order wise compilation of all charges relating to a product. The Labour and Stores Sub-ledgers having been totalled, the totals, of (a) Labour charges and (b) Stores and Miscellaneous charges, for the month relating to each work-order should be transferred to Workshop General Register and posted under the relevant work-orders, shop by shop, care being taken to see that no item is left out in posting.

During its Audit, it should be seen that:

- I) The register is correctly posted and all the details given in form [M 755](#) of Indian Railways Rolling Stock Code have been furnished.
- II) The postings under each work order from the sub-ledgers and other vouchers are correct.
- III) That the indirect charges have been correctly worked out.
- IV) All the items are current and have been undertaken after the issue of a proper work order, under the sanction of a competent authority. There are

no credit items in the detail of balance and if there are any such items, they are noted for immediate adjustment.

- V) In the case of jobs undertaken for outsiders, a sufficient deposit has been made, where such a deposit is required by rules, and on the first appearance of a work it is seen that an estimate is on record, containing the extra percentage charges required under the rules, and accepted by the party ordering the work.
- VI) There are no inefficient balances and the periodical adjustments in respect of "overcharges and undercharges" under the on cost, manufacture and repair work orders are carried out regularly and the outstanding are not allowed to accumulate.

In the case of computerized tabulations, it should be seen that simultaneously with the posting to Workshop General Register, the stores and labour charges together with on cost/ overheads thereon (but excluding direct man-hours) as available in various tabulations are posted independently in the check-sheet for each work order in the same detail as in the Workshop General Register. On completion of posting, the totals for the month are struck for each work order under different element of cost and reconciled with those appearing in the Workshop General Register to ensure correctness of the postings.

It is also to be seen that the balances of Workshop General Register are reconciled every month with the balances of the out-turn statements.

Out-turn Statement: - The procedure for preparation and compilation of Out Turn Statement is depicted in [Para 758-767](#) of Indian Railways Rolling Stock Code.

During its Audit, it should be seen that the postings in the out turn statement of the charges for the month against each work order should be compared with those in the check sheets. This comparison will bring out errors, if any, in the posting of the Workshop General Register also of the outturn statement which should be investigated and rectified.

In the audit of outturn statement, it should be seen that the adjustment of outlay is effected monthly or on completion in accordance with the rules on the subject. The unadjusted items of expenditure should be scrutinized to see that there are no minus balances, there is no outlay on jobs prior to issue of work orders, there is no outlay on jobs prior to issue of work orders, there are no completed jobs outstanding for long and outlay on works for which no estimates have been sanctioned is held under objection.

Workshop Account Current:-An Account Current of the transactions pertaining to "Workshop Manufacture Suspense Account" for each workshop should be prepared monthly in [Form M 769](#) of Indian Railways Rolling Stock

Code. This account should show the total debits and credits to the Workshop Manufacture Suspense Account under the heads provided in the form, and the opening and closing balances. Detail and method of preparation of Workshop Account current is given in [Para 769-770 and 778-780](#) of Indian Railways Rolling Stock Code. During the course of audit the opening balance should be checked with the closing balance of the previous month, the posting under each head both on debit and credit side should be checked with the supporting schedules. The arithmetical accuracy should be checked. It should be seen that the advices received from the accounts office have been incorporated in the accounts, and the closing balance should be analysed to see that the items are current and there is no old outstanding.

Workshop Subsidiary Balance Register: [Para 775](#) of Indian Railways Rolling Stock Code stated that the balance under each of the suspense heads operated upon in the Workshop Accounts Office (e.g. Workshop Manufacture Suspense Account, Labour Suspense Account and Development Suspense Account) should be reconciled and proved with the General Books every month. For this purpose a subsidiary register should be maintained, in which opening balances, debits and credits during the month and the closing balances should be shown. The debits and credits should be posted from the Journal ([A- 1107](#)). The correctness of the balances in this register should be certified by the Books Section. Any discrepancy found as a result of this reconciliation should be promptly investigated and the Subsidiary Balance Register ([Para 775](#) of Indian Railways Rolling Stock Code) together with the result of reconciliation, put up to the Workshop Accounts Officer within 10 days of the close of the Accounts for the month. During audit it should be ensure that the proper procedure is being followed.

Labour Book.—For the purpose of recording details of the outstanding balance under the suspense head 'Labour' and for effecting a reconciliation with the General Books, a register Labour Book ([Para 776](#) of Indian Railways Rolling Stock Code) showing the opening balance, credits during the month, debits during the month and the closing balance under 'Labour Suspense' should be maintained. This register should be posted by individual bills. During audit it should be seen that the Labour Book is being maintained and reconciled with booking of labour.

Reconciliation with the General Books —[Para 777](#) of Indian Railways Rolling Stock Code provides the procedure of reconciliation the balance under 'Workshop Manufacture Suspense Account' and 'Labour Suspense', appearing in the Account—Current ([Para 769-770](#) of Indian Railways Rolling Stock Code and the Labour Book ([Para 776](#) of Indian Railways Rolling Stock Code) respectively with the corresponding balances shown in the Workshop Balance Register ([Para 775](#) of Indian Railways Rolling Stock Code) and later with the General Books. The

differences between the two sets of figures should be analysed and a Discrepancy Statement should be prepared in [Form M 777](#). The discrepancies should be investigated and necessary adjustments carried out to clear them. Special attention should be paid to old discrepancies. The Discrepancy Statement together with the Account Current and the Labour Book should be put up to the Workshop Accounts Officer every month. The action taken to clear the discrepancies should be stated in the 'Remarks' column of the Discrepancy Statement. During audit Discrepancy Statement should be examined carefully to analyse the discrepancies and action taken to clear the same.

Fixation/Review of Transfer Prices ([Para 234](#) of Indian Railways Rolling Stock Code). The Rolling stocks are mainly intended for the use on Indian Railways. As such while transferring the Rolling Stock to the various Railways, the cost there of is also debited to them through Railway Board by the Production Units. The output of the Production Units is to be supplied on 'no profit no loss' basis. Till the time the actual cost of production is known, the Railways are debited with the provisional pre-determined prices fixed by the Railway Board on the recommendations of the Production Units. While fixing the pre-determined prices the trend of cost in Production Units and other relevant factors affecting the cost of manufacture are taken into consideration. When batch cost reports are finalized, the consequential adjustments are carried out with the allottee Railways in due course. During audit transfer price and batch cost report should be analysed with the Out turn statement and Manufacturing Account to see that the debit are raised correctly.

Laboratory Accounts -Laboratories are attached to the Production Units where tests of several articles are carried out. It should be seen that the rates charged for tests by the laboratory are sufficient to cover the expenditure incurred in running the laboratory and that the rates are revised periodically if the laboratory accounts show accumulation of gum Where work of outside parties is also carried out in the laboratories, it should be seen dial recoveries are properly made and credited to laboratory accounts.

Audit of Others remaining items:- Audit of other remaining items should be conducted as per procedure laid down under the chapter of Workshops Audit. For audit of Establishment and Provident Fund, Works, Stores, General Books Accounts and Appropriation the relevant chapter of Railway Audit Manual may be referred to.

Use of IT Applications in Audit

Audit of IT application being used in Production units may be conducted as per the as per the instructions/guidelines issued by HQ office.

Local Audit/Inspections

[Regulation on Audit and Accounts, 2007](#), stipulates three type of audits viz. Financial Audit, Compliance Audit & Performance Audit. Local Audit is a part of compliance audit under which audit party check the record of auditee through visit their offices.

Compliance with rules and regulations is the primary and the most important requirement for ensuring accountability of the public executive. It is imperative that Compliance Audits are planned to achieve adequate coverage at an acceptably low level of audit risk, audit processes are carried out in an economic, efficient and effective manner and result in a high quality Audit Report. Proper planning and prioritization of Compliance Audits based on an appropriate risk assessment, is therefore, paramount. Thus for an effective Audit, the two important resources i.e. Time and Manpower have to be assigned properly to get maximum quality of audit output.

Para 3.12 of [Compliance Auditing Guidelines](#) lays emphasis on preparation of Annual Audit Plan by each field office by adopting a holistic approach of covering Apex Auditable Entity for each type of audit and leveraging common processes. The Annual Audit Plan of each office would therefore indicate the Apex Auditable entities/Audit units for which compliance audit to be conducted.

As per Para 304 of the [Compliance Auditing Guidelines](#) suggests a top down Risk Based approach for placing the Department/Sector as the centre piece of the audit focus and provide a scientific mechanism of defining Audit Units. Departments/Sector being the top layer has been defined as the Apex Auditable Entity. Hierarchical formation of all Departments have been prepared and annexed in the draft.

The parameters to calculate Risk of Apex Auditable Unit (AAU)/Department are given below:

- I) Expenditure of the departments, weightage 30 points
- II) Salary Expenditures, weightage (-) 10 points
- III) Criticality of the activities of the departments to Railway operations, weightage 20 points
- IV) Auditor's perception, weightage 10 points and
- V) Stores Balance, weightage 10 points.
- VI) Cash Balance, weightage 5 points
- VII) Any other parameters (Audit Objection), weightage 25 points

The assessments of risk/risk perception for the departments, the criteria which are being followed for weightage of risk are as under:-

For Sl. No. I, II, V) and VI)

- | | | | |
|----|-----------------------|---|------|
| a) | Above 100 crore | = | 100% |
| b) | 50 crore to 100 crore | = | 80% |
| c) | 10 crore to 50 crore | = | 50% |
| d) | Below 10 crore | = | 25% |

For Sl. No. III)

- | | | | |
|----|---------------|---|------|
| a) | Very Critical | = | 100% |
| b) | Critical | = | 80% |
| c) | Less Critical | = | 50% |

For Sl. No. VII)

- | | | | |
|----|-----------------|---|------|
| a) | Draft Paragraph | = | 100% |
| b) | Special Letter | = | 80% |
| c) | Part-I | = | 60% |
| d) | Part-II | = | 40% |

For risk weightage of Audit and Implementing Units, the budget provision and actual expenditure of the auditee units have been taken into account as main criteria.

On the basis of above criteria every year Annual Audit Plan for local audit is prepared by each Production unit.

Role and responsibilities of Apex level and implementing authorities of each Production Unit may vary according to nature of production and available hierarchy of officers and supervisors. Thus, preparation of a uniform check list at implementing units is not practicable. However, check lists for local audit of some main department of Production Units are as follows;

General Check List of Mechanical Department.**Principal Chief Mechanical Engineer, Workshop and Shop Offices**

- I) Inventory of Dead Stock including Machinery and Plant.
- II) Attendance register and Casual leave Account.
- III) Uniform and Clothing account.
- IV) Accounts of surplus store.
- V) Tenders and Contracts.
- VI) Sanctions to write off of losses.
- VII) Sanctions to undertake private work in Railway Workshops.
- VIII) Review of important files.
- IX) Rolling stock programme.
- X) History sheet of Plant & Machines.
- XI) Delay in the installation and commission of plants and machinery.
- XII) Utilisation of Plant machinery.

- XIII) Review of Monthly Progress Report of Major works sent to Rly. Bd. & GM.
- XIV) Imprest cash Account.
- XV) Register of Card passes and provision passes.
- XVI) Repair of cycles kept in office.
- XVII) Narrative Report.
- XVIII) Record of rolling stock.
- XIX) Scrutiny of last Inspection Report by Audit & Accounts.
- XX) Passes and P.T.O.'S.
- XXI) Gate passes and their comparison with muster rolls.
- XXII) Absentee register along with monthly statement of LAP, LHAP and paid holidays.
- XXIII) System of sending out materials from shops.
- XXIV) Accountal and custody of charged off stores.
- XXV) System of talking out shop delivery notes of articles for other shop and inter shop of stores.
- XXVI) Work order register.
- XXVII) Accounts of consumable stores with schedules.
- XXVIII) Percentage of wastage in manufacture operations.
- XXIX) Accountal and disposal of scrap and rough metal parts arising during production of coaches.
- XXX) Accounts receipt and issue of various kinds of plant in paint shop.
- XXXI) Departmental verification sheets of raw materials.
- XXXII) Inventory of stationary.
- XXXIII) Issue notes and Advice Notes.
- XXXIV) Account of tools taken from the Tool Room.
- XXXV) Cost sheets and cost cards.
- XXXVI) Inspection forms.
- XXXVII) Review of punishment cases of workshop staff.
- XXXVIII) System of accounting and allocation of stores.
- XXXIX) Short leave register.
- XL) Tool & Plant register
- XLI) System of opening and closing of work orders.
- XLII) System of booking of labours and materials into work orders.
- XLIII) System for dispatch of manufactured locomotives/coaches to different Zonal Railways.
- XLIV) Environmental issue and its related aspects.

Principal Chief Material Manager/Store Depot – Stores Department

- I) System of acceptance of Tenders.
- II) System of accountal of Misc. cash receipts.
- III) Fund register.

- IV) Review of Risk Purchase cases.
- V) Attendance register and Casual leave Account.
- VI) Inventory of Dead stock, Stationary & Forms and Office Library.
- VII) Review of Tenders, Purchase Orders, rejection register, register of defaulting firms, contracts and Agreements.
- VIII) Scrutiny of last Inspection Report by Audit & Accounts.
- IX) Review of cases of Thefts of Railway Stores.
- X) Imprest Account.
- XI) Position of surplus stock and system of arrangement for their disposal.
- XII) Lot register of Scrap.
- XIII) Auction sale register.
- XIV) Review of system of arrangement for receipt, custody, storage, disposal of samples supplied by firms and issue of stores.
- XV) Accountal of vouchers of miscellaneous receipts.
- XVI) Gate passes and method of watching the stores going out of Depot.
- XVII) Accountal custody and disposal of scrap.
- XVIII) Register of Service Stamps.
- XIX) Passes and P.T.O.'s.
- XX) Card passes movement register.
- XXI) General review of record of missing stores.
- XXII) System of delivery of materials.
- XXIII) Breakages and written off under competent sanctions.
- XXIV) System of forwarding list of surplus stores to the other Railways.
- XXV) System of Stock verification.
- XXVI) Review of system regarding action taken on difference brought out as a result of stock verification.
- XXVII) System of delivery of material to the workshops.
- XXVIII) Clothing and liveries account.
- XXIX) Receipt notes, returns vouchers and issue notes.
- XXX) Work order register.
- XXXI) Leave accounts and service books.
- XXXII) Tools and plant register.
- XXXIII) Uniform account.
- XXXIV) Sanctioned strength and on roll position of staff.
- XXXV) Credit Notes.
- XXXVI) R.M.C. Notes.
- XXXVII) Sale delivery orders.
- XXXVIII) Bill for commission.
- XXXIX) Review of files relating to receipts of stores.
- XL) Review of sanctions.
- XLI) Consumable and petty stores.
- XLII) Empties and their accountal.

- XLIII) Pay order book.
- XLIV) Local purchase of stores.
- XLV) Review of missing consignment and claim cases.
- XLVI) Environmental issue and its related aspects.

Principal Chief Personnel Officer – Personnel Department.

- I) Man power Planning
- II) Recruitment.
- III) Training and development
- IV) Performance Appraisal
- V) Maintenance of Service Book and Leave account
- VI) Attendance register for the month selected.
- VII) Casual leave register.
- VIII) Reconciliation of items 1 & 2.
- IX) Office orders regarding actual date of taking over higher duties and posting in service book General Review.
- X) Posting of sanctioned leave of leave period in the service Books.
- XI) Regularization of absence before pay for the pay is charged in the pay bills.
- XII) Review of compliance different staff office orders.
- XIII) Verification of increment certificates with the entries in the service books and pay bills.
- XIV) Check of fixation and re-fixation of pay.
- XV) Check of salary bills.
- XVI) Appointment of substitutes.
- XVII) Imprest cash Account.
- XVIII) Check of Stationary account.
- XIX) Check of Stamp Account.
- XX) Check of inventory of Dead stock.
- XXI) Check of Settlement & pension cases of officers and staff.
- XXII) Check of leave account.
- XXIII) Check of Pass/ P.TO's.
- XXIV) Uniform and clothing register.
- XXV) Review of important files relating to staff matters.
- XXVI) Check of register showing distribution of posts among various grades.
- XXVII) Check of card passes.
- XXVIII) Review of system to ensure that penalties imposed by the deptt. Have been posted in the service book.
- XXIX) Lease of railway building to outsiders and other Govt. Department and recoveries of taxes, rent and water charges thereof.
- XXX) Attendance register and Casual leave Account.
- XXXI) Proper maintenance of Index register of secret cases.

- XXXII) Cycle Account.
- XXXIII) Library Account of Books including codes and publication.
- XXXIV) Log Books.
- XXXV) Telephone Account.
- XXXVI) Issue notes and advice notes.
- XXXVII) Scrutiny of last inspection Report by Audit/ Account.
- XXXVIII) Tool & Plant register.
- XXXIX) Check of T.A. Bills.
- XL) Sanctioned strength and on roll position of staff and officers.
- XLI) Review of service Record of staff.
- XLII) System of Sanctioning, Payment and recovery of various Advances.
- XLIII) System for appointment on compassionate ground.
- XLIV) Other Labour welfare related issues.
- XLV) Review of staff benefit funds.
- XLVI) Review of pay orders.
- XLVII) Review of court cases decided against the Rlys.
- XLVIII) Environmental issue and its related aspects.

Principal Chief Engineer – Engineering Department.

- I) Imprest Account.
- II) Contracts & tenders, work orders & tender registers.
- III) Sale account of tender forms, schedule of rates.
- IV) Estimate & completion reports.
- V) Contractor bill, measurement books and works registers.
- VI) Bills for store transactions.
- VII) Payment of municipal taxes and water charges.
- VIII) Questions of policy regarding tenders, security deposits etc.
- IX) Check of Inventory of Dead Stock.
- X) Check of Stationary account.
- XI) Clothing and uniform account.
- XII) Miscellaneous cash receipts.
- XIII) Attendance register and Casual leave Account.
- XIV) Contingent vouchers and expenditure for contingency.
- XV) Comparison of rates paid to temporary labour with civil or other rates.
- XVI) Scrutiny of system of delegation of powers.
- XVII) Issue noted and advice notes.
- XVIII) Narrative reports.
- XIX) Liability reports.
- XX) Review of list of buildings.
- XXI) Land leave register and agreement.
- XXII) Review of non schedule rates.
- XXIII) Review of register of allotment of quarter to staff.

- XXIV) Muster roll and identification register of temporary.
- XXV) Departmental verification of stores.
- XXVI) Review of Arbitration cases.
- XXVII) Empties and their accountal.
- XXVIII) Register of measurement books including standard measurement books.
- XXIX) Accountal of tress and sale of trees, grass etc.
- XXX) Store ledger including tracing of issue notes.
- XXXI) Library Account of Books.
- XXXII) Log Books.
- XXXIII) Scrutiny of last Inspection Report by Audit& Accounts.
- XXXIV) Review of imported files.
- XXXV) Tools and plant register.
- XXXVI) Consumable store and store account of Chief Health Inspectors.
- XXXVII) Zone work contracts of sanitation and sweeping.
- XXXVIII) Scrutiny of conservancy contracts.
- XXXIX) Accountal of scrap material.
- XL) Environmental issue and its related aspects
- XLI) Statutory recovery including labour cess.

Principal Chief Electric Engineer – Electrical Department

- I) Imprest Account.
- II) Contracts & tenders.
- III) Supply of electric current to outsiders- policy rates and agreements.
- IV) Estimate & sanctions.
- V) Financial justification of electric procurement and check of recovery of electric duty.
- VI) Review of policy matters and other important Files.
- VII) Generating cost at the Rly. Power House & comparison of rates adopted for recoveries.
- VIII) Review of Policy regarding tenders, security deposits etc.
- IX) Check of Inventory of Dead Stock.
- X) Check of stationary account.
- XI) Review of work programme and purchase of machinery and tools relating to Electric Department.
- XII) Miscellaneous cash receipts.
- XIII) Attendance register and casual leave register.
- XIV) Contingent vouchers and expenditure from contingency.
- XV) Comparison of rates paid to temporary labour with civil or other rates.
- XVI) Scrutiny of system of delegation of powers.
- XVII) Issue noted and advice notes.
- XVIII) Narrative reports.

- XIX) Library accountal and system of purchase of books and periodicals.
- XX) Progress report of major works sent to Rly. Bd. & GM.
- XXI) Muster roll and identification register of temporary labour.
- XXII) Departmental verification of stores.
- XXIII) Review of Arbitration cases.
- XXIV) Empties and their accountal.
- XXV) Register of measurement books.
- XXVI) Store ledgers including tracing of issue notes.
- XXVII) Log Books.
- XXVIII) Scrutiny of last inspection Report by Audit& Accounts.
- XXIX) Review of important files.
- XXX) Tools & plant register.
- XXXI) Environmental issue and its related aspects.
- XXXII) Solar Energy

Chief Medical Superintendent – Medical Department

- I) Check of Stamps and Stationary account.
- II) Misc. cash collections.
- III) Diet charges and register of indoor patients.
- IV) Washing charges and contracts for washing of linen.
- V) Attendance register and casual leave register.
- VI) Sanctioned strength.
- VII) Store ledger.
 - i) Consumable stores.
 - ii) Dead Stock.
 - iii) Linen of nurse.
 - iv) Instruments, surgical etc.
 - v) Medicines to staff and to outsiders.
 - vi) Clothing and uniform.
 - vii) Scrapped materials.
 - viii) Requisition of issue notes of store.
- VIII) Review of Passes and P.T.O's account.
- IX) Imprest Account.
- X) Tools and Plant register.
- XI) Review of important cases.
- XII) Accounts of ambulance cars, petrol account and log books.
- XIII) Roster of duties of nurses and ward boys.
- XIV) Account of X ray plant.
- XV) Review of register of pathology report.
- XVI) Check of boarding allowance to nurses.
- XVII) Visitors and complaint books.

- XVIII) Local purchase and purchase orders of medicines and other equipment.
- XIX) Review of Tenders and contracts.
- XX) Sanctions to write off expired medicines including theft and losses and breakage etc.
- XXI) Agreement made with Honorary and contract doctors.
- XXII) Accounts of films and chemicals by the radiographer.
- XXIII) Library register.
- XXIV) Issue notes and advice notes.
- XXV) Tool and Plant register.
- XXVI) Scrutiny of last inspection Report by Audit& Accounts.
- XXVII) Departmental verification of stores.
- XXVIII) Consumable store and store account of Chief Health Inspector.
- XXIX) Review of sample checked by CHI.
- XXX) Contract of sweeping and cleaning.
- XXXI) Environmental issue and its related aspects.

Chief Quality Assurance Manager

- I) Attendance register and casual leave register.
- II) Check of inventory of Dead stock.
- III) Issue notes and advice notes.
- IV) Check of Stamps and Stationary account.
- V) Gate passes.
- VI) Machinery register.
- VII) Consumable and petty stores register.
- VIII) Recovery of testing charges on sample received from various parties.
- IX) Chemical ledgers.
- X) Laboratory equipment and appliance ledgers.
- XI) Glassware ledgers.
- XII) Electric appliance ledgers.
- XIII) Empties account.
- XIV) Breakage Register.
- XV) Register of Samples.
- XVI) Scrutiny of test certificates with the help of sample register.
- XVII) Delay in testing of cases.
- XVIII) System of Testing of assemblies and communication of testing report.
- XIX) Customer (other Railways) complaints.
- XX) System of advising recovery of testing charges relating to assemblies failed during testing.
- XXI) Review of sanction strength.
- XXII) Scrutiny of last Inspection report by Audit& Accounts.
- XXIII) Departmental verification of Stores.

- XXIV) Tools and plant register.
- XXV) Environmental issue and its related aspects.

Security Commissioner – Security Department

- I) Imprest registers.
- II) Attendance register and casual leave register.
- III) Check of Stamps and Stationary account.
- IV) Review of policy matters and other important files.
- V) Distribution of staff sanctioned and their deployment at different posts.
- VI) Check of Inventory of Dead Stock.
- VII) Review of works programme and purchase of machinery and tools relating to security department.
- VIII) Miscellaneous cash receipts.
- IX) Contingent vouchers and expenditure from contingency.
- XI) List of books and periodicals purchased from contingency.
- XII) Rewards payment of watch and ward staff.
- XIII) Uniform register.
- XIV) Cell allowance
- XV) Review of band register.
- XVI) Issue notes and advice notes.
- XVII) Cases of theft loss
- XVIII) Night duty allowance
- XIX) Ration allowance
- XX) Motor cycle and cycle Account.
- XXI) Review of dog squad.
- XXII) Departmental verification of stores.
- XXIII) Review of Ammunition account and utilization of ammunitions.
- XXIV) Log Books of different vehicles
- XXV) Scrutiny of last Inspection Report by Audit & Accounts.
- XXVI) Review of important cases.
- XXVII) Tool and Plant register.
- XXVIII) System of investigation of crime cases and their pursuance into court.
- XXIX) System of firefighting arrangement.
- XXX) Review of Mess Account.
- XXXI) Review of inward and outward Gate pass register.
- XXXII) Environmental issue and its related aspects.

Accounts Department

PF Section of Accounts Department

- I) Review of PF Ledger card.
- II) Review of PF pay order book and Bill Book.

- III) Review of system of Temporary and final withdrawal and its posting into ledger card/ books.
- IV) System of PF Loan recovery.
- V) Review of List of closed Accounts.
- VI) PF settlement cases.
- VII) Previous year ledger of PF.
- VIII) Reconciliation with General Books.
- IX) Review of Employee PF transfer IN.
- X) Review of Employee PF transfer OUT.
- XI) Issuance of PF Books/Slips to employees.

Accounts Department

Chief Cashier and Cash verification (Accounts Deptt.)

- I) Cash Book of Chief Cashier and Cashiers/Pay Clerks etc.
- II) Verification of cash in hand with Chief Cashier/ Pay Clerks actual count with record.
- III) Unpaid bills outstanding and the amount of unpaid wages should be ascertained to see that no unauthorized use of money has been made.
- IV) Recoupment of cash and its entry in the record.
- V) Cash Book of Assistant Chief Cashier (A.C.Cs) and cash balances.
- VI) Return and paid vouchers and clearance certificates, obtained from the Accounts Office.
- VII) Miscellaneous cash receipt.

General Branch including Office of the Secretary of General Manager, Deputy General Manager and other subordinate officers

- I) Attendance register for the month selected.
- II) Casual leave register.
- III) Reconciliation of items 1 & with 2.
- IV) Office order regarding actual date of taking over higher duties and posting in service book General Review.
- V) Posting of sanctioned leave of leave period in service Books.
- VI) Regularisation of absence before the pay is charged in the pay bills.
- VII) Compliance with staff Officer orders.
- VIII) Verification of increment certificates with the entries in the service book.
- IX) Check of fixation and re-fixation of pay.
- X) Check of T.A. Bills.
- XI) Appointment of substitutes.
- XII) Imprest cash Account.
- XIII) Check of stationary account.
- XIV) Check of Stamp Account.

- XV) Check of Inventory of Dead stock.
- XVI) Check of Settlement cases.
- XVII) Check of leave accounts.
- XVIII) Check of Passes & P.T.O's.
- XIX) Uniform and clothing account.
- XX) Review of important files.
- XXI) Check of register showing distribution of posts among various grades.
- XXII) Check of card passes.
- XXIII) System to ensure that penalties imposed by the deptt. Have been posted in the service book.
- XXIV) Check to annual certificate for verification of pensionable service in the service book.
- XXV) Proper maintenance of Index register of Secret cases.
- XXVI) Cycle Account.
- XXVII) Library Account of books including codes and publication.
- XXVIII) Log books.
- XXIX) Telephone Account.
- XXX) Review of Expenditure on Ceremonies, Independence Day, Republic Day and Railway Week award.
- XXXI) Hospitality Fund.
- XXXII) Issue notes and advice notes.
- XXXIII) Scrutiny of last Inspection Report of Audit & Accounts.
- XXXIV) Report of losses sent to Rly.Bd.
- XXXV) Review of rest House.
- XXXVI) Tool & Plant register.
- XXXVII) Sales account of books and pamphlets.
- XXXVIII) Railway advertisements on Rly. Premises.
- XXXIX) Railway advertisement and charges thereon.
- XL) Accounts of photography.
- XLI) Record relating to rest house.
- XLII) Purchase of books, PERIODICALS, Newspapers & Govt. Publications etc.
- XLIII) Check of Accounts of Railway Magazines.
- XLIV) Expenditure on distinguished visitors.
- XLV) Environmental issue and its related aspects.
- XLVI) Allotment of car or staff car
- XLVII) Vehicle permit inside railway colony.

List of Abbreviation

Sl. No.	List	Abbreviation
1	AAI	Apex Auditable Unit
2	ACC	Assistant Chief Cashier
3	CHI	Chief Health Inspector
4	CLW	Chittaranjan Locomotive Works
5	CQAM	Chief Quality Assurance Manager
6	CVO	Chief Vigilance Officer
7	DLW	Diesel Locomotive Works
8	DMW	Diesel Modernization Works
9	Dy. CME	Dy. Chief Mechanical Engineer
10	GA	Gate attendance
11	GIS	Group Incentive Scheme
12	ICF	Integral Coach Factory
13	IT	Information Technology
14	JE	Junior Engineer
15	LAP	Leave on Average Pay
16	LHAP	Leave on Half Average Pay
17	MCF	Modern Coach Factory
18	NEFT/RTGS	National Electronic Funds Transfer/ Real Time Gross Settlement
19	PCE	Principal Chief Engineer
20	PCEE	Principal Chief Electrical Engineer
21	PCME	Principal Chief Mechanical Engineer
22	PCMM	Principal Chief Material Manager
23	PCMO	Principal Chief Medical Officer
24	PCPO	Principal Chief Personnel Officer
25	PDA	Principal Director of Audit
26	PF	Provident Fund
27	PFA	Principal Financial Adviser
28	PTO	Privilege Ticket Order
29	PU	Production Unit
30	RCF	Rail Coach Factory
31	RMC	Railway Material Consignment
32	RWF	Rail Wheel Factory
33	SSE	Senior Section Engineer
34	WMS	Workshop Manufacture Suspense

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CHAPTER 14 - AUDIT OF STORES DEPARTMENT

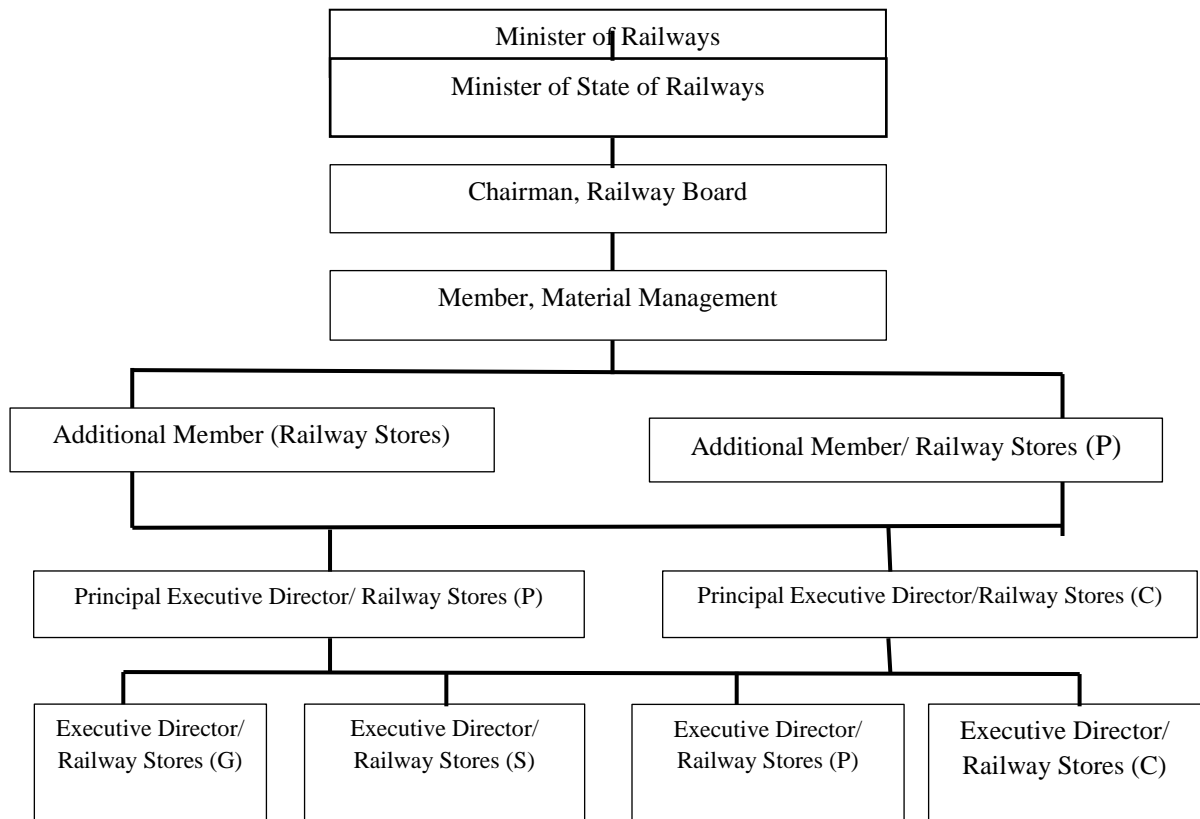
1. BRIEF ABOUT THE DEPARTMENT

The Stores Department performs a significant and major role in all the activities of Indian Railways. These are directly connected with train operations and contribute to productivity and earnings. The activities also interface with customers and thereby reflect the image of Indian railways. The major functions of stores department are planning of procurement, procurement, Inspection, stocking & warehousing, inventory management and disposal of unserviceable & obsolete items.

2. ORGANISATION HIERARCHY OF STORES DEPARTMENT

The department is organized in three tiers. The top tier is at the Railway Board level, the second tier at the Zonal Railway level and the third tier at the divisional or the Depot level/Consignee level.

At the Railway Board level, this department is headed by Member (Traction & Rolling Stock) who is ex-officio Secretary to the Government of India. Member (Traction & Rolling Stock) is in turn assisted by Additional Member (Railway Stores), Principal Executive Directors, Executive Directors and Directors.



At the zonal levels, the principal head of the department is the Principal Chief Materials Manager (PCMM). The PCMM is assisted by Chief Materials Managers (CMMs). These CMMs in turn have various Dy. Chief Materials Managers, and in turn, they are assisted by the Senior Materials Managers and the Assistant Materials Managers. The Stores department manages many warehouses that feed into the repair workshops and maintenance sheds. The Warehouses called depots headed by a Depot Officer. Depots attached to workshops are headed by Dy. CMMs, and electric and diesel locomotive sheds headed by SMMs. These depots directly report to PCMM. Division headed by Sr. DMMs who report to Divisional Railway Managers. Sr. DMMs are responsible for material management at divisional level who caters the needs of other branches of divisions. Stores Department is responsible for coordination of scrap arising out of division and workshops in close association with the other departments.

([Compliance Audit Guidelines Para 3.4 to 3.6](#) may be read for determination of Apex Unit, Audit Units and Implementing Units. [Compliance Audit Guidelines Para 3.4 to 3.6](#) may be read for determination of Apex Unit, Audit Units and Implementing Units)

3. ROLES AND RESPONSIBILITIES OF THE DEPARTMENT

3.1 At Railway Board level

- I) All Policy matters related to Procurement and stocking of Stores.
- II) Inventory Management, Budget allocation under suspense head.
- III) Co-ordination with DGS&D in conclusion of Rate Contracts and other related Railway Matters. MMIS, E-Procurement etc.
- IV) All Policy Matters related to printing & printing presses.
- V) Procurement of Wagons
- VI) Procurement of Steel (for wagon building & Rlys.)
- VII) Import of complete rolling stock, Accident Relief Cranes and R/C for spares of stock.
- VIII) Indigenous procurement of Wheels, Tyres & Axles.
- IX) Man Power Planning.
- X) Procurement of Petroleum, Oils & Lubricants.
- XI) Procurement Policies of Textiles
- XII) Disposal of Scrap, e-auction

3.2 At Zonal level

- I) Maintain centralized control over purchase, custody, issue and disposal of stores
- II) Approval of Price Ledger (PL) No.

- III) Maintain ready availability of stores required by the Railway
- IV) Preparation of correct estimate of the quantities of stores to be purchased or manufactured in the railway workshops each year
- V) Ensure the most advantageous arrangements possible for the economic purchase of stores.
- VI) Maintenance of numerical records of stores in stock.
- VII) Survey, valuation and disposal by sale or otherwise of all materials and stores for which the consuming departments have no immediate use and returned to the Stores Depots.
- VIII) Dealing with all the surplus and unserviceable material of the Railway.

3.3 At Division/ Depot (Field) level

- I) Indenting of materials required
- II) Initiation of issue of Price Ledger (PL) No.
- III) Receipt and inspection of materials or stores
- IV) Procurement of stores as per their authority
- V) Stocking and issue of stores
- VI) Proper accountal of stores

4. LIST OF ACTIVITIES

Level of unit	Main activity	Allied/ sub activity
RB, Apex & Field units	Procurement	1. Analysis of Requirement of Stores 2. Quantity assessment 3. Indenting 4. Tender process 5. Placing of Purchase Order
Field units	Receipt and Inspection	1. Inspection of received stores 2. Issue of Receipt Notes 3. Accountal of Stores received
Field units	Stocking of Materials	1. Accountal of Stores in hand 2. Proper arrangements for stocking 3. Entry in Daily Receipt Register (DRR)
Field units	Issue of Materials	1. Issue of Stores against requisition 2. Proper accountal and disposal of Inactive and overstock items 3. Issue of Delivery Notes

		4. Accountal of Stores issued
RB, Apex & Field units	Disposals by sale or transfer of scrap, unserviceable, surplus and obsolete stores	1. Declaration of scrap 2. Sorting and storage of scrap 3. Valuation of scrap 4. Disposable of scrap 5. Delivery of scrap including specialized weighments
Apex & Field units	Introduction and application of new system	1. Indian Railway E-procurement System (IREPS) (i) E-Tender (Goods & Services) (ii) E-Auction 2. Integrated Material Management Information System (IMMIS)

(Compliance Audit Strategy of these activities can be prepared according to the [Para 3.15, 4.7 & 4.8 of the Compliance Auditing Guidelines 2016](#))

5. IMPORTANT RISK PARAMETERS:

The risk analysis should be done on following parameters of the Stores Department’s activities:

- I) Quantum of Expenditure.
- II) Number of Tender cases/ Purchase Order cases/ other misc. cases.
- III) When last audited viz. audited during last one year/three year/five year/more than five year/never audited.
- IV) Result of last audit.
- V) Audit perception based on Arrears viz. progress of works with reference to expenditure.
- VI) Audit perception based on Newspaper publication, Complaints lodged etc.
- VII) Criticality of the activities of the department to operations of the Railways.
- VIII) Store balance on hand.
- IX) Risk & cost purchase, Over stocking of store, Non-disposal of surplus store, Inactive items, etc.

(Risk parameters of the Apex Auditable Entities and their Audit Units can be assessed by considering Para 3.9 to 3.11 & 4.13 to 4.15 of the [Compliance Auditing Guidelines 2016](#))

6. IT APPLICATIONS USED IN STORES DEPARTMENT

The Indian Railways embarked on a speed work of switching over to IT driven administration of functions and have implemented various IT Applications in the last few years. Presently, following IT applications are in use in the Stores Department, from which the detailed information can be extracted for exercising Audit checks, as stated against each items above.

[\(Information Technology Audit Manual Volume-I, II and III. Para 4.20 - Compliance auditing in digital environment of the Compliance Auditing Guidelines 2016. Chapter 3 of Regulation of Audit and Account \(Amendments\) 2020. Standing Order on Auditing in an Information Technology \(IT\) environment 2020\)](#)

6.1 Indian Railways E-Procurement System (IREPS)

This is [official portal](#) of Indian Railways for procurement of Goods, e-tendering of Works & Services, Sale of Materials, and Leasing of Assets through the process of E-Tendering, E-auction or Reverse Auction.

The site is compliant to [IT Act 2000](#) and follows the instructions/ guidelines issued by Ministry of Railways from time to time for procurement, sale and leasing. The site provides a secure platform to users for online transactions for procurement and sale. The site caters to requirements of all Zonal Rlys. and Production Units of Indian Railways, and is also being used by PSUs like Konkan Railway Corporation Limited (KRCL), and Delhi Metro Rail Corporation (DMRC) etc.

IREPS, web-based platform, mainly caters E-Tender and E-Auction.

6.1.1 E-Tender

E-Tender are of two types – E-Tender for Works and E-Tender for Goods and Services, the later deals with stores matters.

Railway users can upload their tender documents and can open tenders online. Registered Vendors can access the tender documents through this site and submit their bids online, duly encrypted at client machine itself. Authorized Vendors can view system generated tabulations online. They have been provided facility for SMS alerts/email alerts for important events.

Vendors can also make electronic payments for Tender Document Cost and Earnest Money through Direct Debit Facility of State Bank of India.

To access all the resources/features of the IREPS application the users are required to login into the application. Several of the critical features like bidding against the tenders, viewing reports etc. can be accessed only after logging in. Logging into the application requires a username and password provided by the EPS administrator. However, some of the functions/resources of the application

like searching tenders, viewing public documents, user manuals etc. can be accessed by users even not logging into the system.

I) Scope

- a) Publication of Tender
- b) Receipt of offer
- c) Tabulation of the offer both Financial and Techno-commercial
- d) Online Technical Evaluation
- e) Issue of Letter of Negotiation
- f) Receipt of Negotiation Bid
- g) Issue of Counter Offer Letter.
- h) Acceptance of offer
- i) Issue of Letter of Acceptance.

II) Reports

Following main reports are generated by the application:

- a) Tenders Count & Value
- b) Tender Settlement Progress
- c) Pending Tenders
- d) High Value Tenders
- e) Online Payment Report
- f) Online Supplier Bills Status
- g) Earnest Money Deposit (EMD) Refund Status
- h) Daily Report (HQ) – Comparative statement among zones in respect of availability of stores, position of Scrap, Cash Realisation etc.
- i) Daily Report (All units) - Comparative statement among various depots in respect of availability of stores, position of Scrap, Cash Realisation etc.
- j) Letter of Credit Report

In ‘Search Tender’ option of the application the details of Tender document, Published corrigendum, offers, commercial and financial tabulation and audit trail can be found on the basis of the Tender Number, Name of Work, Item Code, Item Description.

Apart from the above, many reports in connection of E-Tender can be viewed in iMMIS, discussed later.

6.1.2 GeM purchases

Rule 149 of General Financial Rule (GFR)-2017, issued by Ministry of Finance legislate as under:-

Government e-Market place (GeM): DGS&D or any agency authorised by the government will host an online Government e-Market place for common use for

Goods and Services. The procurement of Goods and Services by ministries or Departments will be mandatory for Goods or services available on GeM. The GeM portal shall be utilised by the Government buyers for direct online purchase. As per delegation of power circulated by Railway Board procurement of following Services through GeM has been made mandatory: -

Procurement of common use Goods and Services available on GeM.

Services like hiring of vehicles, transportation of material, sanitization and housekeeping services, skilled/unskilled manpower hiring, professional staff hiring, office equipment hiring, digitization services, etc. available on GeM.

3. The Stores officers posted in Divisions, Depots, HQ and other extra Divisional units are authorized to procure Services for all users of their units or the units as assigned by respective PCMM. Stores officers shall procure such services on submission of demands or request by the user(s) along with sanction of competent authority and fund availability certificate.

PO data are received in iMMS from GeM through web service based on which a covering PO is generated in iMMS for both Stock and Non-stock items. Once supply is received and accepted by consignee on GeM Consignee's Receipt and Acceptance Certificate (CRAC) details and bill data is received in iMMS from GeM through web service. Covering PO along with bill data & CRAC details are pushed to IPAS for payment. A copy of the invoice will also be sent to IPAS (as in Bill data). R/Note is generated in iMMS for accountal of material in iMMS. Payments are made by paying authority through IPAS. IPAS push the bill payment data to iMMS and iMMS in turn push that data to GeM for updating their payment records.

Pending Development of Return Bills handing facility to be launched by GeM, a special screen has been developed by CRIS in "Executive Bills" module of IPAS for capturing re-submission of Returned bills. This facility has been provided for Executives while processing returned GeM bills. This will establish linkage of returned GeM bills between IPAS & GeM and ensure timely updating of payment status on GeM portal along with reduction of discrepancies between GeM and Railways data.

For procurements made under Rule 149 of GFR 2017, buyers are mandated to make payments within 10 calendar days after generation (including auto generation) of Consignee Receipt and Acceptance Certificate (CRAC) in the GeM. Otherwise the buyer organisation will be required to pay penal interest 1% per month of the delayed payment beyond the prescribed timeline till the date of such payment.

Audit Check:-**It should be seen in Audit.**

- I) Whether the Finance Officers of Zonal Railways, PUs and other units have taken an undertaking from the executive officers while vetting the estimates and tender documents that the item/service will be procured through GeM only,
- II) Whether all GeM bills (Goods and Services both) have been generated by the executives online through GeM and forward it to IPAS (through iMMS).
- III) Whether the Registration of GeM Fresh bills (Goods and Services both) have been done through "Registration (online Bills) - GeM Bill Registration" option provided to Accounts under "Bill Passing" module of IPAS.
- IV) Whether the GeM bills which were returned by Accounts, have been resubmitted by Executive through special screen only by following "Registration - GeM Returned Bills" option provided under "Executive Bills" module of IPAS.
- V) Whether GeM portal have been utilised by the user department to buy goods (Non-stock) directly through any of the available suppliers on GeM valuing up to Rs.25,000/- in case subject to prescribed annual ceiling (presently Rs. 10 lakhs)
- VI) Whether the GeM portal have been utilised for procuring goods and services valuing up to Rs.50,000/- through any of the available suppliers on GeM, meeting the requisite quantity, specification and delivery period.
- VII) Whether the GeM portal have been utilised for procuring goods and services valuing between Rs. 50,000/- and Rs.30,00,000/- through GeM seller having lowest price amongst the available sellers, of at least three different manufacturers, meeting the requisite quantity, specification and delivery period.
- VIII) Whether for procuring goods and services valuing above Rs.30,00,000/- through the suppliers having lowest price, meeting the requisite quantity, specification and delivery period after mandatory obtaining bids, using online bidding or reverse auction tool provided on GeM.
- IX) Whether delegation of powers, authority for approval and limits thereof for regular purchase, on stores matters, as per extant delegation have been applied in relation of procurements of goods and services available on GeM.
- X) Whether railway have paid penal interest for delayed payment beyond the prescribed timeline.

6.1.3 E-Auction

Through this platform of IREPS all the works related to auction sale of scrap is being done.

I) Scope

- a) Creation of Lot
- b) Creation of Auction Catalogue
- c) Creation/ Updation of E-Auction Schedule
- d) Registration of Bidders
- e) Publication of Auction
- f) Receipt of Bids
- g) Preparation of Bid sheet
- h) Disposal of Stores

II) Reports

- a) E-Auction Schedule of all units
- b) Auction Reports are being generated in iMMIS
- c) Auction yet to start
- d) Live Auction/ Under Decision
- e) Closed Auctions
- f) Sold Lots
- g) Invoices
- h) Rejected Lots

Apart from the above, many reports in connection of E-Tender can be viewed in iMMIS, discussed later.

Detail about of IREPS may be seen para 6E in the Audit of Engineering Department chapter.

6.2 Integrated Material Management Information System (iMMIS)

Integrated Materials Management Information System (iMMIS) is the Application Software for Materials Management Department of Indian Railways for online activities for Procurement of Goods by Headquarters/Stocking Depots, Receipt and Issue of materials at Stocking Depots and Sale of Materials using E-Tendering, E-Auction and Reverse Auction of Indian Railways E-Procurement System (IREPS).

The application allows users to capture or generate data at various levels of the Materials Management process in a secure manner using various security features like digital signature, digital encryption certificate for encryption and decryption of data etc. The application can be accessed with valid user ID and Password in combination with a Digital Signing Certificate. The application is divided in

different work areas depending upon the nature of activity viz. HQ Module, Depot Module, Auction Sale Module, Purchase Module for Depot/Division etc.

I) Scope

- a) Opening of PL No. by Depot and approval by Zonal H.Q. , nominated for allotting PL that material
- b) Generation of Demand for Stock items
- c) Registering Non Stock Demand/ Non Stock Requisition
- d) Preparation of Purchase Proposal
- e) Clubbing of Purchase Proposals/ Registered Demands
- f) Tender Schedule
- g) Creation and publication of Tender
- h) Approval and Publication of Tender to Issue of LOA in E-Tender of IREPS
- i) Creation of Draft P.O
- j) Approval and Publication of P.O
- k) Modification of P.O.
- l) Cancellation of P.O.
- m) Posting in P.O. Register and Daily Receipt Register (on receipt of material)
- n) Posting in Receipt Inspection Report (ISL No.)
- o) Preparation of Rejection Advice
- p) Preparation of Receipt Note and Receipt No.
- q) Generation of requisition
- r) Issue of materials
- s) Preparation of Delivery Note
- t) Depot Transfer and Book Transfer
- u) Preparation Stock Verification Schedule
- v) Preparation Stock Verification Report

II) Reports

Several reports are being generated in iMMIS, categorised under EDP Reports, iMMIS Queries, IREPS Queries, Queries (HQ) and Sales Statistics

a) EDP REPORTS

- i. M140- Statements
- ii. Dr Cr – Summary
- iii. Class-Ledger
- iv. Price-Ledger
- v. Journal –Slip
- vi. SINT-DT (Stores in transit-Depot): Store in Transit (Departmental)

- vii. SINT-PUR: Store in Transit (Purchase)
- viii. M128-TOR
- ix. Posted-trans.
- x. Pur. Suspense (Purchase Suspense)
- xi. BAR (Book Average Rate)-Variation
- xii. Rcp/Iss Variance (Receipt/Issue Variance)
- xiii. Stock Master
- xiv. R/Note List (Receipt Note List)
- xv. Stock Opening
- xvi. Stock Sheets

b) **iMMIS-QUERY**

- i. Online NS demand and Reqn Progress –Progress of Online NS Demands and Requisitions (Zone wise details of No. of Online and Manual NS Demand, No. of Online and Manual Requisition, No. of Online and Manual Imprest)
- ii. Item Position – Detail Position(History Sheet, Stock, AAC, consumption details, covered due, uncovered due) of any particular item in a zone
- iii. Stock-All-Rlys–Stock position of Railway Units
- iv. List-Items– Filtered item listing
- v. Banned Firms - Details of Firms banned by RB

c) **IREPS-QUERIES**

- i. E-Auction-Progress – Railway-wise/ Month-wise/ Depot-wise/ Year-wise Progress of e-Auction Implementation
- ii. E-Auction-Reports –Catalogue Register, Catalogue Sale Register, Pending Lot Status, Rejected Rates, Bidder Participation, Sold Rate, Bid Sheet Position, GST Invoice, TCS Certificate
- iii. IREPS-Progress - Progress of Implementation of e-Procurement (No. of Tender Published, Estd. Value of Tenders, No. of P.O.s placed, Value of POs Placed during a specified period)
- iv. MSME (Micro Small and Medium Enterprises)-Firms - Progress of MSME Registration Status

d) **QUERIES (HQ)**

PUR. QUERIES (Purchase query)-Following are purchase Queries.

- i. Item- Position - Detail Position (History Sheet, Stock, AAC, consumption details, covered due, uncovered due) of any particular item in a zone
- ii. P.O. Search–Search details of Purchase Order
- iii. Qty. Review – Quantity Review Sheet

- iv. N.S. Demand-Status - Coverage Status of Non-Stock Demands
- v. STK (Stock) Demand Status - Coverage Status of stock Demands
- vi. CP (Contract Period) Wise STK Demand-Status - CP-Wise Pending Demands
- vii. Vendor-Performance
- viii. File-Position - Position of a File/Tender/P.O.
- ix. Vendor-Search – List of Vendors Registered
- x. DP (Delivery Period)-Expiry – Purchase Section wise DP Expiry Report
- xi. P.O. Stats – Industry wise/ MSME unit wise/ Tender Type wise summary of all types of P.O. viz. Direct Purchase, Rate Contract, Railway Board RGC/ Production Unit/ Imports etc. M.A. Search - Search PO Modifications and Cancellations
- xii. iMMIS- HQ-Progress – Graphical representation of Progress of IMMIS-HQ Module
- xiii. Funds-Register
- xiv. Banned Firms - Details of Firms banned by RB
- xv. RITES-Inspection - Purchase Order wise Rites Inspection Status
- xvi. Funds Position – Fund Monitor
- xvii. GeM Orders - GeM Coverage PO Report

DEP. QUERIES

- i. Availability - Availability Status of Items
- ii. Availability- Monitoring - Comparative Position of Availability of Safety Items
- iii. DRR (Daily Receipt Register)-Status - Status of Receipt Accountal
- iv. Receipt- Status – R/Note Status
- v. Stock- Master – Depot, ward wise Stock Balance Report
- vi. All-Rly-Stock - Stock Position of Railway Units
- vii. Pending- Requisitions - Depot, ward wise Pending Requisitions
- viii. Inactive- Overstock – Tabular and Graphical representation of Position of Inactive Items (>12 Mths)
- ix. Inventory- Report (New) - Tabular and Graphical representation of Monthly Reciepts, Issue & Closing Balances
- x. Imprest Monitor – Online Imprest Monitoring System showing quarterly position of division wise, depot wise and consignee wise imprest issue
- xi. Trans Query (Transaction Query)–Depot wise, Account unit wise list of transactions
- xii. Inventory-Report (Old) – Graphical Turn Over Ration (TOR) Analysis

- xiii. Bin-Card – Bin Card of a particular store in a depot
- xiv. Inventory Assistant – Inventory Position of a particular store in a depot

RECEIPT QUERIES

- i. DRR (Daily Receipt Register)-Status - Status of Receipt Accountal
 - ii. Receipt-Status - R/Note Status
 - iii. Item-Position - Detail Position (History Sheet, Stock, AAC, consumption details, covered due, uncovered due) of any particular item in a zone
 - iv. File-Position - Position of a File/Tender/P.O.
 - v. P.O. Search - Search details of Purchase Order
 - vi. MA (Modification Advice) Search - Search PO Modifications and Cancellations
 - vii. Vendor-Performance
 - viii. R Note-Register – Depot wise Receipt Note Register for a specified period
 - ix. RITES- Insp. - Purchase Order wise Rites Inspection Status
- e) Online NS demand and Reqn Progress - Progress of Online NS Demands and Requisitions (Zone wise details of No. of Online and Manual NS Demand, No. of Online and Manual Requisition, No. of Online and Manual Imprest)
- f) **PLUS-Status** - Status of Stocking Proposals

SALES STATISTICS

- i. Monthly-Disposal
- ii. Disposal-Report
- iii. RWF (Rail Wheel Factory)-Dispatches
- iv. Sale-Comparison
- v. Latest-Position
- vi. Sale-Performance
- vii. Avg. Rate
- viii. Qty. Disposal
- ix. Yr. Wise-Comparison
- x. R.S. Position
- xi. R.S. Monthly
- xii. Cash Realisation
- xiii. Sale balances

6.3 Online Bill Submission and Payment in IPAS

The IREPS and iMMIS application systems are interfaced with Integrated Payroll & Accounting System (IPAS). After supplying and receiving of materials from the firms/contractors by the depot, the Depot Officers issued the online e-Receipts Notes through iMMIS application system. Accordingly, firms submit their bill online through IREPS application system along with relevant document i.e. e-Receipt Notes, Inspection Certificate (IC) etc. After submission of bill by firm, this bill reflects in the Co-6 register of Store Account in IPAS. The CO-6 clerk (Now in replacing it) forwards these bills to the concerned dealing officials. The dealing official enters required mandatory field data and checks all the parameters of bill like proper R-Note, IC, reimbursement of GST, deducting I-Tax, liquidated damage, general damage, and any recovery noted in the recovery register, returning bill due to deficiency, BGs/FDRs, arithmetical accuracy of bill etc. Fulfilling all required parameters, this bill is passed & generated CO7 and submitted to SO/SSO and concerned AFA of final bill passing authority. Finally, the bill passing authority forwards this CO7 to Book Section for payment in this application system wherein all CO7 reflects in the abstracts of CO7 under cheques preparation. The Book Section of Store Account prepares online single cheque to SBI for payment with party list of firms *through RTGS on hash generation Software of SBI. (At present, bill submission only RITES inspected bills of stock items is online and it is requested that this online payment process may be seen in your railway also)*. In this application following main reports/statements of Audit importance, pertaining to Store Department are as under;

- I) CO6 register
- II) CO7 Register
- III) Cheque Report
- IV) Abstract of CO7
- V) Party-wise payment list
- VI) Cash Book

General-The audit of stores accounts should be conducted in accordance with the programme laid down in the Secret Memorandum, Revised Audit Norms 2003, keeping view the general principles enunciated in [Paras 2.5.1-2.5.4 of MSO \(Audit\)](#), the rules contained in the Indian Railway code for Stores Department and instructions issued by the DAI from time to time.

7. AUDIT FOCUS AREAS- CHECK LIST

[\(Compliance Audit Guidelines Para 4.16 to 4.17, Chapter 5- Regulation of Audit and Account \(Amendments\) 2020.- “Para 35 & 36 \(Audit of Stores & Stocks\) of Chapter 5 of Regulation on Audit & Accounts” C&AG of India 2020 PRACTICE GUIDE FOR AUDIT OF PROCUREMENT, PRACTICE GUIDE FOR AUDIT OF CONTRACT MANAGEMENT\)](#)

7.1 Stores Budget

The Stores Budget for the 'ensuing year' and the Revised Estimate for the current year are prepared by the Principal Chief Material Manager with the assistance of the stores Accounts Officer and submitted to the Railway Board by the 23rd December each year accompanied by Annexure 'A' (Statement showing the stocks at the commencement of the year, Estimated Receipts and issued during the year and anticipated balance at the end of the year in respect of 26 major groups of stores), Annexure 'B' (analysis of balance stores in stocks) and Annexure 'C' (Demand No. 16 –Assets-Acquisition) being used for the purpose.

In the Budget Allotment by the Ministry sanctioned the funds in each year for the Purchases of (i) Stores for Capital Works ;(ii) Stores for works chargeable to the Depreciation Reserve Funds; Development Fund, Open Line Works (Revenue); and (iii) Stores required for general purposes.

This lump-sum allotment are distributed by the General Manager between the several heads of stores appearing in Form S. 506 (Annexure A to Form S. 3101). These distributions are intimated to the Stores Accounts Office for control over the commitments and expenditure incurred as distributed over the various heads.

Audit Check:-It should be seen in Audit:-

- I) The figures shown as the opening balance for the ensuing year is an estimated figure made up of :
 - a) The estimated book value of stores expected to be in stock at the end of the current year;
 - b) The estimated net result of outstanding balance under the Stores suspense heads of Purchases-imported, indigenous, sales, etc; and
 - c) The amount expected to be outstanding in the stock Adjustment Account after the accounts for the year are closed.
- II) Whether the expenditure on stores purchased for specific 'works' that can be identified ab initio has been debited directly to the 'Works' concerned and not passed through the general stores suspense head.
- III) Whether the effects of modifications owing to changes in the programme of works on the Stores Budget are intimated to the Principal Chief Material Manager as soon as they are carried out for submission to the Railway Board

- IV) Whether the value of materials budgeted under the head ‘Issue to capital Manufacture Suspense’ have been represented the value of materials likely to be drawn by the workshops during the year for manufacturing different types of products as per the approved production programme of Production Units and this have been assessed adopting the latest book average rates available at the time of preparation of the budget
- V) Whether the Miscellaneous Advance Capital represented issues of stores for fabrication etc
- VI) Whether the average consumption of the last three years after allowing for special items of expenditure the figure have been adopted for the budget in ‘Issues to Revenue’. Deviation on above have been brought to the notice of the Principal officers concerned by the controller of stores in order to decide the figure to be finally adopted for the budget.
- VII) Whether the value of scrap and surplus stock has been taken into account in estimating the closing balance of store in stock, at the end of the year.
- VIII) Whether the value of stores to be purchased and paid during the year for ultimate issue to works which cannot be identified ab-initio have only been included under the head ‘stores Suspense’.
- IX) Whether the value of stores to be purchased and paid during the year for ultimate issue to the shop for production of new Rolling Stock against Rolling stock budget orders have been included under the head ‘stores Suspense’. (This will apply only to Production Units and the Railways who are executing Rolling Stock Budget orders for manufacture of certain new Rolling Stock.).
- X) Whether the value of stores to be purchased and paid for ultimate issue to Coach and Wagon Builders (in Private and Public Sector) for the purpose of building new Rolling stock have been included under the head ‘stores Suspense’, (steel, bought out components, etc. which are procured and kept under stores suspense for ultimate issue to these builders should only be included).
- XI) Whether the brief narrative explanations of the difference between the opening and closing balances have been given.
- XII) Whether the special features in the estimates have been brought out clearly and a full explanation thereof furnished, indicating the amount involved in respect of each item in the debit and credit side.

7.1.1 Inventory Management

Materials play a vital role in Indian Railways’ operation, maintenance and in house production activities. Materials Management involves timely availability of stores to the users and it comprises different stages viz; planning and programming, purchasing, inventory control including, inter-alia, receiving and

allocation, warehousing, transportation, material handling and disposal of scrap. A successful inventory management enhances user satisfaction by making available the right quantity of materials at the right time, without unnecessary blocking up of capital.

Theoretically, if supplies of materials can be so arranged as to meet exactly the operational needs for day to day, there will hardly be any need for keeping inventory. It is impossible to obtain material with zero time lags. To overcome the fluctuation of supply and demand, inventories are to be maintained. Inventory serves as a cushion and protects the system against the fluctuation of demand and supply.

Low inventories will result in payment of less interest charges on capital locked up and also release the much wanted and same capital for alternative uses. It is in the interest of organization to keep inventory holding at the lowest possible level meeting the operational requirement of day to day activities. Inventory management on Indian Railways may save thousands of crore of rupees from being invested in materials.

Audit checks - It should be seen in Audit:-

- I) Whether complete list of items required as well as available are being maintained by depot concerned.
- II) Whether all the items available in the Stores Depot have been verified by Stock Verifiers of the Accounts Department at regular interval.
- III) Whether there is mismatch between physical and financial outturn of inventory balances of various production units.
- IV) Whether there was any blockage of fund and wastage of material due to excess production beyond approved production programme.
- V) Whether spares and other issues from production units match with the physical outturns of production units.
- VI) Whether there was any blockage of fund and wastage of material due to excess procurement of materials.

7.1.2 Vendor Development Cell

Each Railway/Production Unit should have a separate cell consisting of stores and technical officers for purpose of vendor development. This cell shall lay down norms for development , inspect firms for their approval, review the vendors based on quality performance of materials supplied, upgrade vendors from development to regular status and vice versa etc. The Vendor Development cell will have the responsibility of gathering information on quality of various products from consignees, RDSO, pre-inspection agencies and suppliers. The cell will be responsible for scrutinising the records for the purposes of ensuring

quality products assessment of vendor performance rating etc., and coordination with the firms, RDSO etc if the supplies are not as per the required quality norms.

Audit Checks - It may be seen in Audit:-

- I) Whether any norms have been devised for Vendor development.
- II) Whether it act as a coordinator between firms, RDSO etc if the supplies are not as per required quality norms.
- III) Whether upgradation and downgradation of firms from development to regular status and vice versa is being done.

7.1.3 Vendor approval

The purpose of approving vendors for safety and vital items is to ensure quality. The exercise of vendor approval is conducted independently by the following units:-

RDSO: - Mechanical items, components, sub - assemblies related to various types of rolling stock. A large number of items used for signalling and telecom infrastructure over Indian Railways. Certain track fitting items used in track structures of various types over Indian railways. Various electrical fittings, components and sub-assemblies.

DLW & CLW:-Various electrical & mechanical items, components, sub - assemblies related to various types of Diesel and Electric Locomotive stocks.

MCF, ICF & RCF:-Various electrical & mechanical Items, components, sub - assemblies used in manufacturing of coaches of various types dealt by respective manufacturing units.

CORE:- Various electrical fittings primarily used in connection of electrification works.

The approval of sources are to be done after ensuring acceptable Quality Assurance Plan (QAP), technical capability, manufacturing of quality product, adequately testing equipment for maintaining quality standard, capacity and financial status.

Approval of vendors in the approved list of suppliers should be for a limited period of two years (at a time). The performance of the approved sources with respect to quality supplies will be the responsibility of the approving authority who will systematically monitor the quality norms so that quality of supplies is as per specification and are of highest standard. The vendors whose quality is suspect will be systematically weeded out.

Audit Checks - It may be seen in Audit:-

- I) Whether the approved list of vendors are prepared by the expert team after ensuring acceptable QAP, technical capability, manufacturing of quality product, adequately testing equipment for maintaining quality standard, capacity and financial status.
- II) Whether Approving authority systematically monitor the quality norms so that supplies is as per specification and are of highest standard.
- III) Whether vendors whose quality is a suspect is systematically weeded out.

7.1.4 Vendor Registration

Trade group wise vendor registration process of Indian Railways provides a system for registering capable vendors with Railways. This serves the purpose of having vendor base for managing an efficient procurement system. Railway procures all items online through e-tender mode on Indian Railway Electronic Procurement System (IREPS). Registration with IREPS is prerequisite for doing business with Railways.

An unified web portal for registration of Vendors for all Indian Railways' Vendor Approving Units including RDSO i.e. "Unified Vendor Approval Module" (UVAM) hosted on 'www.ireps.gov.in' website has been made functional w.e.f. 04.05.2021.

Audit Checks – It should be seen:-

- I) Whether the firms who are registered for supply of orders valued above Rs. 10 lakhs are manufacturers.
- II) Whether the firms who are registered for supply of orders above Rs. 50 lakhs are manufacturer and are pre-inspected by an Officer of the rank of Junior Administrative rank for assessing capacity-cum-capability.
- III) Whether monetary limit for registration of trade groups was taken, (whichever is higher) at 30% of the average annual turnover for last three completed financial years or the highest value of order successfully executed in the last three completed financial years with Railways.
- IV) Whether ISO certified firms was considered by Railways/Production Units/RDSO for fresh registration/renewal of registration in case of high value supplies/procurement as well as procurement of vital & safety items.

7.1.5 Vendor rating

The vendor rating system provide a transparent system, using which decision can be taken to dispense with field visits for re-assessment. The rating system can be utilized as other decision making tools also.

The vendor rating system are decided keeping cost of vendor rating system vis a vis anticipated returns and other factors in view. The rating system are based on four key factors viz Quality, Delivery, Service and System- RITES / RDSO inspect most of the railway materials and they have complete knowledge of the contracts placed, deliveries made, stage, final inspection results, quantities rejected during manufacture or at the consignee's end. Therefore these agencies have the necessary information required for vendor ratings

The Vendor Rating are done based on following three criteria:

- I) **Quality performance of vendor:** Based on Quality of Products produced during the period under consideration
- II) **Delivery Performance of Vendor:** Based on supply performance of vendor against orders within delivery Period
- III) **Service & System performance of vendor:** Based on General Performance such as reassessment, updating infrastructure etc. and maintenance of Quality control systems.

The financial year shall be kept as period for evaluation. The performance for period April-March shall be evaluated and finalized by June every year for the previous financial year.

The information to be obtained from consignee shall be collected through on line portals every month, so that data is not skewed and is available. Considering firms are assessed for system / technical requirement before approval/registration and majority of products manufactured for railway use are inspected at the time of supply the following weightage is considered:-

Quality Performance: 50%

Delivery Performance: 35%

Service & System Performance: 15%

Audit Check - It should be seen in Audit as follows:-

- I) Whether each vendor have been classified into three classes viz; A (Rating obtained more than 90), B (Rating obtained above 75 to 90), C (Rating obtained below 75).
- II) The vendors who maintain A rating throughout the period of approval, the validity may be extended for next period of approval (once) without need for field visit by officers. Subsequent renewal needs to done as per extant procedure.
- III) The validity of vendors not extended for C class vendor throughout the period of approval.
- IV) If there are no improvement in second and subsequent year, firm with 'C' class rating are delisted from Vendor List.

7.1.6 Turn Over Ratio

To ensure continuous availability of stores to user departments while keeping the stock levels at optimum level is one of the important objectives of Stores Department. Efficiency with regard to optimum stock levels is measured by working out inventory turnover ratio on every 31st March, which is worked out as under:

$$\text{Inventory Turn Over Ratio} = \frac{\text{(Total inventory balances in Rupees on 31st March)}}{\text{(Total value of stores issued during the year)}} * 100$$

The target for inventory turnover ratio is generally kept around 15%. The efficiency with regards to service is worked out by compiling compliance percentage of materials against all requisitions received in Stores Department. The target for compliance is kept between 95% to 98%. For vital and safety items, the compliance is aimed at 100%.

In order to keep inventory turnover ratio and compliance figure at optimum level, selective inventory management method is used on Indian Railways. Classification of items are made in A B C category as well as vital, essential and desirable category. All high consumption value items which represent 70% of total annual usage value are classified as 'A' Category, items which represent further 20% of total usage value are classified as 'B' category and remaining items representing 10% consumption value are classified as 'C' category.

Audit Checks - It should be seen in Audit:-

- I) It should be seen that whether Inventory turnover ratio and classification of items in A B C category are done correctly.
- II) Whether all issues from all the depots during the year were summed up to arrive at the total issue value (in Rupees) of the Railway-
- III) Whether all the items are sorted in descending sequence of their issue value in the entire Railway (i.e. after adding issues of all individual depots).
- IV) Whether the issue value of the items summed up to cumulative issue value counter representing 70 percent of total issues and same classified as 'A' category items.-After further adding issue value of an item to "cumulative issue value" counter, value in the counter is equal to 90% of total issues, we mark all items excluding "A" category items to the last item as "B" category items,
- V) Whether the remaining items are classified as "C" category items.

7.1.7 Quality Assurance

RDSO and Production Units/Railways review the drawings and specifications to introduce identification marks of suppliers and month/year of manufacture so that materials, in the actual use can be traced to the suppliers for premature failures.

Audit Check

- I) Whether the Inspection Certificate issued by the pre-inspecting agency contain the test result conducted by them as quality assurance.
- II) Whether the specification and manufacturing processes was discussed with manufacturers when laid down specification/desired quality levels was not achieved.
- III) Whether the nominated source approving agencies, like RDSO/CLW/DLW/ICF had initiated such dialogues after suitably identifying the items causing failures.

7.1.8 Non-moving Items

Items which have no issues for last 12 months, and stocks exists are called inactive or non-moving items. Those may be considered as surplus to the requirements of the railway only if they have not been issued for a long time. Even amongst such items there may be some which it is known could be utilized for the purpose of the railway in the near future, and these may be with advantage be distinguished from the surplus stores which cannot be so consumed.

Audit Check - It should be seen in Audit:-

- I) Inactive or non-moving items which have not been issued from stock for railway consumption, for a period of two years have only been considered as surplus stock.
- II) Whether Such "surplus" stock further been classified under two heads viz.
 - a. movable surplus (which have possibility of use in near future) and
 - b. dead surplus (which it is considered are not likely to be utilized on any railway within the next two years).
- III) Whether the inactive/dead surplus stores items placed before the survey committee for being declared as scrap.

7.2 Review of Purchase Order Files

Purchase Orders are the instrument to place orders on the firms for supply of stores placed either by the Principal Chief Material Manager (PCMM) or by the Depot Officer of the Main Depot.

Generally, Purchase Orders are placed for stock items and non-stock items.

Stock items: - Such Items will be kept in the custody of the Stores Department which are frequently and regularly required and whose unit cost justifies

incurring inventory carrying cost associated with these items. Such items will be known as 'Stock' items.

Non-stock items: - All items other than 'stock' items will be called "Non-stock" items. These items may, however, be described in the Standard Nomenclature List. No purchase of such items will be made for stock purposes.

Stores can be purchased through different tendering system:

The "OPEN" Tender System—This system of invitation to tender in the most open and public manner possible, should be used as a general rule and must be adopted.

The "Limited" Tender System—In case of procurement in emergency and in case of procurement of items whose approved list of vendor is issued by centralised agency, this system may ordinarily be adopted when it is considered to be advantageous.

The "Single" Tender System—This system may be adopted with regard to small orders in the case of non-proprietary articles and in case of proprietary articles (with PAC 'a' certificate) and articles in the process of indigenous development subject to the rates quoted being reasonable.

After inception of IREPS, firms are required to be registered in IREPS and Purchase Order are being placed on the registered firms only.

The policy underlying the rules governing purchase of stores as contained in [chapters III—XI of the Indian Railway Code for the Stores Department, Vol. I](#) is to make the purchases of stores for public service in such a way as to encourage the development of the industries of the country to the utmost possible extent consistent with economy and efficiency and with this end in view the order in which preference is to be given in making purchases has been laid down as under:-

- I) Articles which are produced in the form of raw materials or manufactured in India from indigenous raw materials.
- II) Articles fully or partially manufactured indigenously from imported material.
- III) Articles of foreign manufacture held in stock in India.
- IV) Articles manufactured abroad which need to be specially imported.

The other important rules laid down for observance are that (1) except in certain stated circumstances all articles required to be purchased shall be purchased on the condition that delivery shall be made in India for payment in rupees in India and (2) the normal procedure for placing orders for purchases shall be through open tenders invited in India and abroad also when considered desirable.

During Audit of Purchase Orders, following should be seen:

- I) For import of stores, whether tenders were floated after obtaining necessary indigenous clearance from Director General of Technical Development (DGTD)/Department of Electronics and release of foreign exchange?
- II) Whether the Railways' proposals to the Railway Board for release of foreign exchange required for financing the import have duly taken into account the relative importance and priority of the work for which the materials are proposed to be imported so as to ensure that more important and priority works do not suffer for want of foreign exchange?
- III) Whether materials after remained unused for long rendering blockage of valuable foreign exchange which could otherwise be utilised for other deserving purposes/works?
- IV) Whether price preference allowed, if any, for encouraging development of indigenous industries is in accordance with the guide lines issued by the Bureau of Public Enterprises based on Government purchase policy and that such price preference is not allowed to continue as a matter of course even after indigenous manufacture of the items in question has been fully established?
- V) In high value contracts for supply of stores where the raw material content like steel, nonferrous etc. is substantial. Whether a pre-determined price variation clause with an upper ceiling for the total variation during the currency of the contract is prescribed in the tender enquiry itself so as to obtain competitive offers and avoid future claims from the contractors on account of increase in raw material prices?
- VI) Whether a suitable de-escalation clause is provided in the contracts along with escalation clause, if any, so that in the event of the contractors procuring inputs at lower prices than those provided in the contracts, the resulting benefits may accrue to the Railways?
- VII) Where contract prices are settled taking into account the assistance from the Railways by way of issue of any input at fixed prices, whether suitable safeguards are provided in the contracts so that in the event of contractors procuring the inputs from outside sources at lower prices so that the resulting benefits may accrue to the Railways?
- VIII) In case of purchases on single tender basis either because the articles in question are proprietary and/or manufactured by a single firm, whether (i) Proprietary certificates are issued, not as a matter of course, but only after adequate exploratory action to locate alternative sources has proved abortive, and (ii) for items which are monopoly of

- single and /or a limited number of firms steps are taken to develop alternative sources of supply so as to generate competition in price?
- IX) In the cases of purchase of materials without calling for tenders, whether sufficient reasons leading to the decision not to call for the tenders were recorded?
- X) Whether for each article or class of article quantities which should be kept in stock was prescribed based on the frequency and extent of the demand, the nature of article, its recoupment period, due margin of safety, no prima facie unnecessary accumulation of stores and consequent locking up of capital?
- XI) Whether purchases of articles frequently required are made in unnecessarily small and frequent batches? Whether periodically the total quantity likely to be required is determined and obtained after taking into consideration the stock in hand and the expected consumption for such items?
- XII) Whether there was any undue tendency on the part of the executive authorities to specify particular make of articles or particular firms for their purchases resulting in restricting the field of competition?
- XIII) Whether stores purchased for construction of rolling stock and special works are obtained unduly far in advance of the time when they are likely/actually to be required? Similarly, whether the transfer of materials left over, if any, on completion of the specific works issued to some other works and necessary cost adjustments are unduly delayed?
- XIV) Speculative purchases for long periods or merely against rise in price are to be deprecated. Any clear and important instances coming to notice especially when resulting in loss should be pointed out.
- XV) Whether detailed recording/documentation procedures of all procurement exist?
- XVI) Whether demands for stores received from different wings/units were clubbed together so as to reap the benefits of bulk buying?
- XVII) Whether requirements were intentionally bifurcated/ split so as to avoid approval from higher authorities?
- XVIII) Whether certificate of sufficient fund for non-stock procurement was furnished?
- XIX) Whether reasonable time was allowed for submission of tender in order to receive sufficient responses from the competent suppliers?
- XX) In cases where Limited Tender Enquiry was adopted even where estimated value was more than permissible limit, was there a certification by the competent authority that the demand was urgent, the nature of the urgency, the reasons why the procurement could not

- be anticipated and that the additional expenditure involved in not procuring through advertised tender was justified in view of urgency?
- XXI) Whether detailed justification was given/ recorded for propriety purchases and selecting a single vendor?
- XXII) Whether there is any vendor development cell in the zone?
- XXIII) Whether firms registered as approved suppliers in IREPS, done carefully, after assessing the capacity cum capability and financial standing, credentials, manufacturing capability, quality control systems, past performance, after sales service, financial background etc. of the firm, using the services of specialized agencies like Research Design and Standards Organisation(RDSO), Lucknow?
- XXIV) Whether a tender committee was properly constituted, associated with finance and tender was duly examined by the committee?
- XXV) Whether decisions/deliberations of individuals / Tender Committee been properly documented so that accountability can be fixed if serious lapses are established?
- XXVI) Whether technical bids were evaluated by the competent authority at the first stage?
- XXVII) Whether financial bids were considered only after a technical bid was found acceptable?
- XXVIII) Whether rate analysis was done in a realistic and objective manner on the basis of prevailing market rate, last purchase prices, economic indices for raw material/labour and other input costs etc.?
- XXIX) Whether comparison of rates with other zones procuring similar commodities was done through the information available in iMMIS?
- XXX) Whether last purchase rate (LPR) of past successfully executed orders of similar magnitude and scope of supply, used as an input for assessing rates?
- XXXI) Was the tender finalized within the initial validity of offer?
- XXXII) Whether during any post tender negotiation CVC guidelines were followed? Was negotiation done with other than L-I?
- XXXIII) Whether in case the quantity to be ordered was much more than what L-I alone could supply, the quantity order was distributed in a fair, transparent and equitable manner?
- XXXIV) In the case of awarding of P.O. to a bidder other than the lowest bidder, whether the reason was recorded and the reason was justified?
- XXXV) Where a price variation clause is provided, whether the price agreed upon has specified the base level viz. the month and year to which the price is linked, to enable variations being calculated with reference to the price levels prevailing in that month and year?
- XXXVI) Whether a formula for calculation of the price variation has been incorporated in the P.O. documents?

- XXXVII) Whether there is a clause stipulating a minimum percentage of variation of the contract price above which price variations will be admissible?
- XXXVIII) Whether necessary earnest money/ security deposit has been obtained?
- XXXIX) Whether the validity of the Bank Guarantee, if warranted, was monitored, and in case of extensions in delivery period, whether the BG was appropriately extended?
- XL) Whether technical advice wherever necessary was obtained and financial implications of alternate specifications of delivery period was examined?
- XLI) Whether acceptance of the tender and execution of necessary agreement was done by the competent authority?
- XLII) Whether contract was entered into parties who had been black listed?
- XLIII) Whether the quantity ordered was as per genuine requirements with regard to estimate/ indents based on consumption and stock position?
- XLIV) Whether liquidated damages clause due to loss, inconvenience suffered for delayed supply was incorporated in the contract?
- XLV) Whether the scope of Option Clause was incorporated in the contract?
- XLVI) Whether Option Clause was executed for benefit of Railways?

Further, for purchase of rolling stock and their component, track materials e.g. rails, sleepers etc., which are being procured by Railway Board, **following checks may be done**

- I) Whether payments for supplies by the nominated FA&CAOs are in accordance with the terms and conditions of the contracts?
- II) Whether the materials offered by the firms and passed by the inspection authority i.e. RITES or other organisation for the Railway Board's contracts, have been found to be substandard and/or not conforming to specification by the consignee Railways and the adequacy or otherwise of the action taken in such cases for obtaining replacements with materials of requisite standard
- III) Whether the defects/deficiencies in the equipment/materials noticed during the warranty period are promptly reported to the suppliers and the Railway Board for enforcing warranty claims?
- IV) Whether loss, inconvenience etc. suffered, if any, by the consignee Railways due to delayed supplies is reported to the Railway Board to enable invoking liquidated damages clause of the contract?
- V) Whether the short/delayed supplies against the running contracts and the consequent direct emergency purchases by the Railways are due to short indenting on account of incorrect assessment of requirements or to defaults on the part of the contractors?

- VI) Whether the emergency purchases resorted to at higher rates from the same firms who defaulted in supply against the running contracts have been reported to Railway Board for appropriate action against the defaulting suppliers?

7.3 Review of Completed Contracts

In addition to the checks prescribed for Purchase Orders, following checks may be exercised for completed contracts

- I) Whether delivery was made within the scheduled Delivery Period? If not, whether appropriate liquidated damage was recovered?
- II) If no liquidated damage was recovered for late supply of stores, whether approval of the competent authority was taken for such waiver?
- III) Whether all items were accepted or rejected?
- IV) In the case of rejection, whether proper action was initiated to realize the due?
- V) If there was delay in lifting of rejected materials by the contractor, whether appropriate ground rent was realized?
- VI) Whether there was any variation between the quantity received and quantity mentioned in the P.O.?
- VII) Whether the inspection certificate of the inspecting authority as stipulated in the P.O. was taken?
- VIII) When materials offered by the firms were found to be sub-standard and/or not conforming to the specification whether adequate action was taken for obtaining replacements with materials of requisite standard?
- IX) Whether defects/ deficiencies in the equipment/ materials noticed during the warranty period were promptly reported to the suppliers for enforcing warranty claims?
- X) Whether the quantity checked by the inspecting authority was same as quantum to be inspected stipulated in the P.O.?
- XI) Whether Security Deposit was released?

7.4 Security Deposit

Security Deposit is a percentage deduction from the periodic payments made on account of work done or supply made. In case of purchase Security Deposit is in the form of Bank Guarantee or Fixed Deposit. A register should be maintained for recording the receipt and return of all security deposits with the description of the contract.

During Audit of Security Deposit and Security Deposit Register, following should be seen:

- I) Whether the validity of the Bank Guarantee, if received as security deposit, was monitored, and in case of extensions in delivery period,

whether the BG was appropriately extended?

- II) Whether the items to procured, as mentioned in the P.O., has been received by the consignee/ depot before release of Security Deposit?
- III) In case of advance payment whether the proof of dispatch, mode of transport etc. were received?
- IV) Whether the Bank Guarantee/ Fixed Deposit, received as Security Deposit was a legal document?
- V) Whether the approval of the competent authority was taken before release of Security Deposit?
- VI) In the case of exemption of Security Deposit, proper documentation and approval of the competent authority was taken?

7.5 Bills

7.5.1 Stores Bills (Through purchase and Purchase from other agencies)

Payments of purchase have been made through Store bill. Store bills are being prepared in IPAS. After placement of purchase order by awarding the contract and receiving the materials by the consignee as per laid down rules & procedure, the firm submits the bill for payment through IREPS with all required attachments. On submission of bill by firm, this bill reflects in the CO6 register of IPAS application system and CO6 clerk forwards this bill to concerned dealing officials for passing & payment. For more detail this may be seen para 6.3.

During Audit of Stores Bills, following should be seen:

- I) Whether the expenditure was sanctioned by competent authority?
- II) Whether proper postings are made in Purchase Accounts register and Priced Ledgers/ Transaction Register?
- III) Whether the particulars agree with the purchase orders and the accepted tenders as regards the rates, the date of supply and the quantity to be supplied?
- IV) Whether the receipt of stores has been duly acknowledged?
- V) Whether arithmetical calculations are correct?
- VI) Whether due precaution have been taken to guard against the passing of a second claim for the same stores?
- VII) In the case of stores purchased in India, the Funds Register ([vide Para 506-S](#)), or any other document used for watching the progress of purchases against grants, should be reviewed as prescribed.
- VIII) While auditing the stores bills the relevant receipt notes should be linked.
- IX) Whether the quality and quantity of stores received were measured by the responsible official/ officer?
- X) When materials offered by the firms were found to be sub-standard and/ or not conforming to the specification whether adequate action was taken for obtaining replacements with materials of requisite standard?

- XI) Whether defects/ deficiencies in the equipment/materials noticed during the warranty period were promptly reported to the suppliers for enforcing warranty claims?
- XII) Whether proforma invoice was gathered before release of 95/ 98 *per cent* of payment?
- XIII) Whether the inspection certificate of the inspecting authority as stipulated in the P.O. was taken?
- XIV) Whether delivery was made within the scheduled delivery period? If not, whether appropriate liquidated damage was recovered?
- XV) If no liquidated damage was recovered for late supply of stores, whether approval of the competent authority was taken for such waiver?
- XVI) Whether taxes, duties and other statutory charges were properly recovered?
- XVII) Whether stores were delivered to the consignee mentioned in the P.O.?

7.5.2 Port & Customs Charges

Payment of port charges is made by the port commissioner from the imprest held by them from the Railway and the same is recouped when necessity arises. Custom duties are paid by the Accounts Department.

During Audit of Port & Custom Charges, following should be seen:

- I) Whether the bills were countersigned by the Controller of Stores?
- II) Whether proper allocation was made?
- III) Whether the details of the bills (for custom charges) agree with those in the bills of lading and tonnage statement?
- IV) Whether the rates charged in the bills for customs charged agree with schedule of rates of the customs Department?
- V) Whether the quantity received as stated in P.O.? If differ, whether the charges paid for the quantity received or for the quantity mentioned in the P.O.?
- VI) Whether the consignment released within the free time? If not whether any penalty was levied by the port authorities? If so, whether any responsibility was fixed?
- VII) Whether the insurance charges were included to arrive at the CIF value?
- VIII) It should be ensured that the classification of material has been made correctly and discrepancies, if any, pursued.

7.6 Receipt Return

7.6.1 Receipt Return - Returned Stores

All stores which have been previously issued for the services of the railway and are no longer required on a work should, in the absence of special instructions to the contrary, be returned to the designated stores depots suitable for the final

disposal of the returned stores, either by reissue to consumers, or by reclamation, or sale by auction, as the case may be.

During Audit of receipt of Returned Stores, following should be seen:

- I) Whether the rate at which credit was afforded to works as reasonable?
- II) Whether any formula was prescribed for valuation of second hand materials and the adjustments were correct according to the formula?
- III) Whether the allocation of credit was correct?
- IV) Whether the returned stores were properly taken into account in the priced ledger/ transaction register?
- V) When materials were returned as new/ second hand were accepted by the Store Department as second hand or scrap, whether the differences were reconciled? The reasons for the differences may also be investigated.
- VI) Whether proper assessment of quantity and value of the returned stores was done?
- VII) Whether approval of the competent authority was taken at the time of returning of stores?
- VIII) Whether materials were returned within reasonable time?
- IX) Whether the quantity of stores returned by the returning department was different than that received by Stores Department?
- X) Whether initial documents coming under audit scrutiny were free from irregularities, such as improper corrections, erasures, stamped signatures, interpolations etc. and that all corrections of whatever nature were initialled by the competent authority?

7.6.2 Receipt Return - Workshop Outturn

During Audit of receipt of Workshop Outturn, following should be seen:

- I) Whether proper requisition was there for stores to be manufactured in workshop?
- II) Whether priced issue notes agree with the requisitions?
- III) Whether the materials received were properly acknowledged?
- IV) Whether the materials received were entered in the ledgers?
- V) Whether the total of the issue notes was posted into the stores journal?
- VI) Where the manufactured articles are issued at a fixed rate, it should be seen that the difference between the actual cost of manufacture and the amount debited through the issue notes is adjusted properly.
- VII) Whether the difference between the amounts debited on the "Materials Supplied to Stores" Form at the time of issue and the actual out-turn cost as subsequently worked out by the Workshop Accounts Office in periodical statement were reconciled and adjusted as prescribed for in paragraphs 1534-A and 1534-B of Indian Railway Code for Stores Department?

7.6.3 Receipt Returns - Imported Stores

During Audit of receipt of imported stores, following should be seen:

- I) Whether indents for imported stores for general purpose or for ordinary works were placed with the purchasing agency (Store Department of Zonal Railway and/ or Railway Board)?
- II) Whether the work for which indent was placed was included in the works, machinery and rolling stock programme as approved by Railway Board?
- III) Whether sufficient funds were available from the sanctioned allotment of the year?
- IV) Whether payments to the suppliers were made or reimbursement claims from authorized banks were accepted on the basis of the bill of lading, inspection certificate etc.?
- V) Whether letter of credit was made operative before the Performance Guarantee Bond as stipulated in the contract was furnished by the supplier?
- VI) Whether the bill of lading was prepared prior to inspection of the material by the inspection authority?
- VII) Whether payments are allowed against bill of lading antedated to inspection?
- VIII) Whether the reimbursement claim of the bank as accepted by the FA&CAOs was a proper charge against the Railways and has been correctly adjusted in accounts?
- IX) Whether items in the Invoice Distribution Statements agree with the references made in the indents, the advice of despatches, the receipts by the depots and the postings into the priced ledgers/transaction registers?

7.6.4 Receipt Returns - Inter Depot Transfers

During Audit of receipt of inter depot transfers, following should be seen:

- I) Whether the receipts were correctly priced at the same rate at which the corresponding issue vouchers were evaluated?
- II) Whether the issues and receipts are paired and sufficient action is taken to watch the acknowledgement of outstanding items?
- III) If receipts and issues are not paired during the month, whether it is reflected in the “Stores-in-transit (Depot transfer)”?
- IV) Whether requisitions for stores were approved by the competent authority?
- V) Whether the necessity of the material was properly spelled out?
- VI) Whether material was taken into account by the consignee depot and the verified copies of the challans were returned as a proof of acknowledgement of the stores?
- VII) Whether the material was actually utilized by the consignee depot within

the accounting period?

7.6.5 Receipt Returns –Other Receipts

Other receipts cover stores received on loan from other Railways and fabricated/reconditioned or repaired stores received from contractors.

During Audit of other receipts, following should be seen:

- I) In the case of stores received on loan from other Railways, whether instructions regarding pricing and return of such stores were observed?
- II) In the case of fabrication receipt note, whether materials were valued at the rates at which they were originally issued plus the fabrication charges?
- III) Whether the materials received was taken into account?
- IV) Whether necessary postings were made in the Misc. Advance Capital Statement (for fabricated stores) or Deposit Misc. Statement (Stores received on loan)?

7.7 Delivery Notes

7.7.1 Delivery Notes - Issues to Revenue and Capital

During Audit of issues to revenue and capital, following should be seen:

- I) The vouchers pertaining to the date selected should checked as regards correctness of the rates and allocation and traced into the priced ledger/transaction register.
- II) Whether large quantity of stores, such as sleeper & coaches, were issued for a special works at or about the close of the year?
- III) Whether such issue was done for reducing balances or to utilize the grants for these works?
- IV) Whether the indent was authorized by the competent authority?
- V) Whether sufficient fund against the allotment for the accounting period?

7.7.2 Delivery Notes - Issues to Sales

During Audit of issues to sales, following should be seen:

- I) Whether the issue vouchers can be traced in the priced ledger or transaction register, the Debit/Credit summaries and Sales Statement?
- II) Whether the purchase money was paid in advance if the sale was made to the outsiders?
- III) Whether percentages charges prescribed in the code were correctly levied?
- IV) Whether articles sold to railway employees were only surplus or condemned articles?
- V) Whether there is any tendency to issue frequently ordinary articles, which can be purchased easily by the employees from the market, to railway employees?

- VI) Whether the stores sold as scrap was declared as such by the survey committee?
- VII) In case of sale of borings and turnings of valuable metals, such as brass, copper etc. whether the question of effecting economy by casting them into ingots to be issued again in the foundries was considered?
- VIII) Whether the gate passes were connected with the sale order?
- IX) Whether all the dues were cleared by the purchaser?
- X) Whether delivery was made within the free delivery period? If not, appropriate ground rent was realized from the purchaser?
- XI) Whether quantity and location of the material was proper as mentioned in the auction catalogue / bid sheet?

7.7.3 Delivery Notes - Issues to Workshops

During Audit of issues to workshops, following should be seen:

- I) The vouchers pertaining to the date selected should checked as regards correctness of the rates and allocation and traced into the priced ledger/transaction register.
- II) Whether consolidated forecast was made out for the rolling stock expected to be overhauled in the month?
- III) Whether any list of materials likely to be required during the next few days were given by the workshop authority?
- IV) Whether the issue of materials matches with the AAC?
- V) Whether issue tickets were signed by the competent authority?
- VI) Whether the shop serial number (i.e. Requisition Numbers) of the issue notes for each shop are continuous and that breaks in such continuity, if any, are satisfactorily explained?
- VII) Whether Issue Notes were received strictly according to schedule, i.e. by the evening of the day following the date of issue?
- VIII) Whether the Issue Notes have been correctly prepared according to the instructions issued for this purpose?
- IX) Whether the reconciliation of Issue Notes with the Daily Summaries of Issues was done by Accounts office? If any and any discrepancy was found whether the matter was taken up with the Stores Department?

7.7.4 Delivery Notes - Inter Depot Transfers

During Audit of issues in respect of Inter Depot Transfers, following should be seen:

- I) The vouchers pertaining to the date selected should be checked as regards correctness of the rates and allocation and traced into the priced ledger/transaction register.
- II) Whether requisitions for stores were approved by the competent

- authority?
- III) Whether the issue was made with the approval of the competent authority?
- IV) Whether the necessity of the material was properly spelled out?
- V) Whether the issues and receipts are paired and sufficient action was taken to watch the acknowledgement of outstanding items?
- VI) Whether the receipts were correctly priced at the same rate at which the corresponding issue vouchers were evaluated?
- VII) In the case of non-pairing of receipts and issues, whether the same was reflected in “Stores-in-transit (Depot Transfer)”?

7.7.5 Other Delivery Notes – Inter Depot Transfers

During Audit of issues in respect of Inter Depot Transfers, following should be seen:

- I) In the case of stores issued on loan to other Railways, whether instructions regarding pricing and return of such stores were observed?
- II) In the case of fabrication issue note, whether materials were valued at the rates at which they were originally issued plus the fabrication charges?
- III) Whether necessary postings were made in the Misc. Advance Capital Statement (for fabricated stores) or Deposit Misc. Statement (Stores issued on loan)?

7.8 Ledgers/ Transaction Register

Priced ledger is an annual item of audit done monthly by dividing the total number of priced ledgers as on 1st April of a year into twelve units and one unit is selected for audit every month.

The review of priced ledgers should be supplemented by a check of the computer printed ‘opening balances’ statement, the extent of check being as prescribed in the programme of audit. The priced ledgers may be reviewed with reference to the periodical listings by the computer, which contain all the items moved or unmoved. The review of priced ledgers should be supplemented by a review of the following managerial statements prepared on the computer.

- I) Review of non-moved accounts showing the items not moved over two-years/one year etc.
- II) Review of priced ledgers account having irregular balances in quantity or value.
- III) Scrap statement.
- IV) Report on value/volume analysis to pin point account having excessive balances with reference to the issue of stores as relates to the total volume of issues to the depot.

- V) Statement showing no issues for a certain period as fixed by the stores depot.
- VI) Statement showing stock holdings over one year's requirement as and when required and for specific item only.

It should be further seen that

- I) Whether there were appreciable difference between the ledger rate and the price list rate?
- II) Whether book losses, depreciation etc. of substantial amount have been regularly written off?
- III) Whether Average Annual Consumption (AAC) and the normal balances are suitably related to each other?
- IV) Whether grouping of articles of different sorts and sizes is properly done?
- V) Whether articles differing in value were grouped together under one head?
- VI) Whether reconciliation is effected every month or at such intervals as the rules on the subject may prescribe, of the balance at debit of stores according to the priced ledgers with balance in the General Books of the railway and of the numerical balances with those of the depot ledger?
- VII) Whether procedure of reconciliation of priced ledger with General Books provides for a monthly reconciliation of (a) Debits/Credits and balances in the class ledger (depot-wise or consolidated as the case may be) with those appearing in the General Books; and (b) the balances in the priced ledger with those in the General Books.
- VIII) For discrepancies whether action taken by the Accounts office as adequate?
- IX) Whether there was any abnormal increase in the number of ledger headings which may appear due to an unnecessary multiplication of types or by reporting any instances where neglecting the principle of standardisation may result in definite loss to the railway?
- X) Whether the maximum stock that may be held at any time exceeded 50 per cent of the issue of each item during the year?
- XI) Whether procedure for systematic store-keeping control like prescribing maximum and minimum was in place?
- XII) Whether the quantity ordered on each occasion is based on accurate data and was correctly calculated?
- XIII) Whether there is proper co-ordination between the Stores and consuming departments?
- XIV) Whether there are any cases of non-accountal of receipts and excessive issues without physical movement of stores in the closing months of the year?
- XV) Whether total debit, credit and balances in the class ledgers are reconciled

with stores Account Current/General Books?

7.9 Statements

7.9.1 Monthly Statement of Account Current

Monthly statements are received in the Chief Accounts Office from all the decentralised stores Accounts offices.

During Audit of Monthly Statement of Account Current, following should be seen:

- I) Whether the opening balance agrees with the closing balance of the previous month?
- II) The debits and credits should be examined and traced from the Debit and Credit summaries
- III) Whether the closing balance can be proved by ascertaining the items of which it is composed, with reference to the depot-wise debits and credits summaries?
- IV) Whether reconciliation of the figures appeared in the consolidated statement reconciled with corresponding balances in the General Books and with balances in the class ledgers?
- V) The total receipts and issues during a month should be similarly reconciled.
- VI) Whether the stores balances are properly agreed with General Book balances and the agreement is duly attested? The procedure of reconciliation with General Books may be adopted with such modifications as may be necessary by local conditions.
- VII) Whether “To end of the month figure” was arrived after adding the same of the previous month with transaction for the month?
- VIII) Whether all the statements received from different accounts offices were correctly consolidated and proper Transfer vouchers made out?

7.9.2 Account Current and Outturn Statement of the Printing Press

During Audit of Account Current and Outturn Statement of the Printing Press including all processes which go to make the value of the outturn, following should be seen:

- I) Whether entries in the Account Current agree with the figures appeared in the statement of Debit and Credit summaries printed on the computer?
- II) Whether there is robust system of billing for forms supplied? The reasons for long outstanding bills may be found.
- III) Where work has been done for other Government departments or for foreign railways, the charges for supervision and maintenance and depreciation of machinery and the fixed percentage for indirect charges were billed?

The Outturn Statements may be checked during local inspections of the Printing Press if it is not possible to check them along with the Account Current.

7.9.3 Sales Abstracts

During Audit of Sales Abstracts, following should be seen:

- I) Whether each sale has been sanctioned by the proper authority and included in the sales Register?
- II) Whether proper percentage charges prescribed in the codes have been correctly levied and bills made out against the parties concerned?
- III) Whether there are any credit items?
- IV) Whether the entries in the Sales Register are correct with reference to the computer printed sales statement?
- V) Whether the postings are correctly made in the ledgers?
- VI) Whether the totals agree with the head "Sales' in the General Books of the Railway?

(N.B. All printing presses are being closed by March, 2022. Para 7.8.2 relating to printing press may be deleted from March, 2022.)

7.10 Suspense Registers

7.10.1 Suspense Register - Purchase

During Audit of Suspense Register - Purchase, following should be seen:

- I) Whether separate registers are maintained for purchases 'Imported' and 'Indigenous'?
- II) Whether all the credit items are current, and relate to bills payable for supplies received for which payment is outstanding?
- III) Whether there are any debit items, except cases where advance payment was made for the value of stores, not received? Whether approval of the competent authority was taken in this regard?
- IV) Whether proper and prompt action was taken to clear the outstanding?
- V) Accrual of long outstanding should be brought to the notice of FA.
- VI) Whether the outstanding balances are chronic in nature and depict increasing trend?

7.10.2 Suspense Register – Sales

During Audit of Suspense Register - Sales, following should be seen:

- I) Whether Sales Suspense was opened immediately after receipt of Bid?
- II) Whether monthly debits have been arrived from issue of materials for auction/ to Foreign Railway/ to private sales?
- III) Whether all debit items are current and that sufficient documentary evidence is available to claim recovery?
- IV) Whether the sales have been made under competent authority, and that

the proper departmental charges have been added to the book prices, when necessary?

- V) Whether there are any credit items except in the case of cash sales, auction sales or sale by tender where the value of material sold is received in advance of actual issue of stores?
- VI) Whether the entries in the sales register are correct with reference to the computer printed statement of sales balance?
- VII) Whether the outstanding balances are chronic in nature and depict increasing trend?
- VIII) Whether proper and prompt action was taken to clear the outstanding?

7.10.3 Suspense Register - Deposit Misc. Advances

During Audit of Suspense Register –Deposit Misc. Advances, following should be seen:

- I) Whether the outstanding balances are chronic in nature and depict increasing trend?
- II) Whether all-out effort was taken to clear the outstanding?
- III) Whether unusual feature exists in old cases of outstanding of heavier amounts?
- IV) Whether systematic reconciliation is made with General Books?
- V) Whether deposits are adequate for fulfilling the requirement of the contract?
- VI) Whether proper recoveries have been made from the security deposit in the case of failure on the part of the contactors to observe the terms of the contact?
- VII) Whether there are no debit items under deposit miscellaneous and that all items are current and relate to work in progress?

7.10.4 Suspense Register - Imported Stores

During Audit of Suspense Register –Imported Stores, following should be seen:

- I) Whether debits have been accepted after receipt and acceptance of TC?
- II) Whether credit figures are sourced from Receipt Notes received from different depots?
- III) Whether details of Receipt Notes have been recorded in the relevant registers before posting in Import Ledger?
- IV) Whether closing balance of previous month agrees with the opening balance of the next month?
- V) Whether debit and credit figures are reconciled with journal at the end of the month?
- VI) Whether outstanding statement are being prepared periodically and sent

to executive authority for clearance?

- VII) Whether proper and prompt action was taken to clear the outstanding?

7.10.5 Suspense Register - Imported Invoices

Detailed in Para 7.5.2 and 7.6.3

7.10.6 Suspense Register - Inter Depot Transfer Register

During Audit of Suspense Register – Imported Stores, following should be seen:

- I) Whether the receipts are correctly priced at the same rate at which the corresponding issue vouchers are valued?
- II) Whether vouchers of issue and receipts are passed and that sufficient action is taken to watch the acknowledgement of outstanding items?
- III) If receipts & issues are not paired during the month, whether it is reflected in the stores-in-transit (Depot Transfer)?
- IV) Whether balances in the Register have been reconciled monthly with the General Books and that proper machinery exists in the Accounts office to ensure that all the vouchers have been taken into account?

7.10.7 Suspense Register - Fund Register

A Manuscript register should be maintained for the purposes of watching the incurrence of liabilities against the budget grant distributed. It is now being maintained in iMMIS

During Audit of Suspense Register – Fund, following should be seen:

- I) Whether the amount of each contract or each indent forming a charge against the year's allotment has been entered in this register under the appropriate head of stores?
- II) Whether the cost of stores shown on accepted tenders, where such tenders themselves constitute the contracts has been entered in this register under the appropriate head of stores?
- III) In respect of purchases arranged by the Controller of Stores under his powers of daily purchase of petty items, whether a statement has been called for monthly, and the figures intimated therein posted in the register under the appropriate heads?
- IV) Whether excesses or savings due to alteration of contract prices or the cancellation of part or the whole of an existing contract or the issue of a Modification of a Purchase Order have been posted in the register as a reduction of or addition to the balance of the grant?
- V) Whether before placing any order or indent, a certificate regarding availability of funds was obtained from the Accounts?
- VI) Whether actual deliveries of the materials during the financial year remain

within the budgeted purchase grant?

7.11 Stores in Transit Register

When the stores issued during a month from a depot are not received in the receiving depot in the same month, unaccounted items in the issue summaries should be posted into a register styled “Stores-in-transit” at the end of the month. This is generated as report in iMMIS.

During Audit of Stores in Transit Register, following should be seen:

- I) Whether the balance outstanding in the stores-in-transit account is reconciled monthly with the subsidiary Registers?
- II) Whether steps have been taken for prompt clearance of the outstanding items?
- III) Whether the register of outstanding items is examined periodically by the stores accounts officer and delays in the acceptance and return of monthly account current are taken up with the departmental officers and the Heads of Departments and that repeated or protracted delays are specially brought to the notice of the General Manager?

7.12 Stock Adjustment Account

The Stock Adjustment Account should be maintained for differences arising out as a result of stock verification or revaluation of stores, differences in book value and value realised in sales, losses on classification of new stores as second hand scrap, breakage, leakage or losses in transfer, rounding off etc. The report is being generated in iMMIS.

During Audit of Stock Adjustment Account, following should be seen:

- I) Whether the adjustments are mainly on account of excesses or deficiencies discovered in actual stock or due to discrepancies in values?
- II) The items outstanding in March accounts should be scrutinised to see whether there are any large items the clearance of which is held over on account of insufficiency of funds or for any other inadequate reason.
- III) Whether the items are carried to Stock Adjustment Account without proper investigation?
- IV) Whether there are items more than six months' old? If so, the reasons for their non-clearance may be investigated?
- V) Whether adequate reasons exist in all cases where clearance is deferred?
- VI) Whether prompt action is taken to clear all the items as early as possible?
- VII) Whether the difference between the total amount placed under stock Adjustment Account during the year and the total for the previous year is large? If so, the reason may be investigated.

7.13 Stores Adjustment Sheets

If there is any discrepancy in the ground balance and book balance Stores Adjustment Sheet is being used for bringing priced ledger balance in accord with the actual ground balance.

During Audit of Store Adjustment Sheets, following should be seen:

- I) Whether the differences have been valued at the book average rate prevailing on that date?
- II) Whether the postings were necessary and the justification of the adjustment were genuine?
- III) Whether important shortages brought to notice during stock verification were fully investigated before the difference in value due to reclassification of stores were adjusted? Whether survey committee has recommended such reclassification or scraping and the recommendation has been accepted by the competent authority? Papers dealing with the procurement of such materials and circumstances leading to the materials being rendered obsolete or unserviceable should be specially investigated, wherever the amount adjusted is heavy.

7.14 Stock Verification Sheets

As per codal provision, the Stock Verifier should prepare the stock verification report in triplicate embodying the result of the verification of each group of stores and obtain the signature of the stores holder on all the copies. The original copies of the stock verification reports should be forwarded to the Stores Accounts Officer and the duplicate and triplicate copies made over to the subordinate concerned and a receipt obtained. The store holder will after recording his explanations for discrepancies on both the copies of work verification report, forward them to his Divisional Officer. The Divisional Officer will countersign and retain the triplicate copy for his office record and transmit the duplicate to the Stores Accounts Officer. The stock verification report on receipt from the Divisional Officer should be entered in a register and dealt with by the Senior Inspectors.

After introduction of iMMIS preparation of stock verification schedule and reports are being prepared in the system.

During Audit of Stock Verification Sheets, following should be seen:

- I) Whether verification was done as per prescribed periodicity? If not, whether sufficient justification exists for relaxing the periodicity and that such relaxation was made by the competent authority?
- II) Whether there is a regular verification by actual count or measurement or weighment of all stores from time to time?
- III) Whether the instructions contained in [Paras 3306](#), [3237-38-S](#) for

verification by weighment, measurement, cost etc. of bulky and heavy materials like steel plates, channels, beams, coal etc. are properly followed and that such verifications are not confined merely to occasions when the stock of any particular item is low?

- IV) Whether there is any wide variation between book and ground balances of ferrous scrap which is accounted for on the basis of estimated weight on account of practical difficulties in sorting and weighing them on receipt in the depots?
- V) Whether the accuracy of the weighbridges and other weighing machines is periodically tested by the executive and whether a record is maintained of such tests?
- VI) Whether proper action was taken on differences discovered in stock-taking and full investigation was made in all important cases?
- VII) Whether any improper use of the stock adjustment account was made?
- VIII) In the case of shortage, whether responsibility was fixed and adequate disciplinary action was taken?
- IX) Whether loss was regularised under the orders of competent authority?
- X) Whether there was unreasonable delay in the disposal of stock sheets either by the departmental offices or by the Accounts office?
- XI) Whether the excesses and deficiencies after review by the competent authority was posted in stores priced ledgers?

7.15 Auction Sale Account

At the end of each auction the auctioneers will prepare an Auction Sale Account and send it in duplicate through the PCMM who will countersign one copy and send it to the Accounts Office. The auction sale accounts should be received in the Accounts Office within a month from the end of the auction according to the auction programme.

However, after introduction of IREPS and iMMIS preparation of E Auction reports are being prepared in the system.

During Audit of Auction Sale Account, following should be seen:

- I) Whether there were proper arrangements for the auction sale of materials?
- II) Whether the prices realised at one sale was compared with the prices realised for similar articles at other sales?
- III) Whether before selling the stores to public, there is system of sending lists of surplus stores to other Railways, which may be useful to them?
- IV) Whether the lists of stores for auction have been made out under proper sanction?
- V) Whether the credits for the values received have been afforded to the correct head of Account?
- VI) Whether the total amount realised in auction sale agrees with the total

- remittance as made?
- VII) Whether materials put up for sale in auction are serviceable?
 - VIII) Whether costly articles are mixed up with lots of scrap or condemned materials?
 - IX) In the case of sales account of scrap metals whether there were sufficient reasons for realising a higher value than the book value?
 - X) In cases of failure to remove the materials within the stipulated period by the buyers whether the penalty as per terms of Sale was levied?
 - XI) Whether remission or reduction of ground rent on materials sold by action but not removed within free time was allowed? If so, whether there was sanction of the competent authority?
 - XII) Whether suitable arrangements exists to ensure that only such materials are issued from stock/workshops etc. as have actually been sold and that the description and quality as well as quantity of the materials are correct?
 - XIII) Whether all materials sold in lots are weighed before auction in the presence of an Inspector of Stores Accounts?
 - XIV) Whether the lists of weighment of lots received in Accounts Office agrees with that mentioned in the Auctioneer's sale Account?
 - XV) In case of delay in payment, interest is recovered or not from the firm/contractor & Tax collection at Source (TCS) on sale of scrap is made or not.

7.16 Yearly Statement of Stores Transactions

The annual statement of stores transactions is the statement showing the money value of actual balances of stores in hand expressed in thousands of rupees at the end of each financial year prepared in [form no. S-3001](#). A copy of this statement is sent to the Railway Board so as to reach them by the 1st November of the year following the financial year. The statement is prepared by the PCMM with the assistance of the Accounts Officer. The statement is accompanied by three annexure.

Annexure 'A' -is in the form of questionnaire which should be answered duly certified by the FA & CAO.

Annexure 'B' - is a review of balances under materials at site account for the year.

Annexure 'C' - is a statement of balance of charged off imprest comprising the balance at the end of the year with each category of imprest holder.

During Audit of Yearly Statement of Stores Transactions, following should be seen:

- I) Whether money value of the stores in hand is classified under each important head, viz. values are shown separately for ordinary stores, stores for special works and for surplus stores.

- II) Whether the balances in hand of ordinary stores are much in excess of those prescribed by the Railway Board?
- III) Whether items under “special stores” have been outstanding for any considerable time which would tend to show that the stores were obtained long before the necessity for their use was likely to arise?
- IV) Whether as far as possible stores obtained for special works were issued to the works concerned and charged off?
- V) Whether prompt action is taken to dispose of surplus stores at a reasonable price? While scrutinising the accounts of surplus stores, the reasons for such stores becoming surplus should be ascertained to see whether any of these were originally obtained unnecessarily?
- VI) Whether discrepancy, if any, was brought to the notice of the FA & C.A.O?
- VII) Whether the balances shown in the statement are correct, effective and efficient?
- VIII) Whether the Railway Administration has unnecessarily reduced the stores balances by resorting to the following means?
 - a) writing down of values without sufficient causes;
 - b) charging of stores to works on which they are not required for use immediately;
 - c) under valuing returned stores;
 - d) undue acceleration of the sale of surplus stores;
 - e) keeping off the payment or account of receipt of stores towards the end of the year till the next financial year

7.17 Yearly Statement of Purchases

This statement, which shows the details of stores purchased during the year from various sources.

During Audit of Yearly Statement of Stores Transactions, following should be seen:

- I) It should be scrutinised generally to see how for the Government stores purchase policy, has been adhered to.
- II) The statement may be compared with the previous year’s statement and the reasons for important variations investigated.

7.18 Locomotive Energy Account

This comprises of the accounts of coal, diesel and electric power for steam, diesel and electric locomotives respectively.

The responsibility for the initial accounting of receipts and issues of coal/diesel rests with the Mechanical Department in the case of coal/diesel required in

workshops and with the Operating Department in the case of coal/diesel required for the running of engines.

During Audit of Yearly Statement of Locomotive Energy Account, following should be seen:

- I) Whether the quantities received agree with the railway receipts and the bills and that there is an effective check of the weight when taking over from the Traffic Department.
- II) Whether Issues from the central depot and receipts in the various running sheds was tallied and any discrepancies were taken up with the Traffic Department.
- III) The monthly account current submitted to the Accounts Office should be checked in detail with the vouchers of the receipts and issues and also with corresponding postings in the ledgers.

7.19 Linking of Loco Coal despatches with receipts

Under the computerised system each railway links all loco coal wagons despatched to home loco sheds of a Railway with loco coal wagons actually received, invariably throwing up some ‘missing despatches’ and ‘unconnected receipts’. The missing despatches and unconnected receipts as noticed on each Railway are then linked in a centralized ‘run’ on an all-Railway basis to take care of all inter-railway diversions of loco coal wagons. In respect of missing wagons, which still remain untraced, claims are lodged with the Commercial Department and necessary particulars are furnished to enable that Department to trace such wagons.

The following suspense registers maintained by the Accounts Office for the unconnected/missing wagons should be checked in the same way as for other suspense registers mentioned in para 7.10.

- I) Purchase Register (Fuel);
- II) Stores-in-Transit Register (Fuel);
- III) Stock Adjustment Account (Fuel).

In addition, it should be seen that debits and credits to these heads agree with the entries in the reports prepared by the computer. Claims for missing wagons have been lodged with the carrier railways in time and no loss has been sustained by the Railway Administration due to slackness of the staff concerned and the final list of missing and unconnected wagons has been duly accepted by the Commercial Department, if they fail to prove delivery of coal. Where it is finally decided to write off the amount of missing wagons or to set off the amount of missing wagons against the amount of unconnected wagons, such proposals should be zealously scrutinised in Audit.

The electric power is generally obtained from State Electricity Board/Private Companies in addition to generation in the Railways own power houses.

The bills for power supply by the State Electricity Board etc. should be checked with reference to the accompanying meter reading statement duly accepted by the Railway and rates as provided in the agreement for power supply. The power so purchased should be correlated with the distribution statement allocating the energy to various traction and other services to see whether there is any wide variation and if so the reasons therefor.

7.20 Inspection work of Receipt & Despatch Wards of Stores Depots

The arrangements and procedure for verifying the quantity and quality of stores received for stock, and of materials delivered at the site of works should be examined by occasional inspection on the spot to see that the system is complete and reliable and that the accounts of suppliers are not settled finally pending such verification.

During local inspection of Receipt & Despatch Wards of Stores Depots, following should be seen

- I) Whether the stores received were weighed/ counted/ measured and quality was checked with reference to the samples or specifications of P.O. and inspected before issue of Receipt Note in iMMIS.
- II) Whether all materials received in the depot stocked properly without mixing up with existing stock of stores in the depot.
- III) Whether the procedure of issue of stores includes issue of gate passes and the materials sent out are correct according to the issue vouchers.
- IV) Whether the system of checking the quality and quantity of the stores before issue from stock and preparation of Delivery Note which subsequently form the basis of adjustment against the works and departments concerned and the procedure of verification on the part of the receiving and accepting departmental authorities on the other side was in practice.
- V) Whether there was any delay in receipt and issue of stores

7.21 Accountal, Custody and disposal of scrap

During local inspection of Scrap Depots, following should be seen

- I) Whether the scrap received were weighed/ counted/measured with reference to DS-8?
- II) Whether each lot consists of same type of materials to ensure proper valuation?
- III) Whether there was any delay in formation of lot, preparation of catalogue and subsequent auction?
- IV) Whether proper precautions for the scrap materials against deterioration

and loss were taken?

- V) Whether the scrap sold was removed within stipulated free time? If not, whether proper ground rent was recovered?

List of items to be seen during inspection

Headquarters office

- I) Pay order book
- II) Special casual leave and leave account
- III) Liquidated damages
- IV) General damage
- V) Risk cost purchase
- VI) Pass/PTO/Duty Pass Account
- VII) Cash imprest
- VIII) Stationary Account
- IX) Arbitration and court cases
- X) Inventory Management
- XI) Turn Over Ratio (TOR)
- XII) Estimate sheets i.e. Balance Returns (BRs)
- XIII) Review of tender cases
- XIV) Tools & plant register
- XV) Policy files
- XVI) Overstock & inactive items
- XVII) Price List (Issuance of New PLs and deletion of old PLs)
- XVIII) Review of previous inspection reports issued by Accounts and Audit.
- XIX) General review of Purchase Orders
- XX) Release of Security Deposit
- XXI) Periodical Confidential Demi Official (PCDO) letter file/Policy files
- XXII) Review of Surplus/Non-moving item list available with inventory cell
- XXIII) Development of vendors
- XXIV) Target for sale of scrap and its achievement etc.
- XXV) Any other issues if noticed

Depot

- I) Attendance register, Casual leave, Special Casual Leave Register and Leave account
- II) Salary bills and Pay fixation
- III) Pass/PTO/Duty Pass Account
- IV) Local tender and contract & purchase order
- V) Disposal of over stock and inactive stores
- VI) Review of rejected store
- VII) Wharfage and demurrage charges
- VIII) Credit Notes

- IX) Theft and lost cases
- X) Imprest cash
- XI) General damage
- XII) Liquidated damage
- XIII) Daily Receipt Register (DRR)
- XIV) Receipts notes (e-R. Notes)
- XV) Ground rent charges
- XVI) Incidental charges
- XVII) Risk & cost purchase
- XVIII) Issue notes
- XIX) Review of stock sheets
- XX) Depot transfer inward and outwards (DTs)
- XXI) Tools & plant register
- XXII) Disposal of scrap
- XXIII) Policy files
- XXIV) Surplus/Non-moving/Overstock/Inactive items
- XXV) Stock sheets
- XXVI) Gate passes
- XXVII) Activities of Receipt Section.
- XXVIII) Activities of Ledger Section
- XXIX) Activities of Issue Section
- XXX) Estimate Sheets
- XXXI) System of stock verification
- XXXII) Disposal of Surplus/non-moving stores
- XXXIII) Disposal of returned stores
- XXXIV) Weighment & measurement details of stores
- XXXV) Sale of store and scrap
- XXXVI) DS8 Note Register
- XXXVII) Penalties waved and imposed
- XXXVIII) Auction sale account etc.
- XXXIX) Delivery of scrap including specialized weighments.
- XL) Any other issues if noticed

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CHAPTER 15 - AUDIT OF SAFETY DEPARTMENT

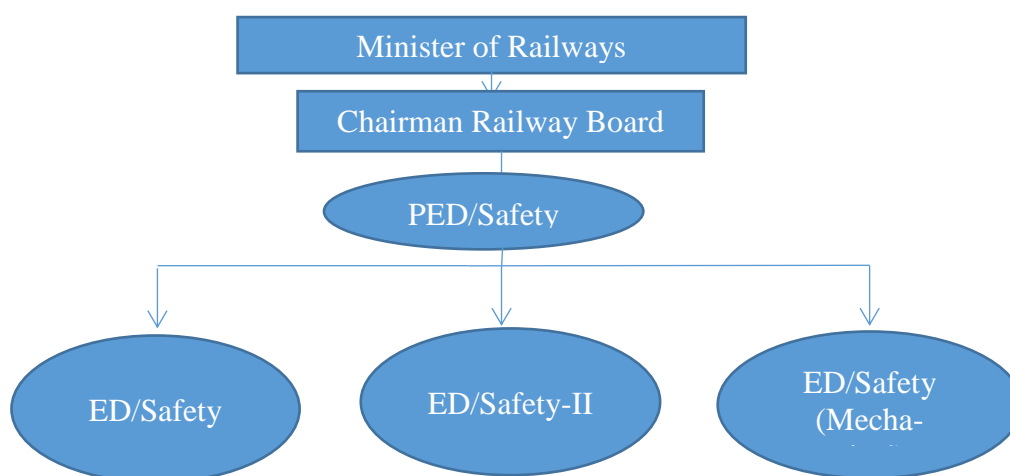
There was no separate chapter on Audit of Safety Organisation in Railway Audit Manual (5th Edition). This chapter is prepared taking into account the latest rules, regulations and manuals issued by the Railway Board, Indian Railways Website and Indian Railway Knowledge Portal.

1. BRIEF ABOUT THE DEPARTMENT

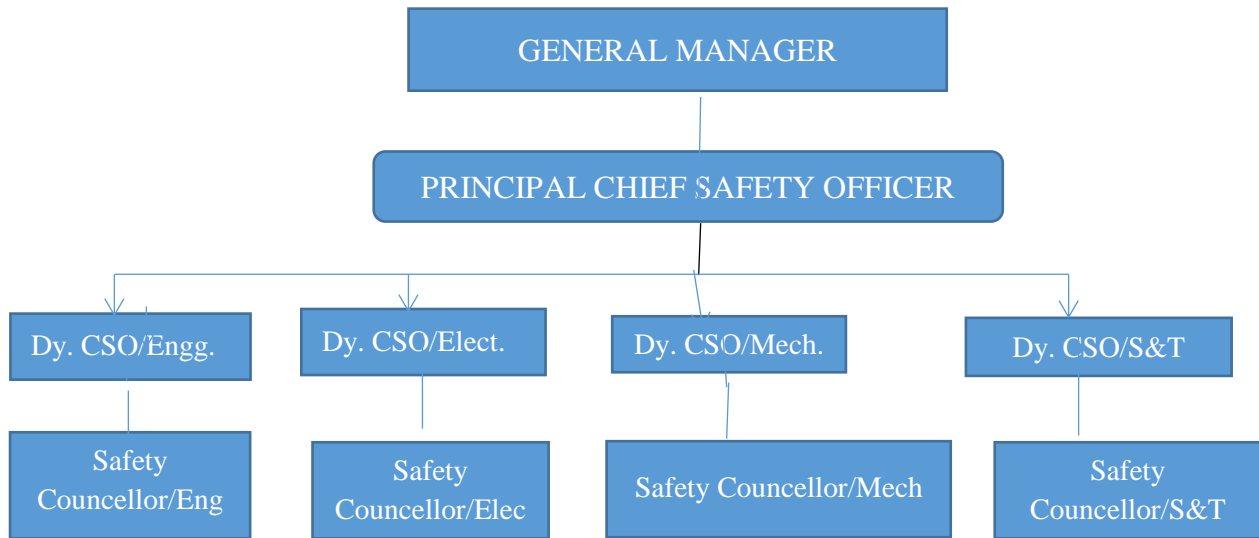
Safety Organization on Indian Railway was created on the recommendations of Railway Accident Committee, 1962 headed by Shri Kunzru. It was further strengthened and expanded on the recommendations of Wanctoo Committee, 1968. This organization is a disciplinary organization envisaged to ensure that safe practices are followed by framing and implementing necessary rules and regulation and creating safety consciousness amongst staff dealing with train operation. The organization is also assigned to conduct Safety Audit and also to hold accident enquires to investigate the causes of accidents and analyse them and to take preventive measures. **ED/Safety (Mechanical)**

2. ORGANISATIONAL HIRARCHY

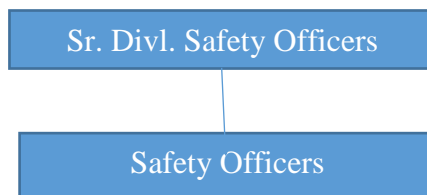
2.1 Railway Board Level



2.2 Zonal Headquarters Level



2.3 Divisional Level



3. BRIEF DESCRIPTION OF SAFETY ORGANISATION: -

3.1 Railway Board

At the Apex level there is Safety Directorate in the Railway Board headed by Principal Executive Director (PED) assisted by Executive Directors/ Directors and supporting staff. Chairman Railway Board is in charge of Safety Directorate.

3.2 Zonal Railways

At the Zonal Railway Headquarters, Principal Chief Safety Officer (PCSO) is the head, assisted by Dy. CSO of each department namely Operating, Mechanical, Engineering, S&T and Electrical. A small contingent of supporting staff and a Safety team consisting of Senior Scale officers or Assistant Scale Officers and Safety Counsellors of Mechanical, S&T, Engineering, Electrical and Operating Departments are also working under PCSO in safety related matters.

3.3 Divisional Level

At the divisional level, the safety organization is managed by JA/Senior Scale officers (Sr. DSO/DSO). There are one or two Junior Scale officers to assist Sr.

DSO/DSO but this practice is not uniform. The Sr. Divisional Safety Officer is also assisted by a team of Safety Counsellors drawn from different departments.

3.4 Commissioner of Railway Safety (CRS):

An independent organization headed by Chief Commissioner of Railway Safety (CCRS) Headquartered at Lucknow is functioning under the Ministry of Civil Aviation. CCRS is assisted by nine CRSs on the railways and they are deemed to be the custodians of safety on Indian Railways.

4. ROLES AND RESPONSIBILITY OF THE DEPARTMENT

The main function of Safety Organization is to check the functioning of all departments in respect of safety aspects of passengers and Rolling stock and other railway assets. Attending site of accident to restore normalcy, conducting accident enquiries and take follow up action, organize preventive measures, conduct safety inspections (Safety Audit), Safety seminars and to educate the staff to meticulously observe the safety rules are the other functions of this organization. The Sr. DSO/DSO also keeps a watch on the safety inspections by other Branch officers and supervisors.

4.1 At Railway Board Level (Wing Wise Activities)⁵⁴

4.1.1 Safety (Accidents)

- I) Train accidents (consequential and indicative) excluding cases of train Wrecking, trespassing and run over, persons falling out of running trains, casualties in roof-top travelling, cases of landslides, breaches, OHE breakdowns, public agitations, etc.
- II) Monitoring of consequential train accidents.
- III) Receipt and circulation of consequential and indicative train accident messages.
- IV) Compilation & updating of Accident related data and statistics.
- V) Analysis of consequential train accident statistics and trends.
- VI) Maintenance of Monthly Statement showing detailed statistics of train accidents on Indian Railways.
- VII) Preparation of briefs for visits of Ministers, Board, Parliamentary Standing Committee and other similar Committees.
- VIII) Preparation of briefs for various meetings, such as Board's Safety Meetings, Minister's meetings with Board, Participation of Railway Employees in Management (PREM) meetings, Consultative Committee of Members of Parliament, General Managers' Conference, COMs' conference CSOs' Conference, etc.
- IX) Submission of Monthly Review of train accidents to Board.

⁵⁴ Authority: HQ's Letter No. 354/RA II/17-1/Audit Plan/2018 dated 13 September, 2018

- X) Para on Safety for Monthly Summary for the Cabinet.
- XI) Compilation and Printing of the Annual Safety Performance Booklet of Indian Railways.
- XII) Parliamentary business related to above items, including Calling Attention Notices, Cut Motions, Suo-Moto Statements and Motions on Demands of Grants, etc. relating to Train Accidents and Safety.
- XIII) Rajbhasha related work of Safety Directorate.
- XIV) RTI cases related to above items.
- XV) Any other work assigned by senior officers

4.1.2 Safety (Rules)

- I) All matters relating to General Rules and Subsidiary Rules.
- II) Matters pertaining to Station Working Rules (SWRs).
- III) Accident Manual related work.
- IV) Implementation of Recommendations of Commissioners of Railway Safety relating to Rules.
- V) Handling of References of Zonal Railways relating to Operating Rules.
- VI) Issues related to replacement of Guard's Boxes.
- VII) Parliamentary Business related to above items.
- VIII) RTI cases related to above items.

4.1.3 Safety (Inquiries)

- I) Rules of Accident Inquires – Commission of Inquires, CRS Inquires, Departmental Inquires, etc.
- II) Watching progress of finalization of accident inquires conducted by the Railways, including inquires entrusted to the Railway Administration by Commissioner of Railway Safety and Departmental inquires.
- III) Examination of Reports of Departmental (Non-CRS) Inquires conducted by Zonal Railways in Board reported cases and recommendations made therein.
- IV) Monitoring of finalization of Discipline and Appeal Rules (DAR) cases against staff involved in train accidents (including CRS cases).
- V) Norms for award of punishments to the defaulting person/s in train accidents.
- VI) Maintenance of statistics regarding punishment to the defaulting Staff in train accidents (including CRS cases).
- VII) Review of adequacy of punishments in train accidents (including CRS cases).
- VIII) Criteria for award of Safety Shield
- IX) Data compilation of Accidents for award of Safety Shield.
- X) Suggestions/proposals regarding safety in train operation or enhancement of safety by way of innovations from outsiders.

- XI) Reference of PMO, MPs, VIPs and other dignitaries.
- XII) Handling References of staff Federations and Unions.
- XIII) Management of Special Railway Safety Fund (SRSF).
- XIV) All Safety related issues pertaining to ACD, TPWS, VCD, Fog Safe Device and other such technologies.
- XV) Condemnation of infringement of Schedule of Dimensions relating to S&T.
- XVI) Parliamentary business related to the above items.
- XVII) RTI cases related to the above items.

4.1.4 Safety (CRS)

- I) Examination of the Accident Inquiry Reports of the Commissioners of Railway Safety and Judicial Commissions on serious train accidents.
- II) Examination of the recommendations made by the Commissioners of Railway Safety and Inquiry Commissions in consultation with various Directorates in Board's office.
- III) Monitoring the implementation of the accepted recommendations of CRS/Inquiry Commission on the Railways.
- IV) Liaison with the Ministry of Civil Aviation and Commissioner of Railway Safety regarding train accidents inquired into by the Commissioner of Railway Safety and other issues related to IR.
- V) Annual Report on the working of the Commission of Railway Safety.
- VI) Compilation of material connected with CRS inquiries for inclusion in the Annual Safety Performance Review.
- VII) Maintenance and updating of data-base of Accidents inquired into by CRS including recommendations, follow-up, responsibilities, DAR, etc.
- VIII) Safety related issues of Level Crossings including Public Awareness Campaigns. Closure, Merger, Demanding of Level Crossings, replacement of LC gates with ROB/RUB/LHS.
- IX) Parliamentary business related to above items.
- X) RTI cases related to above items.
- XI) Any other work assigned by senior officers.

4.1.5 Safety (Disaster Management)

- I) All matters relating to Disaster Management.
- II) Co-ordination with other Ministries and Departments, NDMA, NIDM, NDRF etc. on disaster management.
- III) Monitoring and coordination of implementation of NDMA guidelines.
- IV) Preparation and updating of Disaster Management Plan, Crisis Management Plan, Emergency Support Function Plan etc. of Ministry of Railways.
- V) Monitoring the implementation of recommendations of the High Level

Committee on Disaster Management, Disaster Management Review Committee, etc.

- VI) Disaster Management training – Coordination with IRITM, Lucknow, etc.
- VII) Disaster Management/Safety related National Seminars and Conferences.
- VIII) Analysis of Signal passing at Danger (SPAD) Cases and their follow up including DAR.
- IX) Issues relating to running staff.
- X) Analysis of over 10-hours-duty cases of loco pilots.
- XI) Issues related to asset/equipment failures.
- XII) Preventive action on train accidents involving fire, including pantry cars.
- XIII) Web site management and other IT related works of Safety Directorate.
- XIV) Parliamentary business related to above items.
- XV) RTI cases related to above items.

4.1.6 Safety (Implementation)

- I) Monitoring of implementation of High Powered Railway Accident Committees and Railway Safety Review Committee.
- II) Implementation of accepted recommendations of Commission of Railway Safety and Commissions of Inquiry on items relating to Safety (Imp).
- III) Monthly reports from Zonal Railways on Safety, including MCDO and maintenance of relevant data (excluding accident statistics).
- IV) Inspection Notes of Board Members, other Safety Officers- follow up.
- V) Inspection and spot checks on actual practices being followed on Railways in observance of Rules and regulations affecting safe operation of trains.
- VI) Inter-Railway Safety Inspections and Safety Audit-follow up.
- VII) Railway Board Safety Teams.
- VIII) Safety Drives and Safety Action Plan.
- IX) Coordination of activities of Safety Organisation on Zonal Railways, including Safety set up.
- X) Enhancing and strengthening communication with field units regarding safety instructions, activities relating to enhancement of safety in train operation.
- XI) Special Railway Safety Fund (SRSF).
- XII) Follow up action on corporate documents e.g. '[White Paper on Safety on IR](#)', 'Corporate Safety Plan', '[Vision 2020](#)' etc.
- XIII) Follow up action on decisions taken in various meetings/conferences/committees and studies on items pertaining to Safety (Imp).
- XIV) Issues related to provision of Hand Signal Lamp and Tail Lamp etc.
- XV) Accident Free Service Award to select Safety category staff, Zonal Safety and other Awards, Po to reward persons who help in averting train

accidents.

- XVI) Work connected with award of Safety Shield.
- XVII) Issues regarding training of Safety Category Staff including PME, Refresher, Safety Camps etc.
- XVIII) Issues related to Psycho-testing of Safety related staff, coordination with RDSO's Psycho-Technical Cell on Safety related matters, Assessment Centres.
- XIX) Parliamentary business related to above items.
- XX) RTI cases related to above items.

4.2 At Zonal Level⁵⁵

4.2.1 Activities:-

Safety Organization of Zone had the responsibility of monitoring and ensuring the safety in the train operation of Zone. The Organisation at the Divisional level ensures that the safety at the Divisional level in train operations is monitored and ensured. The task is achieved by undertaking following activities:

- I) Identifying various deficiencies through inspections by the Zonal Officers as well as the Divisional Officers and Safety Counsellors. The observations are also uploaded in Safety Information Management System (SIMS) for the information of the Railway Board. The deficiencies are discussed at Weekly Safety Review Meeting by GM, PHODs and DRMs at Divisional level.
- II) Coordinating Night footplate and station inspection by HQ and Divisional Officers and supervisors.
- III) Launching of various Safety Drives as per instruction of Railway Board, Zones and Divisions time to time and feedback.
- IV) Analysis of all accident cases along with implementation of D&AR action as per Railway Board norms and recommendations of Enquiry committee.
- V) Preparation of Safety Action Plan and collection of data from various technical departments and review time to time at Divisional, Zonal and Railway Board Level.
- VI) Collection of Divisional MCDO figures, analysis thereof and completion of Zonal MCDO to Railway Board for further analysis and action from their end.
- VII) Doing the Safety studies of various Divisions of the Zone and also conducting Inter Zonal Audits of the Zone as decided by the Railway board.

⁵⁵ Authority: Eastern Railway Administration's Letter No. TA-5/143/Pt. V dated 06.03.2019 and website of Indian Railways (www.indianrailway.gov.in)

- VIII) To conduct the Accident Inquiry into the Non- CRS cases and recommend measures for prevention of such cases in future.
- IX) To monitor the progress of various infrastructural works related to Safety viz. interlocking of L.C. gates, changing of mechanical interlocking to electronic interlocking , TRR,CRR, PSR,TSR etc.
- X) Overall supervision of all aspects of Safety issues and deciding policies for safe operations.
- XI) Release of Safety Bulletin and Safety Calendar of Division timely for awareness and planning of the Safety strategy.
- XII) Preparation of Disaster Management Plan for the Zone.

4.3 Responsibility and Function -Designation wise (Zonal Rly HQ)⁵⁶

4.3.1 Responsibilities of the Principal Chief Safety Officer:

Principal Chief Safety Officer (PCSO) is the Head of the Safety Department of Zonal Railway, Coordinating with CRS and liaison with all other Department on Safety Aspects.

4.3.2 Responsibilities of Dy. CSOS in the Headquarters:

- I) **Dy. Chief Mechanical Engineer/Safety**
 - a) He shall be the nodal officer in charge in case of Disaster Management.
 - b) He shall be coordinating in charge for all co-ordination regarding Disaster Management Plan preparation and monitoring, preparedness and implementation.
 - c) He shall be the nodal officer in charge in various matters related to ART, ARME, including Mock drills, full scale disaster drill – etc.
 - d) He shall be in-charge of safety issues related to loco running staff and all related correspondence for activities like running room, crew booking lobbies, workshops etc.
 - e) He shall be the nodal officer for Audit objection and draft paras etc.
 - f) He shall be responsible for conducting safety audit in C&W depots, lobbies and workshops etc.
 - g) Reply to Parliamentary questions.
 - h) Preparation of Safety Action Plan.
- II) **Dy. CE/Safety**
 - a) He shall be responsible for creation of all posts for Safety Organization.

⁵⁶ Authority: website of Indian Railway (www.indianrailway.gov.in)

- b) He shall be responsible for collecting data for Safety Action Plan pertaining to Engineering Department.
- c) He shall be responsible for co-ordination with Divisions to monitor the progress of safety related work.
- d) He will be a nodal officer for all matters relating to PREM & DRUCC/ZRUCC meetings.
- e) He shall be responsible for conducting safety audits in PWI depots.
- f) Compliance of CRS's inspections.
- g) Any other duties assigned by CSO.

III) Dy. CSTE/Safety

- a) He shall be in-charge of all PC, Software and IT related issues.
- b) He shall accompany CSO in case of major inspections.
- c) All safety stores, budget, financial matters, hired vehicles etc.
- d) He will monitor the implementation of night footplate and station inspections.
- e) Control of cash imprest for office and computer consumables etc.
- f) Issue of safety drive, compliances to Board.
- g) Issue of Safety Bulletin, Safety Posters.
- h) Issue of Safety Wall Calendars, Table Calendars indicating different safety rules etc. and issue of diaries as prepared by other Railways.
- i) Any other duties assigned by CSO.

IV) Dy. COM/Safety

- a) He shall be in-charge of Office of CSO
- b) He shall co-ordinate all issues and shall be responsible for maintaining liaison with Railway Board & CRS etc., such as
 - i) Reporting of Accident to Board (GM & CRS)
 - ii) Correspondence with Railway Board.
 - iii) Comments of CSO/ER in connection with modification of GR.
 - iv) Issue of Accident Statistics to Board.
- c) Preparation of booklet for GM conference and POM.
- d) Compliance of Accident enquiry to CRS & Railway Board.
- e) Preparation of papers for Safety Meeting.
- f) He shall be responsible for controlling Emergency Control and shall be the nodal officer in case of accident.
- g) Any other duties assigned by CSO.

4.4 Divisional Level Activities of Railway⁵⁷

- I) Finalisation of Inspection programme of Officers and Supervisors regarding safety inspections. The deficiencies detected are placed before Divisional Safety Review Meeting for corrective action.
- II) The inspections deficiencies highlighted in SIMS to be rectified and complied by Divisions and the position is uploaded in the system for information of Zone and Railway Board.
- III) Launching various Safety drives and compliance thereof. The report of compliance is sent to head quarter.
- IV) Monitoring the issues of Safety Bulletin, Safety Calendars issued by Head quarter.
- V) Preparation of MCDO with details to head quarter by 5th of every month.
- VI) Preparation of Disaster Management Plan for the Division.
- VII) Conducting Accident Inequity at divisional level as decided by the competent Authority.
- VIII) Accident reporting and analysis with Enquiry Findings, enforcing Discipline and Appeal Rule against responsible staff and remedial action taken of the findings of Enquiry Report.
- IX) Conducting Inter – Divisional Safety audit as decided by the Competent Authority.
- X) Implementation of all Safety Circulars, policy etc., through all Branch Officers of the Divisions.
- XI) Over all supervision of all aspects of safety of divisions, action taken accordingly and reported to head quarter.

4.4.1 Additional Activities at Divisional Level

- I) Night inspections.
- II) Safety audit.
- III) Safety drives.
- IV) To attend accident and derailment site.
- V) Surprise Mobile Breath analyzers test of Drivers.
- VI) Counselling of staff.
- VII) Monitoring of functioning of loco Inspectors of Electrical & Mechanical Departments towards crew counselling.
- VIII) Regular Safety Meeting with Branch Officers at DRM's level.
- IX) Monitoring on training at Divisional Training School.
- X) Accident enquiry.
- XI) Monitoring over D&AR proceedings on safety related cases.

⁵⁷ Authority: Eastern Railway Administration's Letter No. TA-5/143/Pt. V dated 06.03.2019 and website of Indian Railways (www.indianrailway.gov.in)

- XII) Publication of posters, booklets, handbills, safety circulars etc.
- XIII) Follow up of Board & Headquarters directives.
- XIV) Monitoring over PME & Refresher courses.
- XV) Compilation of accident statistics and preparation of safety MCDO.
- XVI) Monitoring on implementation of various recommendations on safety.
- XVII) Any other work assigned by CSO, DRM from time to time.
- XVIII) Conducting mock drill with NDRF (Conducting mock drills on Disaster Management in collaboration with NDRF).

4.5 Records Maintained at Zonal Head Quarters Level:⁵⁸

- I) File on safety action plan.
- II) Inspection file.
- III) File on launching of various safety drive.
- IV) File on preparation of MCDO
- V) File on Safety Audits of various Divisions.
- VI) File on Safety Bulletin and Safety Calendar.
- VII) File on Inspection deficiencies.
- VIII) Case-wise accident files.
- IX) Preparation of safety bulletin and safety calendar.

4.6 Records Maintained at Divisional Level:⁵⁹

- I) Inspection files of GM, PCSO, DRM
- II) Accident cases.
- III) Safety Review Meeting.
- IV) -Court Cases.
- V) Tender/quotation file.
- VI) Accident prevention file.
- VII) Safety Audit file.
- VIII) Foot Plate Inspection Report.

5 FOCUS AREAS IN AUDIT:

5.1 Codes and Manuals

The Codes and Manuals, Rule Books etc. followed by the Safety Department are enumerated below:

- I) [Indian Railway Operating Manual.](#)
- II) [Indian Railway Block Working Manual.](#)
- III) [Indian Railway Accident Manual.](#)
- IV) [Disaster Management Act 2005](#)

⁵⁸Authority: Note of COS/Safety of Eastern Railway vide No. G/SAFETY/Staff/2016 dated 16th December, 2016 and Letter of Deputy CSO/Operating, Eastern Railway Vide No. T.A.5/143/Pt. V dated 05.04.2019

⁵⁹ Authority: Letter of Sr. Divl. Safety Officer, Howrah Vide No. G/Safety/Audit/Revision/2019 dated 25.02.2019.

- V) [Indian Railways Disaster Management Plan, 2014](#)
 VI) Instruction Guidelines issued by the Railway Board
 VII) [Indian Railway Rolling Stock Code, 2016](#)
 VIII) [The Railway \(Notices of and Inquiries into Accidents\) Rules, 1998](#)
 IX) Indian Railway accident Protocol⁶⁰

5.2 Important Risk Parameters:

Sl. No	Activity	Risk parameter
1.	Disaster Management	1. Timely preparation of disaster management plan. 2. Close monitoring of disaster management plan. 3. Preparedness for the same. 4. Correct implementation of disaster management plan in case of disaster.
2.	Readiness of Accident Relief Train (ART), Accident Relief Medical Van (ARMV) including mock drills, full scale disaster drills etc.	1. Passenger Safety, 2. ART/ARMV is sufficient to cope up the situation, 3. All the conditions of ART/ARMV have been fulfilled, 4. Timely adherence of mock drills and full scale disaster drill.
3.	Preparation of Safety Action Plan	1. Safety management, 2. Action proposed in safety plan, 3. Implementation of safety plan, 4. Provision for appropriate fund for implementation of safety plan, 5. Involvement of expenditure.
4.	Safety issues related to Workshops, Loco Running Staff and Crew Booking Lobbies etc.	1. Safety measures taken by running staff to prevent accident, 2. Planning for safety measures for workshops, running rooms, crew booking lobbies, 3. Proper implementation of the same, 4. Involvement of expenditure.
5.	Conducting safety audit in C&W depots,	1. Safety management, 2. Safety audit done as per norms, 3. Safety audit done within time frame,

⁶⁰ RB letter No.2021/Safety(A&R)/26/5 dt 21.05.2021

	lobbies, workshops and PWI depots etc.	4. Preventive measures taken as per safety audit
6.	All safety stores, budget, financial matters, hired vehicles etc.	1. Justification for procurement of safety related stores, 2. Timely procurement of safety related stores, 3. Provision of fund, 4. Involvement of expenditure.
7.	Night footplate and station inspections.	1. Inspections were carried out as per norms and time schedules, 2. Preventive measures taken as per outcome of inspection, if any,
8.	Conducting safety drive, compliances to Board and issue of Safety Bulletin, Safety Rosters.	1. Safety Management, 2. Conduction safety drives as per norms, 3. Safety Bulletins and Safety posters issued as per prescribed norms, 4. Incorporating of latest orders, circulars in Safety Bulletins and Posters, 5. Involvement of expenditure.
9.	Issue of safety wall calendars, table calendars indicating different safety rules etc. and issue of diaries as prepared by other railways.	1. Safety Management, 2. Safety wall/table calendars issued as per prescribed norms, 3. Incorporation of latest orders/circulars/rules in safety wall/table calendar. 4. Involvement of expenditure.
10.	Monitoring on the progress of the safety related work.	1. Monitoring on timely completion of work.
11.	Compliance of accident enquiry to CRS and Railway Board.	1. Preventive measures taken on compliance of accident enquiry were taken for ensuring quick relief and rescue operation.
12.	Imparting training and establishment matters.	1. Human resource development, 2. Allocation of manpower, 3. Safety aspects, 4. Payments as per relevant rules, 5. Irregular drawl of increment, allowances, 6. Overpayment, 7. Development of manpower.

6. IT APPLICATION USED IN THE SAFETY DEPARTMENT

A Safety Information Management System (SIMS) has been introduced by the Centre for Railway Information Systems (CRIS) for quick information and disposal of accident cases. All accident related data are being fed to the system by the Divisional authority.

While reviewing the data of the system, it is to be seen that no abnormal delay occurred in reporting and final disposal of any accident case.

Accident enquiry reports available in SIMS may be analysed to see whether the recommendations of the enquiry committee have been implemented by issuing necessary instructions and also any DAR action has been taken against the blameworthy

7. CHECKS TO BE EXERCISED BY THE AUDIT AT DIFFERENT LEVELS:

7.1 Railway Board Level:

- I) Whether the Disaster Management Plan of Indian Railway is being updated from time to time, with due consideration of different safety aspects and changing scenario.
- II) Whether the implementation of the Disaster Management Plan in all Zones are regularly monitored.
- III) Whether the different statistical data collected from any accident site are properly analysed to prevent occurrence of the same in future.
- IV) Whether safety checks are conducted regularly.
- V) Whether examination of reports of departmental enquiry conducted by Zonal Railways and reported to Railway Board and follow up of the same is being done by Rly. Board along with necessary instruction and recommendations in due time.
- VI) Whether the different modifications of Coaches, Wagons and Locomotives as developed by RDSO are properly implemented by the Zonal Railways.

7.2 Zonal Railway Headquarters Level:

- I) Whether the inspection programmes are strictly being followed,
- II) Whether steps have been taken to rectify the defects/deficiencies pointed out by the inspectors,
- III) Whether follow-up actions are being taken to prevent those short-falls pointed out earlier,
- IV) Whether compliance to various safety drives has been followed,
- V) Whether accident reporting and follow-ups are regularly being done without any time-lag and emergency basis.

- VI) Whether Accident Enquiry and follow-ups are monitored till the closure of the case,
- VII) Whether measures to be taken for prevention of disaster were spelt out in Zonal Disaster Management Plans.
- VIII) Whether Disaster Management Plan (DMP) is duly updated periodically and properly implemented.
- IX) Whether Safety Audit and mock drill are being conducted periodically.
- X) Whether the Accidents were investigated on time and recommendations of the enquiry authorities implemented towards prevention of such accidents in future?

7.3 Divisional Level:

- I) Whether the Corporate Safety Plans prepared and circulated by the Railway Board are strictly been followed,
- II) Whether surprise night inspections are regularly taken up and reports are being submitted to the Division,
- III) Whether Inspection of stations, RRI/PI Cabins and L/C Gates are being done regularly,
- IV) Whether Checking of Guard Brake Van are being conducted regularly,
- V) Whether inspection of Self-Propelled Accident Relief Train (SPART)/Accident Relief Medical Van (ARMV)/ Accident Relief Train (ART)/ 140 Ton Crane etc. and Mock Drills are being conducted regularly,
- VI) The tendering procedure and expenditures incurred by the Office on account of printing and publication of awareness posters/leaflets/booklets etc. may be verified.
- VII) Whether measures to be taken for prevention of disaster were spelt out in Divisional Disaster Management Plans.
- VIII) Whether Disaster Management Plan (DMP) is duly updated periodically and properly implemented.
- IX) Whether Safety Audit are being conducted periodically.
- X) Whether Mock drills with NDRF as per Railway Board directives are to be conducted.

In addition to the above, Para 345 to 350 of Indian Railway Rolling Stock Code, 2016 may also be consulted.

*

List of Abbreviations

Abbreviation	Full Form
ARMV	Accident Relief Medical Van
ART	Accident Relief Train
COM	Chief Operating Manager
CRIS	Centre for Railway Information System
CRR	Centre for Railway Research
CRS	Commissioner of Railway Safety
CSO	Chief Safety Officer
DAR	Discipline and Appeal Rule
DMP	Disaster Management Planning
DRM	Divisional Railway Manager
DSO	Divisional Safety Officer
Dy. CE	Deputy Chief Engineer
Dy. CME	Deputy Chief Mechanical Engineer
Dy. COM	Deputy Chief Operating Manager
Dy. CSO	Deputy Chief Safety Officer
Dy. CSTE	Deputy Chief Signal and Telecommunication Engineer
ED	Executive Director
GM	General Manager
IR	Indian Railway
IRITM	Indian Railways Institute of Transport Management
LC	Level Crossing
LHS	Limited Height Subway
MCDO	Monthly Confidential Demi Official
NDMA	National Disaster Management Authority
NDRF	National Disaster Response Force
NIDM	National Institute of Disaster Management
PED	Principal Executive Director

PHoD	Principal Head of the Department
PI	Panel Interlocking
PME	Probationer Mechanical Engineer
RDSO	Research Design and Standards Organization
ROB	Road Over Bridge
RRI	Route Relay Interlocking
RTI	Right to Information Act
RUB	Road Under Bridge
SPART	Self-Propelled Accident Relief Train
SPAD	Signal passed at Danger
TRR	Through Rail Renewal
TSR	Through Sleeper Renewal

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CHAPTER 16 - AUDIT OF SECURITY DEPARTMENT

1. BRIEF ABOUT THE DEPARTMENT

Security on Indian Railways (IR) is the joint responsibility of the following agencies:-

- I) **Railway Protection Force (RPF) and Railway Protection Special Force (RPSF)- a specialized armed wing)** - Both these forces are under the administrative control of the Railway authorities. The RPF and RPSF primarily deal with the protection of railway property.

The RPF was constituted under the [Railway Protection Force Act 1957](#) as amended from time to time. The RPF is empowered under the [Railway Act, 1989](#) to deal with offences such as alarm chain pulling, roof top travelling, touting, ticketless travel, unlawful possession of railway property etc. The RPF Act and the Railway Act were modified by Parliament vide Act 52 of 2003 which entrusted RPF with the following additional duties:

- a) To protect and safeguard railway property, passenger area and passengers.
- b) To remove any obstruction in the movement of Railway property or passengers and
- c) To do any other act conducive to the better protection and security of railway property, passenger area and passengers.

The main purpose of the amendment was to empower the RPF to deal with minor offences which directly relate to the Railways and to supplement the efforts of the state governments to reinforce the security of the passengers and passenger area on the IR. RPSF is a special force organized in Battalion pattern located in various parts of the country.

- II) **Government Railway Police (GRP)** – This wing is under the administrative control of the respective State Governments. The GRP is responsible for the law and order problems between the outer signals of the stations and prevention and detection of crime [not covered by the Railway Property {Unlawful Possession} Act and the Railway Act] in station premises and trains. This includes control of passenger and vehicular traffic in station precincts; maintenance of order in passenger trains. In addition, GRP is also required to enquire into accidents on railways. Fifty per cent (50%) of the expenditure on GRP is shared by Railways with respective states.

Apart from the above, the State Police under the respective State Governments deal with the security of tracks and bridges over the Indian Railways and the law

and order problems beyond the outer signals of the railway stations. Active co-operation and co-ordination between the IR and the State Governments is essential to ensure safety and security on Indian Railways.

Hence, RPF and RPSF are the active wings under the administrative control of Railway Authorities, which comes under the ambit of audit. Further, transactions between Railways and State Governments regarding operation of GRP also come under the purview of Audit.

2. ORGANISATION HIERARCHY OF SECURITY DEPARTMENT

The Security department at Railway Board level is headed by the Director General (RPF) and assisted by Additional Director General (RPF) and Inspector General (HQ), Inspector General (RPSF) and Inspector General (Railway Security). Further, Central Crime Bureau, Breeding-cum-training centre for dogs, Central Weapon Stores, Arms Workshop and One Training Academy also work under the control of Director General.

RPF, at Zonal Railway Level is headed by Principal Chief Security Commissioner duly assisted by Chief Security Commissioner or no. of Chief Security Commissioners, if necessary. At Divisional level, there are Sr. Divisional Security Commissioners under the administrative control of DRM of the Division, duly assisted by Inspector of Police, Sub-Inspector of Police, Head Constables and Constables etc. at field level.

RPSF, organized on battalion pattern and the number of battalions and also their strength and composition shall be such as may be determined by the Director General. Each battalion shall function as a division and shall have at its head an officer not below the rank of Commandant who shall be known as Commanding Officer. A Commanding Officer shall be assisted by such number of other superior officers and enrolled numbers of the Force as may be appointed from time to time.

3. ROLES AND RESPONSIBILITIES OF THE DEPARTMENT

3.1 At Railway Board level

- I) Framing of rules for recruitment, deputation, induction, training, placement, transfer, promotion, pay and allowances, budget, discipline, Welfare, Grievances, education, sports, medical, provident fund, pension, retirement and post-retirement benefits, welfare schemes, funds, canteen and messes;
- II) Framing of policies and issue of directives to zonal railways and field units for providing better protection and security to railway property and

advise the Central Government, the State Governments and the zonal railway administration on all matters connected with railway security;

- III) Drafting of all rules necessary or incidental to the discharge of duties by the department under the Railways Act and other Acts framed for protection and security of Railway property/premises/passengers.

3.2 At Zonal Level

- I) Implementation of Act, rules and Directives in respect of all establishment and welfare matters through effective personnel and financial management and inspection of branches;
- II) Arranging collection and dissemination of crime and special intelligence affecting the security and functioning of the railways, maintenance of statistics, records and files relating thereto;
- III) Devising ways and means for reducing incidents of theft, pilferages, losses and shortages of booked consignments
- IV) Maintaining close liaison, on behalf of the railways, with the State Police as well as the civil administration by holding meetings and conferences with his counterparts for ensuring better protection and security to the railway property;
- V) Advising the General Manager on all matters relating to the protection and security of railway property, fire prevention measures and security of existing railway installations, such as workshops, stores, sheds, tracks, yards, etc.

3.3 At Division level/field level

- I) Responsible for better protection of railway property, security and smooth movement of trains as well as for the efficient administration of the Force;
- II) Responsible for dealing with all establishment matters concerning the enrolled members of the Force;
- III) Devising ways and means for providing better protection and security to railway property in division and matters connected therewith and shall carry out such directions given by Principal Chief Security Commissioner/Chief Security Commissioner;
- IV) Keeping close liaison with the superior officers posted in the division, Post Commanders and Company Commanders for ensuring effective coordination amongst them and to aid, advice or direct their activities for providing better protection and security to railway property.
- V) Inspection of the work of Assistant Security Commissioners, all Railway Protection Force Posts, Companies, important out posts, detachments, etc. coming in his jurisdiction and take such action as may lie within his competence or issue such directions as considered necessary to remedy existing defects or to streamline the working.

- VI) Ensuring effective and result-oriented deployment of Force placed under his command;
- VII) Ensuring correct account of crime, thorough and prompt enquires for recovery of stolen railway property and prosecution of offenders and receivers;
- VIII) Submitting reports and returns as may be called for including reports on subversive and other objectionable activities affecting the security and functioning of the railway noticed anywhere in divisions; and
- IX) Ensuring full compliance by all concerned of all directions and instructions issued by the Director General or the Principal Chief Security Commissioner concerned under the Act and rules.
- X) Registration of cases under Railways Act, RP (UP) Act and other crimes, conducting enquiry, recovery of the railway/passenger property, etc.

4. LIST OF ACTIVITIES

(As per Compliance Audit Guidelines 2017)

Level of unit	Main activity	Allied/ sub activity
RB, Apex and Field Units	Protection and Safeguarding of Railway Property, passenger area and passenger property by implementing the Railway Act and other Acts	<ol style="list-style-type: none"> 1. Registration of crimes 2. Transfer of crime cases 3. Expunction of Crime 4. Procedure for registration and disposal of Railway Act Cases 5. Cases of theft/pilferage of booked consignments 6. Custody and disposal of seized/recovered railway property 7. Prevention of large scale trespass 8. Dealing of child rescue cases 9. Disaster Management 10. Liaison with State Governments
Apex and Field Units	Order Police	<ol style="list-style-type: none"> 1. Contribution towards the cost of Order Police
Apex and Field Units	Manpower Management	<ol style="list-style-type: none"> 1. Recruitment and Examinations 2. Deployment of Staff/Force

		<ol style="list-style-type: none"> 3. Training 4. Deputation of RPF to Bandobast duties and recovery of cost
Apex and field units	Pay and allowances, advances and other establishment matters;	<ol style="list-style-type: none"> 1. Pay and allowances, advances and other matters 2. Adhoc Bonus 3. Ration Money Allowance
Apex and field units	Plant and Equipment	<ol style="list-style-type: none"> 1. Arms and Ammunition
Apex and field units	Contract Management	<ol style="list-style-type: none"> 1. Hiring of vehicles 2. Maintenance and upkeep of service buildings and barracks 3. Engagement of home guards and outsourcing of security arrangements;
Apex and field units	Other Expenditure	<ol style="list-style-type: none"> 1. Imprest (Vehicle - Fuel) 2. Imprest (Vehicle Repairing) 3. Dog squads

5. IMPORTANT RISK PARAMETERS:

The risk analysis should be done on following parameters of the Security Department as per [Compliance Audit Guidelines 2017](#):

- I) Quantum of Expenditure
- II) Number of Cases registered and disposed under Railway Property (Unlawful Possession) Act etc.
- III) Number of Tender cases/ Contract cases/ other misc. cases.
- IV) When last audited viz. audited during last one year/three year/five year/more than five year/never audited.
- V) Result of last Audit.
- VI) Audit perception based on Newspaper publication, Complaints lodged etc.
- VII) Untoward incidents happened;

6. IT APPLICATIONS USED

No specific IT applications are being used by Security Department except IPAS (Indian Railway Pay Roll and Accounting System) for passing of salary bills and

IMMIS (Integrated Material Management and Information System) for stores transactions.

7. AUDIT FOCUS AREAS-CHECK LIST

7.1 Registration of Crimes

During its Audit, it should be seen that: -

- I) All cases of crimes affecting the Railway Property are entered at the Post where the crime is first detected either in the “Localized Crime Register” or in “Un-localized Crime Register”;
- II) In both the registers, crimes are entered in chronological order and numbered in seriatim;
- III) In respect of Localized Crime Register, summaries are prepared cause-wise and commodity-wise for easy monitoring;

7.2 Transfer of cases

- I) If a case is registered in “Un-localized Crime Register”, it should be seen that the Post Commander has made inquiries up to the place where criminal interference prima-facie appears to have been taken place and transferred the case to the Post having jurisdiction;
- II) The Post Commander to whom the case has been transferred, has registered the case in “Localized Crime Register” and intimate the Crime Number to the Post concerned;
- III) Whether quarterly meetings (January, April, June and October each year) are being conducted for reconciliation of the transferred cases;

7.3 Expunction of Crime

In all cases of expunction of crime, it should be seen that-

- I) The case is expunged after thorough enquiry and after confirmation that no such offence actually took place;
- II) Whether orders of Sr. Divisional Security Commissioner or Chief Security Commissioner in case of special cases have been obtained for expunction of crime;
- III) Local police station has been informed where such case may have been registered;

7.4 Registration and disposal of Railway Act Cases

RPF is empowered to register and enquire offences envisaged under 29 sections of the [Railway Act 1989](#). Cases registered under this Act are classified under two categories viz. (1) Petty cases – these cases are disposed by the Court immediately after the accused is/are produced before the Court (19 sections cover these

category of cases) (2) Non-Petty cases – these cases require detailed enquiry and prolonged prosecution, if necessary (10 sections cover these category of cases).

During audit of the above cases, it should be seen

- I) Whether all the cases registered have been informed to the Magistrate/Court immediately after registration of the case.
- II) Whether the enquiry has been completed within 15 days in respect of petty cases and 45 days in respect of non-petty cases from the date of registration of the case
- III) If the accused is/are not arrested within 30 days (in respect of petty cases) and within the extended period (in respect of non-petty cases), permission of the competent authority has been obtained for closure of the case.
- IV) In respect of cases registered under Section 143, it should be seen that penalty for unauthorized carrying of business of procuring and supply of railway tickets has been levied?
- V) Whether the assistance of IRCTC is being obtained for tracing the IP Address/Personal IDs in respect of cases registered under Section 143
- VI) Whether National and Zonal data bases of the accused persons are being maintained?
- VII) Whether the review of cases of same accused committing offences again and again are being dealt with due care.
- VIII) Whether post in-charge is monitoring the progress of both pending enquiry and pending trail cases and corrective measures are being taken accordingly.
- IX) Whether progress of all pending enquiry and pending trail cases are reviewed by Gazetted Officer during the inspection of RPF post/Out post.

7.5 Cases of theft/pilferage of booked consignments

During the review of the cases, the following should be seen

- I) That present/market value was taken into account for ascertaining the value of the property stolen invariably in all cases of booked consignments;
- II) That no deliberate attempt was made by the officials to manipulate or undervalue the stolen/missing consignments;

7.6 Custody and disposal of seized or recovered property

During check of these case, it should be seen that

- I) All seizers/recoveries of railway property have been entered in the “Malkhana Register” and an entry has been made against concerned case in Crime Register.

- II) Whenever any property is recovered, the same has been entered in “Localised Crime Register” and not reflected in Railway Property (Unlawful Possession) Act Register;
- III) In case the seized property cannot be linked to the Railway property, it should be seen that the same has been entered in Railway Property (Unlawful Possession) Act Register;
- IV) The procedure for custody and disposal of seized or recovered property is in accordance with the provisions contained in the Police Regulations of the State in which the RPF post is located.

7.7 Prevention of Large Scale Trespass

During Audit, it should be seen that

- I) Each Post commander maintains RPF/G-4 confidential register on “Fairs requiring RPF arrangements with brief appreciation of problems involved”;
- II) The information in the register is updated from time to time;
- III) Whenever any occasional large fairs/religious functions are to be held near the Railway track/Railway area, the information was conveyed to Divisional authorities;
- IV) Whether the proper security arrangements have been made to prevent any untoward incidents;

7.8 Child rescue and protection cases

In order to rescue the children found unattended in railway premises or railway trains, Standard Operating Procedure (SOP) has been issued for rescue of children in contact with railways. During the audit of these cases, it should be seen that

- I) Whether Child Help Group (CHG) was formed at the notified stations (Station House Officer (GRP) and Inspector (RPF) are the members of this group)?
- II) Whether the instructions issued vide SOP have been followed by the RPF?
- III) Whether action has been taken by the RPF to hand over the child to the nominated NGO or Child Help Desk/Kiosk of Ministry of Child and Women Welfare?
- IV) Whether training programmes and Orientation/Sensitisation programmes on child rescue and child protection are being conducted at Zonal level/ Divisional level?
- V) Whether children protection awareness material has been displayed in the stations?

7.9 Disaster Management

As a caretaker of the security over Railways, Security Department will play important role in rescue operations in case of disasters. During the audit of preparedness of the Security Department, it should be seen that

- I) Whether Disaster Management teams were formed with required men at Divisional level?
- II) Whether staff are trained in Disaster Management operations?
- III) Whether the equipment required for rescue operations such as torch, ropes etc. have been provided as per the norms prescribed? Or any shortfalls?
- IV) Whether trained staff were available for Bomb Detection and Disposal?
- V) Whether names of nearest fire stations and nearest hospitals have been prominently displayed?
- VI) Whether Standard Operating Procedure has been drawn and circulated among the staff for meeting the emergencies?
- VII) Whether sufficient no. of mock drills have been conducted?

7.10 Liaison with Civil Administration of the State

During the review of liaison of RPF with Civil Administration of the states, it should be seen whether

- I) Detailed procedures are followed for holding periodical meetings and conferences at different levels with officers in-charge of Railway Police (Post commander level, Divisional Security Commissioner level, Chief Security Commissioner level etc.);
- II) System is in place for exchange of information for prevention and detection of crime affecting Railway property, activities of recovery of stolen railway property etc.;
- III) Whether the minutes of the crime meetings are recorded and distributed for reviewing the results and for devising methods as are considered necessary for prevention of crimes;

7.11 Contribution towards the cost of Order Police

50 per cent cost of the GRP is shared by the Railways and the cost will be booked to Grant No. 80 Major Head 3002-03 (10) – Miscellaneous working expenses under detailed head -131. The contribution of Railways towards cost of Order Police to State Government is audited to see

- I) Whether the amount to be contributed by Railways has been arrived at as per the rules? Pay, allowances and other elements have been taken correctly (as per Railway Board orders) for calculating the contribution?
- II) Whether the arithmetical accuracy is correct?
- III) Whether the amount contributed has been accounted for in the Railway Accounts correctly?

- IV) In respect of additional payments made to State Governments regarding additional police and village patrols employed on protection of railway property and during emergencies, the justification for the payments made should also be verified.

7.12 Recruitment

Generally, Railway Recruitment Board conducts examinations and recruits the Railway personnel. However, in respect of RPF staff, recruitment is done by the RPF Department itself. Extensive rules have been laid down in the RPF Rules 1987 (as amended from time to time) regarding the procedures to be followed during the recruitment. The process of recruitment may be audited to see

- I) The requirement of posts and vacancies to be notified for recruitment has been assessed based on the yard-sticks prescribed?
- II) Whether the recruitment has been as per the RPF Rules duly following the guidelines given in respect of age, educational qualifications, method of recruitment, procedure for filling up the posts, physical standards required for the posts?
- III) Whether the recruitment process has been done without leaving scope to any malpractices or impersonation?
- IV) Whether medical examination has been conducted as per the prescribed standards?
- V) Whether Agreement has been executed with the joining person as prescribed duly including the clause that if a person fails to join the force after completion of training that the cost of training or three month's salary whichever is less will be recovered from the person?
- VI) In case of any fees collected during recruitment, whether proper accountal of such receipts has been done?

7.13 Deployment of staff

The security staff are deployed for various duties such as

- I) For security of passenger area and passengers viz. Train Escorting, Access Control, Surveillance Duty on PFs etc.
- II) For protection and security of railway property viz. Seal Checking Duty (PFs/Yd), Patrolling duty in Yard/Block Section etc.
- III) For other misc. duties viz. office duty (Diary, Armourer, Head Moharrir etc.) Mess, VIP Movement, protocol etc.

It should be seen that the deployment of staff has been done judiciously. For this purpose, the trend of cases registered/untoward incidents happened for the last three years may be reviewed. Deployment of RPF staff in case of accidents or any untoward incidents may be reviewed to comment on any lacunae.

7.14 Training

Apart from One Training Academy, Zonal RPF training centres are also available in the zones to train the RPF staff. The training in respect of handling of arms, training on various Acts related to security/protection of railway property and also soft skills are being imparted to RPF staff. The training activity is reviewed to see-

- I) Whether induction training has been given to every RPF personnel before induction in the force:
- II) Whether the standards of syllabus and course are according to the standards prescribed by Railway Board from time to time?
- III) Whether the training modules are prepared keeping the requirements and usefulness of the RPF staff, which includes arms, first aid, psychology, criminology, disaster manager, liaison with state police etc.
- IV) Whether the promoting officials have been given training to suit their higher duties and responsibilities?
- V) Whether the staff have passed in the tests (securing 50% of marks) conducted after the training as prescribed in RPF rules? In case of failure of any staff after third attempt, action has been taken on the staff as per RPF rules?
- VI) Whether training calendar has been prepared in advance and all the slots given to various offices/posts have been utilized? Surrender of slots may be commented upon.

7.15 Deputation Staff for bandobast duties

During several occasions such as elections, RPF staff are deputed for bandobast duties and the cost of staff are to be recovered from state/central governments. The deputation of staff are for bandobast duties and recovery of cost of staff are audited to see

- I) Whether the bills for recovery of cost of staff deputed for bandobast duties have been raised in time on concerned state governments/central government?
- II) Whether all items to be included in the bill as per Railway Board directives along with pay and allowances have been incorporated in the bill?
- III) Whether arithmetical accuracy is correct?
- IV) Whether the amounts have been recovered/realized from State Governments/Central Government regularly and within a reasonable time?

- V) In case of huge outstanding, whether follow up action is being taken by Railway Administration for realization of the same?
- VI) Whether the outstanding amounts are being shown in suspense or any other register for monitoring and clearance is being done as and when the amounts are realized?

7.16 Pay and allowances, advances and other establishment bills

All departments of Railways process their pay bills through Personnel Department. However, Security Department process their pay bills and other bills on their own and directly sent to Accounts Department. The following are various items to be checked in Audit while reviewing the pay bills and other allowances bills of security Department.

- I) Pay Bills
- II) Travelling Allowance Bills
- III) Fixation of pay
- IV) Fixation/Payment of Pension
- V) Leave Accounts
- VI) Service Records
- VII) Pass and PTOs
- VIII) House Building Advances, Personal Computer Advances and other advances
- IX) PF accounts, advances, withdrawals etc.
- X) Medical Attendance Bills

(The above items may be audited in accordance with the checks prescribed in the Chapter of “RAM-PERSONNEL DEPARTMENT”).

7.17 Adhoc Bonus

Railway employees are paid Productivity Linked Bonus (PLB) whereas the RPF staff are paid adhoc bonus. The adhoc bonus bills are to be checked to see

- I) The individual employee receiving the bonus is eligible for the same;
- II) In case of unauthorized absence/suspension, bonus is not allowed till regularization of the absence.;
- III) Whether the bonus reduced to the extent of absent days;
- IV) Arithmetical Accuracy of the bill need to be checked;

7.18 Ration Money Allowance

Non-gazetted RPF Staff are eligible for payment of Ration Money Allowance up to the rank of Inspector Grade-I at par with Central Para Military Force/Central Armed Police Force. The rates of the Ration Money Allowances per day to be paid to RPF staff are revised from time to time by the Railway Board. The audit of Ration Money Allowances paid to the RPF staff is to be conducted to see

- I) The person to whom the ration money allowance is paid is eligible for the same as per RB instructions;
- II) The rates adopted are correct and as per the instructions of Railway Board;
- III) No allowance has been paid for the period in which the staff are on Leave on Average Pay, Commuted Leave, Maternity Leave and Paternity Leave;
- IV) The amount paid towards ration money allowance has been taken as income for the purpose of levy/deduction of tax;

7.19 Arms and Ammunition

The RPF staff are provided with arms as they have to perform security duties and the RPF posts are also equipped with ammunition. The account of arms and ammunition should be checked to see

- I) Proper security arrangements exist for safe custody of arms and ammunition in the barracks/posts;
- II) All weapons and ammunition will be issued or deposited under the supervision of an officer who is well-versed with weapon handling;
- III) Whether prescribed procedure for depositing and issuing of the weapons is being followed:
- IV) Whether the arms and ammunition has been provided as per the prescribed percentage of sanctioned strength of Zonal Railways:
- V) Whether 10 per cent reserve ammunition has also been provided;
- VI) Whether physical verification of the arms and ammunition is being done periodically:
- VII) Whether there is system in place for maintenance and upkeep of arms;
- VIII) Whether posters depicting the methodology of handling weapons and booklets on safety of arms and ammunition and precautionary measures to be taken while handling the arms have been displayed prominently in the posts and circulated to the staff;
- IX) Whether the consumption of ammunition during Annual Range Classification is within the limits prescribed by Railway Board?
- X) Whether the procedure laid down for disposal of used empty fire cartridges is being followed;

7.20 Contract Management

No major contracts are awarded by Security Department. The installation of Integrated Security System, construction of boundary wall, Procurement of CCTV cameras, baggage scanners etc. are being done by Civil Engineering and Signal and Telecommunications Departments, in respect of which, Principal Chief Security Commissioner participates in identification of locations for installation of security systems and tender proceedings. However, if any, major works are executed by Security Department through contracts; the audit should

be done as per the checks prescribed in the chapter of “RAM-Engineering Department”.

At present, the contracts awarded by Security Department are related to Hiring of vehicles, Maintenance/Upkeep of office buildings/barracks, Engagement of Home-guards and Outsourcing of security arrangements; The audit of these contracts may be audited specifically to see

- I) Whether proper justification exists for hiring of vehicles, outsourcing the works of maintenance of office buildings/barracks and engagement of home guards/outsourcing of security arrangements. For this purpose, the vehicles already available and the requirement of additional vehicles may be reviewed. Staff position/vacancies are to be linked with the justification given for outsourcing of the maintenance of buildings/barracks and security arrangements;
- II) Whether Railway Board’s instructions such as minimum kilometres, reserve price etc. in respect of hiring of vehicle have been complied with;
- III) Whether the vehicle is being used for minimum number of kilometres for which the contract has been entered into;
- IV) Whether log book of the vehicle is being maintained with signatures of persons authorised to do so;
- V) Whether the contractual conditions have been complied with during execution of work by the contractor; if not, whether penalties as laid down in the agreement have been levied in case of failure in adhering to the contractual conditions;
- VI) While outsourcing the activities of maintenance of office buildings/barracks, security arrangements etc. the requirement of men has been assessed properly based on the volume of work involved;
- VII) Whether the expenditure is booked to correct head of allocation;

7.21 Imprest (Fuel and Repairing of vehicles).

- I) Whether the imprest sanctioned is sufficient for meeting the expenditure for fuel and repairing of the vehicles available?
- II) Whether the imprest sanctioned is not being utilized for longer periods, in case of which, possibility of reduction in the amount of imprest is to be examined;
- III) Whether recoupment of imprest is being done periodically;
- IV) Whether the recoupment request is supported by the vouchers of expenditure and the veracity of the vouchers is also to be checked;
- V) Frequent repairing of vehicles resulting in huge expenditure on repairs should be reviewed to see whether procurement of new vehicle is economical when compared to cost of expenditure;
- VI) The expenditure has been booked to correct head of allocation;

- VII) The expenditure has proper sanction of competent authority;
- VIII) It should be seen that the general imprest sanctioned for office expenditure has been kept separate from imprest-vehicle – fuel and repairs.

7.22 Dog squads

The RPF is provided with dog squads, where dogs are procured and maintained in kennels. On upkeep of kennels and feeding of dogs, RPF incurs expenditure. In Audit, it should be seen that

- I) Whether dogs have been provided as per prescribed norms;
- II) Whether provisions laid down in Standing Order for maintenance of kennels and dog squad have been adhered to;
- III) Whether the history sheet of each dog is being maintained duly entailing the details of breed, age, health condition etc.
- IV) Whether imprest register is being maintained for dog food (checks prescribed in respect of imprest may also be exercised);
- V) Whether the handlers of dogs appointed have fulfilled all the eligibility criteria?
- VI) Whether sufficient explosives available for practice of dogs?
- VII) Whether all the dog equipment, kennel equipment and dog ration is available and the record of dog ration is also to be checked;

7.23 Stores transactions

The security department has very limited stores transactions such as submission of indents for HSD oil and general stores etc. For this purpose, RPF utilizes the Integrated Material Management Information System (IMMIS) for indenting, receipt and accounting of stores. These transactions may be checked as per the checks/queries prescribed in Chapter 13 – Audit of Stores Department.

8. REGISTERS TO BE CHECKED

The following registers should be reviewed during the audit of Security Department.

- I) Arms Stock Book
- II) Ammunition Stock Book
- III) Daily Arms and Ammunition Issue and Return
- IV) Deficiency Message Register
- V) Crime Registers for booked consignments (Localised and Un-localised)
- VI) Crime Register for theft of fittings from rolling stock
- VII) Crime Register for theft of Railway Material (except fitting from Rolling stock) (Localised and Un-Localised)
- VIII) Crime register pertaining to arrest in trespass and non-specific cases

- IX) Register of special reports
- X) Cases of RP (UP) Act Register
- XI) Register of railway criminals
- XII) Case property register
- XIII) Final report on theft/pilferage of booked consignments
- XIV) Final report on theft/loss of railway property
- XV) Seal Memo book
- XVI) Seal/Rivet/Lock Checking certificate
- XVII) Defective Wagon checking Register
- XVIII) Register of shortages from seal intact wagons (inward and outward)
- XIX) Muster Roll
- XX) Duty Roster
- XXI) Duty Deployment Register
- XXII) Casual Leave Register
- XXIII) Leave Register other than Casual Leave
- XXIV) Reward Register
- XXV) TA Register
- XXVI) Grievance Register
- XXVII) Daily Diary (Roznamcha)
- XXVIII) Inward receipt and disposal register
- XXIX) Inspection Report Book
- XXX) Register of quarters in occupation of RPF staff
- XXXI) Clothing stock book
- XXXII) Kit book
- XXXIII) Memorandum of kit inspection
- XXXIV) Mess registers
- XXXV) Imprest Registers (Vehicle-Fuel and Repairs)
- XXXVI) General Imprest Register
- XXXVII) Malkhana Register

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CHAPTER 17 - CENTRE FOR RAILWAY INFORMATION SYSTEMS

1. INTRODUCTION

Centre for Railway Information Systems (CRIS) is a society registered under the Societies Registration Act XXI, 1860⁶¹. It was established on 1st July 1986 as an autonomous organization under the Ministry of Railways. It is a project oriented organization and plays the role of IT Service Provider to the Indian Railways (IR). CRIS has its headquarter at Chanakyapuri, New Delhi. It has five regional offices at Delhi, Mumbai, Chennai, Kolkatta & Secunderabad besides two site offices⁶². CRIS is financed mainly by the Ministry of Railways. CRIS has its own rules & regulations and bye-laws for managing its affairs and has its own recruitment rules.

2. CRIS ORGANIZATION

CRIS has a two tier management structure for managing its activities.



CRIS is governed by the Governing Council (GC) with Minister of Railways as its Chairman. The GC⁶³ is the executive body of the CRIS and conducts administration and management of CRIS with the assistance of an Executive Committee (EC). The EC⁶⁴ is at second tier with Member (Operations and Business Development) /Railway Board as its Chairman. Registrar (CRIS) is ex-officio Secretary to the GC/EC. The GC determines policy for the guidance of

⁶¹CRIS Bye-laws

⁶² located at Patna and Port Blair

⁶³the GC consists of not less than 10 and not more than 16 members. (Para 4.1 of chapter 2(CRIS bye-laws)),

⁶⁴the EC consists of not less than five and not more than 14 members. Para 5 of chapter 2 (CRIS bye-laws)

CRIS, frame bye-laws⁶⁵ and considers such other matters which are brought to its notice.

The Managing Director⁶⁶ is responsible to carry on the work of the CRIS under the control of the GC and advice of EC, in accordance with the Rules and bye-laws for the administration and management of the CRIS and is supported by Director (Operations), Director (Passenger Services) and Director (Finance) .

Apex, Audit and Implementing Units

Being an autonomous body (AB), implementing units itself is CRIS. As such Apex & Implementing units does not exist separately.

CRIS deals with Computerization & Information System (C&IS), Directorate of Ministry of Railways (Railway Board) for IT related matters. The C&IS Directorate is responsible for implementation of projects, charged to plan head Computerization, on Indian Railway.

3. ACTIVITIES PERFORMED BY CRIS (HEADQUARTERS & REGIONAL OFFICES)

The main objectives of CRIS are to undertake design, development, implementation and maintenance of computerized IT applications for Indian Railways and also executes works/projects relating to procurement, installation and maintenance of computers, communication equipment, system software and networking systems, essential for Railway operations and services. CRIS manages a large number of IT applications pertaining to various departments⁶⁷ of Indian Railways. CRIS manages Ministry of Railways IT projects in the field of passenger ticketing, freight operations, train dispatching and control, parcel management, crew management, financial management, e-procurement, energy management, production of rolling stock, management of Railways' fixed and moving assets etc. CRIS has also undertaken consultancy/services projects of other Corporations such as Indian Railway Catering and Tourism Corporation, Container Corporation of India Ltd., Shipping Corporation of Andaman & Nicobar, Steel Authority of India Ltd. etc. CRIS manages various websites of Indian Railways. CRIS achieves its objectives with the support of its various departments⁶⁸.

⁶⁵ Para 12 of chapter 2 of CRIS bye-laws

⁶⁶ Para 4.2 of chapter 3 of CRIS bye-laws

⁶⁷like Commercial, Operating, Finance & Accounts, Personnel/Administration, Civil Engineering, Mechanical Engineering, Electrical Engineering, Medical etc.

⁶⁸Like General Administration, Personnel, HRD, Finance, Accounts, Procurement/Purchase, Civil, Electrical, Communication Networking, Corporate Coordination and various IT Groups (including Information & Security Group).

CRIS Regional/Site offices

CRIS Regional offices/Site offices are responsible mainly for maintenance of various IT application software/providing support to Railway Administration in ensuring smooth operations of IT applications. Regional offices also arrange training for various IT application users.

4. CRIS IT APPLICATIONS (INTERNAL)

In order to manage its various internal operations/activities, CRIS has developed three IT applications though in-house efforts. These applications are online, web based, operated in Internet/Intranet environment and are interlinked with each other.

- I) CRIS Pay Roll Processing System (Pay Roll)
- II) CRIS Financial Accounting System (FAS)
- III) CRIS Employees Self Service Module (ESS)

CRIS manages/maintains its own website (www.cris.org.in).

5. MANDATE FOR AUDIT OF CRIS

Arrangement for audit of accounts of CRIS is made by the Ministry of Railways (CRIS Management) in consultation with C&AG of India and the audit of CRIS accounts is assigned by the Ministry of Railways under section 20(1) of the C&AG (DPC) Act, 1971 for a period of five years. Audit under section 20(1) is essentially taken up for certification of accounts but certification of accounts also includes compliance audit and performance/IT audit⁶⁹. However, the Separate Audit Report issued under section 20(1) contains 'comments on accounts' only.

Certification of Accounts

Certification Audit refers to an independent Auditor's opinion on the reliability of some assertions made by the audited entity. The opinion given by the Auditor could be on the set of financial statements prepared by the entity or part of a financial statement.

Format of Accounts and Components of Financial Statements

CRIS is required to compile its accounts in the Uniform Format of Accounts⁷⁰ prescribed by the Govt. of India (Ministry of Finance). The format of accounts has been prepared keeping in view the Accounting Standards (AS) issued by the Institute of Chartered Accountants of India (ICAI). A list of Accounting

⁶⁹ For PA and IT Audit, refer to [Performance Audit Guidelines](#) and [Manual on Information Technology Audit I, II & III](#) and other [guidelines/instructions](#) issued from time to time by C&AG of India

⁷⁰ Available at http://cga.gov.in/writereaddata/Uniform_format_of_Accounts.pdf and <http://audit.delhigovt.nic.in> (Under guidelines))

Standards issued by the ICAI is given in Annexure ‘A’ of this chapter. The annual financial statements of CRIS consist of the following statements, prepared and presented in the format and in the manner as prescribed in the uniform format of accounts:-

- I) Balance Sheet
- II) Income & Expenditure Account
- III) Schedules to the above financial statements (I and II above)
- IV) Disclosure of significant Accounting policies
- V) Disclosure of other information through ‘Notes on Accounts’
- VI) Statement of Receipts & Payments

Each component of the financial statement is required to contain financial information for the current year along with corresponding figures for the previous year. The amounts are to be rounded off as per the instructions given in the uniform format of accounts.

The main objectives of carrying out audit of Annual Financial Statements are:-

- I) to carry out an independent examination of the financial statements of CRIS for the purpose of expressing an opinion thereon;
- II) to ensure that the statements are prepared in accordance with the generally accepted accounting principles/applicable financial reporting framework (Uniform Format of Accounts).

Salient Features/Accounting Principles & Instructions of the Uniform Format of Accounts⁷¹

- I) All significant accounting policies adopted in preparation of financial statements should be disclosed and the same should be applied consistently from one -financial year to the next, otherwise financial implications of any change (if material) in the accounting policy in the year should be quantified as far as possible and disclosed in the financial statement.
- II) The relevance of information is affected by its materiality. In determining the accounting treatment and manner of disclosure of an item in the balance sheet and/or Income & Expenditure Account, due consideration shall be given to the concept of materiality⁷².
- III) Provision shall be made for all known liabilities and losses even though the amount cannot be determined with substantial accuracy. Provision shall also be made for contingent loss.

⁷¹ Source : Uniform Format of Accounts

⁷²A matter is regarded as material if its inclusion or non-disclosure is likely to distort the overall view of the accounts and influence decision of its intended user.

- IV) Revenue⁷³ shall not be recognized unless the related performance has been achieved, and property in the goods along with all significant risks and rewards of ownership have been transferred for price. No significant uncertainty exists regarding the amount of the receivable consideration and it is not unreasonable to expect the realization and ultimate collection of the amount of revenue.

Risk Assessment

The purpose of assessing risk is to determine areas of high risk to help develop an effective audit approach and to design audit procedure to ensure that the audit risk is reduced to an acceptably low level. This activity involves assessment of the risk of material misstatement at the financial statement level and at the assertions level for classes of transactions, accounts balances and disclosures so as to provide basis for designing and performing further audit procedures. The understanding of CRIS and its operations helps in identifying specific risk factors.

Audit Procedures

There are generally two different types of procedures used in audit programs:-

Control Procedures: Control procedures are tests designed to obtain reasonable assurance that the internal controls on which reliance is to be placed are operating effectively during the period under examination.

Substantive Procedures: Substantive procedures are designed to obtain evidence as to completeness, accuracy and validity of the data produced by the accounting system. Two substantive audit techniques are Analytical Review and Substantive Test of Details.

Analytical Review: Analytical Review is a substantive procedure used to detect monetary errors in financial statements given that they have occurred (inherent risk⁷⁴) and have not been detected by internal controls. (control risk⁷⁵).

Substantive test of details consists of examining samples of transactions or account balances.

⁷³ *Uniform format of Accounts*

⁷⁴*Inherent risk is the susceptibility of an account balance or class of transactions to misstatement that could be material, individually or when aggregated with misstatements in other balances or classes, assuming that there were no related internal controls.*

⁷⁵*Control Risk is the risk that a misstatement that could occur in an account balance or class of transactions and that could be material individually or when aggregated with misstatements in other balances or classes, will not be prevented or detected and corrected on a timely basis by the accounting and internal control systems.*

The guidelines framed/instructions issued by Headquarters office⁷⁶ from time to time for audit of financial statements (Balance Sheet, Income & Expenditure Account, Receipts & Payments Accounts, various schedules etc.) will be followed.

6. COMPLIANCE AUDIT

The scope of audit of CRIS includes regularity audit. It embraces audit of financial systems and transactions to check the compliance with applicable statutes and regulations and observance of probity and propriety. The main objectives of Compliance audit are to ensure that:

- I) there is a provision of funds for the expenditure duly authorized by a competent authority; the expenditure is in accordance with a sanction properly accorded and is incurred by an officer competent to incurit;
- II) payment has been made to the proper person, has been so acknowledged and recorded that a second claim on the same account is impossible;
- III) the charge is correctly classified, and that if a charge is debitible to the personal account of a contractor, employee or other individual, or is recoverable from him under any rule or order, it is recorded as such in a prescribed account;
- IV) in the case of audit of receipt(a)sums due are regularly recovered and checked against demand and (b) sums received are duly brought to credit in the accounts;
- V) expenditure conforms to the following general principles, which have, for long, been recognized as standards of financial propriety, namely:-
 - a) the expenditure is not *prima- facie* more than the occasion demands, and that every employee of the entity exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money;
 - b) no authority exercises its powers of sanctioning expenditure to pass an order, which will be directly or indirectly to its own advantage,
 - c) public monies are not utilized for the benefit of a particular person or section of the community unless the amount of expenditure involved is insignificant; or a claim for the amount could be enforced in a court of law; or the expenditure is in pursuance of a recognized policy or custom,
 - d) the amount of allowances such as travelling allowance granted to meet expenditure of a particular type is so regulated that the

⁷⁶ [Manual of Instructions on Audit of Autonomous Bodies, Practice Notes on Financial Attest Audit of Autonomous Bodies issued vide PPG Practice Note NO. 310 16/PPG-II//2017 dated 25 October 2017, Chapter 3, 4 and 8 of Regulation on Audit and Accounts \(2020\)](#)

allowances are not on the whole a source of profit to the recipient.

In compliance audit, following points need to be examined:

- I) non-compliance to laws, rules, lacuna in law/procedure, policy regularity issues,
- II) violation of contractual obligations, undue favours to contractors,
- III) avoidable/excess expenditure, wasteful/infructuous expenditure, delay in commissioning of equipment, non-achievement of objectives etc.
- IV) the check list prescribed/instructions/guidelines issued by Headquarters office in respect of compliance audit will be followed during compliance audit of CRIS⁷⁷.

6.1 Checks at Regional Offices

- I) Whether duty register of officers/staff has been maintained at Regional offices and officers/staff were aware of their roles and responsibilities?
- II) Whether CRIS client's (Railway's) request for upgradation/modification/changes in the application software were carried in accordance with the prescribed Changed Management Procedure and changes were released online by the authorized official(s) after adequately testing the software, obtaining requisite approval from all concerned and ensuring compliance with CRIS's IT Security Policy?
- III) Whether systems installed at CRIS's regional/site offices or systems under the jurisdiction of CRIS's regional/site offices were maintained as per the MoU executed with Railway Administration/as per terms and conditions of their maintenance contract?
- IV) Whether T&P/Assets Register (hard/soft form-if required) was properly maintained and all the relevant entries required to be entered in the register were entered into it?

7. EVALUATION OF INTERNAL CONTROL MECHANISM

Evaluation of Internal Control Mechanism is essential because an assurance on Internal Control System is included in an 'Annexure' to the Separate Audit Report. The evaluation is aimed at assessing whether internal control system is adequate and commensurate with the size and nature of the CRIS and to identify deficiencies/weakness in the system and to provide recommendations for improvement/strengthening of internal control system. The issues/areas that would have to be addressed in internal control evaluation⁷⁸ are as under:

- I) Whether the internal control system is designed to provide a reasonable assurance of fulfilling accountability obligations, complying with laws

⁷⁷ [Chapter 4 and 5 of Compliance Audit Guidelines issued by C&AG office](#)

⁷⁸ [For details, refer to Internal Control Evaluation Manual issued by C&AG of India.](#)

- and rules, orderly conduct of operations in an ethical, economical, efficient and effective manner and safeguarding of assets against losses?
- II) Whether Governing Council held at least one meeting in a financial year to review and monitor the activities of CRIS⁷⁹ and Executive Committee held at least one meeting in every quarter (minimum four meetings in a financial year) to review and monitor the activities of CRIS and to take remedial measure, as deemed fit to achieve aims and objectives of CRIS? If not, how this has affected the working of CRIS⁸⁰?
- III) Whether any addition/alteration/modification to the CRIS bye-laws/rules & regulations were approved by the Governing Council⁸¹? Whether there was a clear delegation of power amongst the various level of management? Whether any delegation of power, functions and duties to any officer/CRIS member by the Managing Director was in accordance with the prior approval of GC/EC for delegation to lower authorities?
- IV) Whether IT Controls were in place for CRIS computerized systems?
- V) Whether Cash Book was maintained in the prescribed form? Whether every transaction was supported by an authentic voucher and vouchers were serially numbered?

8. ADEQUACY OF INTERNAL AUDIT SYSTEM

An assessment of internal audit system, which is an essential part of the Internal Control Mechanism, is aimed at examining whether internal audit system is adequate and commensurate with the size and nature of CRIS and to identify deficiencies/weakness in the system and to provide recommendations for its improvement/strengthening. It should, inter alia, be seen:-

- I) Whether internal audit wing is established in the CRIS and covered all activities/wings of CRIS? Whether internal audit wing is reporting to the top management/head of the CRIS or not?
- II) Whether internal audit findings are promptly issued to the concerned wings and their response received timely? Outstanding internal audit paras (if any) should be reviewed. Whether corrective measures are being taken on the findings of internal audit by the CRIS management?

⁷⁹Para 1.1.1 and 1.1.2 of CRIS bye-laws/rules & regulations (Chapter 3)

⁸⁰ Para 7 of chapter II of CRIS bye-laws/rules & regulations

⁸¹ Para 12 of chapter II and Para 4.1(d) & (e) of chapter III of CRIS bye-laws/rules & regulations

List of ICAI Accounting Standards (Effective in 2019)

AS 1	Disclosure of Accounting Policies
AS 2	Valuation of Inventories
AS 3	Cash Flow Statements
AS 4	Contingencies and Events Occurring After Balance Sheet Date
AS 5	Net profit or Loss for the period, Prior Period Items and Changes in Accounting Policies
AS 7	Construction Contracts
AS 9	Revenue Recognition
AS 10	Property, Plant and Equipment
AS 11	The Effects of Changes in Foreign Exchange Rates
AS 12	Government Grants
AS 13	Accounting for Investments
AS 14	Accounting for Amalgamations
AS 15	Employee Benefits
AS 16	Borrowing Costs
AS 17	Segment Reporting
AS 18	Related Party Disclosures
AS 19	Leases
AS 20	Earnings Per Share
AS 21	Consolidated Financial Statements
AS 22	Accounting for Taxes on Income
AS 23	Accounting for Investments in Associates
AS 24	Discontinuing Operations
AS 25	Interim Financial Reporting
AS 26	Intangible Assets
AS 27	Financial Reporting of Interests in Joint Ventures
AS 28	Impairment of Assets
AS 29	Provisions, Contingent Liabilities and Contingent Assets

Note: Accounting Standards AS- 6, AS-8, AS-30, AS-31 and AS-32 are no longer effective as these have been either covered by other AS (AS-10, AS-26, AS-11, AS-13) or have been withdrawn

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CHAPTER-18- RAIL LAND DEVELOPMENT AUTHORITY

1. BRIEF ABOUT THE DEPARTMENT

Rail Land Development Authority (RLDA) is a Statutory Authority, under the Ministry of Railways, set-up by an amendment to the Railways Act, 1989, for development of vacant Railway Land for commercial use for the purpose of generating revenue by non-tariff measures. RLDA was constituted in terms of Extraordinary Gazette Notification dated 31.10.2006, as amended on 5.1.2007. The Rules for functioning of RLDA have been notified in the Extraordinary Gazette dated 4.1.2007. Land which is not required for operational purposes in the foreseeable future would be identified by the Zonal Railways and the details thereof would be conveyed to Railway Board. Such plots of land would thereafter be entrusted to RLDA by Railway Board in phases for commercial development.

2. ORGANISATION HIERARCHY OF RLDA

The Executive Board of RLDA consists of Member (Infrastructure)/Railways Board as ex-officio Chairman, who is assisted by Vice Chairman, four Members⁸², eight General Managers, five Chief Project Managers, two Executive Directors and other supporting staff.

3. ROLES AND RESPONSIBILITIES OF THE DEPARTMENT

In terms of Section 4(D) of the [Railways Act 1989](#), RLDA has to discharge functions & exercise such powers of the Central Govt. in relation to the development of Railway land as are specifically assigned to it by the Railway Board. In terms of section 4E of the Act, specifically subject to such directions as may be given to it by Central Government, RLDA has been empowered to enter into agreement on behalf of Central Government and execute contracts.

Apex, Audit and Implementing Units

Being an autonomous body (AB), implementing units itself is RLDA. As such Apex & Implementing units does not exist separately.

4. ACTIVITIES

The following activities are being carried by RLDA:

- I) Commercial Development of vacant Railway Land
- II) Construction of Multi Functional Complexes (MFCs)
- III) Redevelopment of Stations
- IV) Redevelopment of colonies

⁸²*Member Planning, Member Revenue, Member Project and Member business development*

5. IMPORTANT RISK PARAMETERS

The prime activity of RLDA is leasing of vacant Railway Land for commercial use for the purpose of generating revenue by non-tariff measures.

The risk analysis should be done on following parameters

- I) Quantum of non-tariff earnings.
- II) Number of Tender cases/ Contract cases both for consultancy and leasing of railway land and other miscellaneous cases.
- III) Result of last Audit.
- IV) Audit perception based on delay viz. awarding of consultancy contract/Lease contract with reference to entrustment of land.
- V) Audit perception based on News paper publications, Complaints lodged etc.

6. IT APPLICATIONS USED IN RLDA

- I) Saral Pay Package software is used for preparation of salary of the officials.
- II) GENIUS software is used for e-filing of TDS/GST.
- III) CMS: Claim Management System is used to settle the claim cases.

7. AUDIT OF RLDA

Audit of RLDA is divided in the following two stages:

Financial Attest Audit and
Compliance Audit

7.1 Financial Attest Audit

Format of Account: Before commencing the Financial Attest Audit, it should be seen that Accounts have been prepared in the prescribed uniform format of Accounts.

The Annual Financial Statements of Central Autonomous Bodies (ABs) comprise the following statements, prepared and presented in the formats and the manner as provided in the Uniform Format of Accounts:

- I) Balance Sheet;
- II) Income and Expenditure Statement ;
- III) Statement of Receipts and Payments;
- IV) Schedules to Financial Statements;
- V) Instructions and Accounting Principles;
- VI) Notes and Instructions for the Schedules; and
- VII) “Statement of GPF and NPS Accounts” prescribed in the format of accounts.

General Checklist for certification of accounts of Central Autonomous Bodies

General Points

- I) Whether the accounts have been approved by the competent authority?
- II) Whether the certificate for physical verification of cash was obtained?
- III) Whether confirmation of Bank Balances /Fixed Deposits from the respective Banks taken by AB/Internal Auditor?
- IV) Whether confirmation of Debtors/Loans and Advances from respective parties was taken?
- V) Whether significant Accounting Policies are formed in compliance of Accounting Standards (AS -1), specifically regarding basis of preparation of accounts such as accrual basis, revenue recognition, valuation of investment, Fixed Assets, Depreciation on fixed Assets, Accounting of Grants, Retirement benefits and application of accounting standards.?
- VI) Whether bank reconciliation statement is being prepared regularly? If there are very old cases appearing in the bank reconciliation, then the same needs to be properly investigated.
- VII) Whether contingent losses have been accounted for as per the requirement of AS 4? The amount of a contingent loss should be provided for by a charge in the statement of Income & Expenditure Account if it is probable that future events will confirm that an asset has been impaired or a liability has been incurred as at the balance sheet date and a reasonable estimate of the amount of the resulting loss can be made.
- VIII) The existence of a contingent loss should be disclosed in the financial statements if either of the conditions in preceding paragraph is not met.
- IX) Assets and liabilities should be adjusted for events occurring after the balance sheet date that provide additional evidence to assist the estimation of amounts relating to conditions existing at the balance sheet date.
- X) Whether there is change in rate/accounting policy on depreciation. If so, the same needs to be disclosed and quantified?
- XI) Whether autonomous body has drawn its accounts in the uniform format of accounts?
- XII) Whether adequate internal audit system is there considering the size and nature of business of AB? If the internal audit has been entrusted to Chartered Accountant firm, their terms and conditions of appointment, scope of work and consultancy fee be examined.
- XIII) Internal control is the process by which management structures an organization to provide assurance that an entity operates effectively and efficiently, has a reliable financial reporting system and complies with applicable laws and regulations. Main purpose of effective internal control is safeguarding assets, ensuring financial statement reliability,

promoting operational efficiency, and encouraging compliance with Management's directives. It should be seen that proper internal control system exists so as to achieve the aforesaid objectives.

- XIV) Whether number of meeting of different committees were held as per the manual provisions. Deficiencies, if any, may be suitably pointed out?
- XV) Whether the AB has its Accounting Manual?
- XVI) Whether Cash Book is being maintained in prescribed form?
- XVII) Whether Internal Control safeguards are put in place by Management of an organization to provide assurance that its activities are proceeding as planned?
- XVIII) Whether there is laid down procedure for the appointment of consultant on contract?
- XIX) Whether every transaction is supported by an authentic voucher and vouchers are serially numbered?

BALANCE SHEET

Fixed Assets

- I) Whether all additions to assets with account heads have been carried out with proper approvals and no inadmissible expenditure has been capitalized?
- II) Whether the assets sold or disposed off during the year and the capital gain /loss thereof have been accounted for?
- III) List of all works-in-progress as on 31st March with details of expenditure booked during current financial year should be checked. Whether all completed items have been removed from the work in progress and debited to concerned assets account?
- IV) Existence of proper record relating to ownership of land
- V) Material items retired from active use and held for disposal should be stated at their net book value or net realizable value whichever is less and shown separately in the financial statements.

Investments

- I) The value of investment as depicted in investment register should tally with the value of investment depicted in Balance Sheet. The discrepancy should be thoroughly checked and commented upon.
- II) Investments classified as short term investments should be carried in the financial statements at the lower of cost and fair value determined either on an individual investment basis or by category of investment, but not on an overall basis.
- III) Investment classified as long term investments should be carried in the financial statements at cost. However, provision for diminution shall be

made to recognize a decline, other than temporary, in the value of the investments.

Cash and Bank Balances

- I) Whether the fixed deposits register tallies with certificates/confirmation issued by the bank?
- II) The figures of certificate of physical verification of cash in hand should be tallied with the figures depicted in Balance Sheet.

Debtors

- I) Whether categorization is made for debtors where outstanding is more than 6 months and otherwise?
- II) Whether adequate provision for bad and doubtful debt has been made?

Current Liabilities

- I) Whether provisions for retirement benefits had been made in the accounts on actuarial basis? Non provision/ under provision of retirement benefits should be suitably commented upon?
- II) Whether suitable provision for salary/allowances for the month of March has been made or not? It should be seen that AB have made provision for these expenses during previous year also. If no opening provision have been made the same may be commented.
- III) Whether liability for unspent grant has been provided? The advances on capital accounts should not be treated as utilization of grant and should be shown as unutilized grant.
- IV) Whether the assumptions made by the actuary were realistic and based on current trends?

INCOME & EXPENDITURE ACCOUNT

Income

- I) Whether grant in aid has been properly segregated and only grant for revenue purpose is recognized as income in Income & Expenditure Account?
- II) The grant for capital expenditure should be routed through Balance Sheet.
- III) Grants received before 31st March but the cheques received their against in April or next financial year should be taken in the accounts and equal amount should be shown as recoverable from the grantor.
- IV) Whether loss/profit on sale of fixed assets has been properly accounted for?
- V) Whether all items of income such as rent for quarters, office premises, shops, banks and post offices, electricity charges due but not received/recovered have been accounted for?

Expenditure

- I) Whether the accrued expenditure for salary/rent/electricity bill etc has been booked for 12 months ending March?
- II) Whether Prepaid expenses against Insurance Premium, Annual maintenance contracts and any other item of expenditure where the benefits spills over to the next financial year and the periods covered by such payments have been accounted for properly?

RECEIPTS AND PAYMENTS ACCOUNT

- I) It should be ensured that only actual cash transactions should be depicted in Receipt & Payment Account as it is observed that sometime R&P Account included receivable/payable amounts.
- II) It should be seen that closing balance of cash/bank balances of Receipt and Payment Accounts tally with the closing balance of cash/bank balances as appearing in the Balance Sheet.

System of Physical verification of fixed assets:

- I) Whether fixed assets have been physically verified by the Management at the end of the year? Whether any material deficiencies were noticed on physical verification and if so, the same have been properly dealt with in the books of accounts?
- II) Whether fixed assets register had been maintained in the proper format?
- III) In case no physical verification has been conducted, the period from which it has not been done may also be brought out to show the gravity.

System of Physical verification of inventory:

- I) Whether the physical verification of inventory has been carried out by the Management at reasonable intervals?
- II) Whether the item wise, highest and lowest levels of consumable stock have been fixed and maintained? Whether the valuation of inventory done as per accepted norms of ICAI.
- III) Whether inventories were issued based on proper authentication?

Regularity in payment of statutory dues:

Whether the AB is regular in depositing undisputed statutory dues including Provident Fund, Employees' State Insurance, Income Tax, GST (Sales Tax, Service Tax), Custom Duty and any other statutory dues with the appropriate authorities? If not, indicate the extent of the statutory dues at the close of financial year outstanding for more than six months from the date they became payable.

7.2 Compliance Audit

Compliance audit is based on revenue generation by way of commercial utilisation of railway land entrusted to RLDA by Railway Board.

Procedure for entrustment of Land by Railway Board to RLDA:

Sites for commercial development will be identified by the Zonal Railways and advised to Railway Board with GM's approval (At the time of identification for entrustment of land, the Zonal Railway shall ensure that it is in full possession of unimpaired title of land and land title records, plans etc., and that requisite mutation exists in Revenue/Municipal records in favour of the Railways). Railway Board will entrust the Railway Land for commercial development to RLDA. RLDA may also suggest sites to the Zonal Railways for this purpose. It may not be possible at the time of entrustment of land to specifically and clearly demarcate the precise boundaries of the land to be used for commercial development since the same would depend upon market feasibility study to be carried out by the RLDA. The exact land area/boundaries would be finalized based on the modalities indicated as under:

- I) After the entrustment of land by Railway Board, RLDA shall conduct a feasibility study with regard to the potential of commercial development, i.e., it will carry out necessary market survey to assess the potentiality for development of land and work out the best model of commercial development in terms of best possible revenue returns. RLDA would correspond with Zonal Railway w.r.t. all issues pertaining to the land including removal of encroachments, modification in area etc, as required.
- II) On the basis of market feasibility report, RLDA shall in consultation with Zonal Railways, finalize the exact area of land along with boundaries etc. that will be taken up for commercial development. The exact area of the Railway Land to be used for commercial development shall be mentioned in a joint "Handing over Note".
- III) In case the entrustment letter to RLDA does not indicate the land area, the site/ area shall be finalized by RLDA in consultation with GM/Zonal Railways. In case the land area has been indicated in the entrustment letter, variation in area of land can be finalized by RLDA in consultation with the Zonal Railways and with the approval of GM/Zonal Railways as a part of such entrustment.

Audit of Consultancy Contractor (Financial Valuation/Architectural): RLDA conduct feasibility study with regard to the potential of commercial development of land and if it is found that projected earning of land is more than Rs.10 crore then RLDA appoint consultancy contractor for second and best opinion.

The Financial Consultant prepares the financial model, determining lease period, analysing and suggesting project model, determining reserve price, marketing of the project, preparation of Tender/Bid document and assisting RLDA in Bid process and updating of valuation in case there is a long gap between the original valuation and the bidding time due to any reason.

Architectural consultant are required to collect data, do site appraisal and examine scope stated in Request for Proposal (RFP), prepare Architectural Plans/Layout Plan/Master Plan for the purpose of obtaining NOC/change of land use (CLU) etc.

Audit of Tender for appointing consultancy contractor

It should be checked that:

- I) proper arrangements exist for giving due publicity for tenders invited and the response is quite good. Further, before acceptance of the tendered rates, whether their reasonableness and competitiveness was established,
- II) a consultant engaged by the employer has to have certain degree of accountability on its part for any advice or service rendered to the employer. To ensure adequate accountability, suitable terms and conditions for apportioning accountability between the employers and consultant exists,
- III) there is no undue delay in finalisation of tenders and communication of its acceptance to the tenderer,
- IV) the reasons for not accepting the lowest tender have been recorded,
- V) the appointment of consultants was done in a transparent manner after following the competitive tendering system,
- VI) role of consultants is well-defined,

Audit of Contract

It should be checked that:

- I) The terms of the contract are precise and definite leaving no room for ambiguity,
- II) Contract is signed by an authority who is competent to enter into contracts and simultaneously signed by the contractor or his authorised agent,
- III) The security deposit in the appropriate form and of correct amount has been lodged within the period stipulated in the contract,
- IV) Time schedule for execution of the work as defined in the tender, *e.g.* preparation of valuation report, preparation of Request for Proposal (RFP) etc. was followed by the contractor,
- V) Penal clauses for deficiency in service should invariably be stipulated in the contracts/MOUs with the consultants.
- VI) There is no ambiguity in the conditions of the contract.

Audit of Contract for leasing of land:

Procedure for entrustment of land to RLDA has been described in para no. 2-Transaction Audit. After finalization of all activities related with Financial/Architectural Consultancy and if found that sites are viable for commercial development then RLDA advertise the RFP for leasing out of commercial land through transparent bidding process. The bidding process for

the selection of a suitable Developer should be done on the basis of 2 (two) packet system i.e. by submission of Technical and Financial bids separately. The successful bidder should be technically eligible and offer given by him should have highest upfront lease premium and subsequent annual lease rent.

Audit of Tender for leasing of land

While conducting audit of tender for leasing of land, it should be seen that:

- I) proper arrangements exist for giving due publicity for tenders invited and the response is quite good, before acceptance of the tendered rates, their reasonableness and competitiveness have been established,
- II) there is no undue delay in finalisation of tenders and communication of its acceptance to the tenderer,
- III) the reasons for not accepting the highest bidding have been recorded,
- IV) the appointment of bidder has been done in a transparent manner and after following the competitive tendering system,
- V) role of bidders is well-defined.

Audit of Contract

It should be checked that:

- I) The terms of the contract are precise and definite leaving no room for ambiguity,
- II) Contract is signed by an authority who is competent to enter into contracts and simultaneously signed by the contractor or his authorised agent,
- III) The security deposit in the appropriate form and of correct amount has been lodged within the period stipulated in the contract,
- IV) Bidder has deposited the lease amount and other dues well in time as per the tender condition,
- V) All formalities as mentioned in the para no. 26 of Land Development Hand Book Part-I(LDHB) (Regulations for bids and lease agreement) were carried out before executing the agreement,
- VI) Time schedule for execution of the work as defined in the tender [Land Development Hand Book Part-III(Instructions to Bidder)] has been followed by the bidder,
- VII) Penal clauses for deficiency in service should invariably be stipulated in the contracts/MOUs with the consultants.

ESTABLISHMENT AUDIT

Sanctions

- I) All sanctions and orders involving financial considerations are endorsed by the Finance Department, wherever necessary,

- II) Sanctions are issued under the signature of the officers concerned in ink and not over cyclostyled signatures,
- III) Sanctions are financially justified duly satisfying the Standards (canons) of financial propriety,
- IV) The sanctioning authority is competent to do so as per the Schedule of Powers (SOP).

Audit of pay bills-

- I) There is proper sanction to the post held by the employee,
- II) The employee is entitled to the amount paid to him,
- III) Allowances are given as per the RLDA's rules and regulations issued from time to time,
- IV) Deductions for P.F. subscriptions are in accordance with the provisions of the Provident Fund rules and the deductions are traced into the recovery sheets,
- V) Deductions of NPS subscription is in accordance with the provision,
- VI) The amount has been correctly acknowledged by the employee.

Travelling Allowance Bills

- I) Travel by air, if any, is covered by the rules or special sanction thereof,
- II) whether officers who countersign their own bills do not abuse this Privilege and use due diligence,
- III) Whether a change of Headquarters in certain instances would not result in a reduction of travelling allowance,
- IV) Whether arrangements exist to deface travelling allowance journals accompanying travelling allowance bills in a proper manner to prevent them from being passed a second time for payment.

Registers of foreign service contribution

This register should be checked to see that correct recoveries are being made towards leave salary, pensions, provident fund contributions, gratuity etc.

Passes and P.T.O

It should be checked that Passes and PTOs were issued according to the instructions mentioned in the [Railway Servant Pass Rule – 1986](#) and instructions issued from the Railway Board's from time to time.

Contingent vouchers

The general instructions issued by RLDA in respect of contingent vouchers should keep in mind. In the audit of contingent vouchers it should be seen, inter-alia, that:-

- I) voucher has received such sanction as is necessary;
- II) expenditure has been incurred by an officer competent to incur it;

- III) no canon of financial propriety is infringed;
- IV) the bill is in proper form;
- V) the amount in words and figures agree;
- VI) the rates are apparently not extravagant;
- VII) bills containing charges for miscellaneous supplies bear a certificate that the articles have been received in good condition and entered in the stock account.

Leave account

During the checking of leave account, following points are to be checked:

- I) Leaves are granted as per the leave rules.
- II) Leave salary charged on the basis of the statement regarding calculation of average pay, absentee statement, memorandum of differences etc.

Note : In addition to the coverage of the issues mentioned above during Financial Attest Audit and Transaction Audit, the manual provisions contained in various auditing guidelines/guidance notes such as [Financial Attest Auditing Guidelines](#), [CAG's Rules and Regulations, 2020](#) etc. may also be complied with, according to the mode of Audit being undertaken. Compliance of [CAG's Auditing Standards, 2017](#) is mandatory and failure to observe the audit standards will render the Auditor answerable for such failure.

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CHAPTER 19 - WORKING OF RAILWAY SPORTS PROMOTION BOARD

1. INTRODUCTION

In pursuant to Section 26 of the Indian Companies Act, VII of 1913, Indian Railways Athletic Association established in 1928 to organize and control sports and athletics on Indian Railways was further registered as Company with limited liability without the addition of the word “Limited” to its name vide letter dated 12th April 1943 issued by the Chief Commissioner, Delhi Province. As per [Companies Act, 1956](#), the Company got place under Section 25 of the Act and the name was changed to “Railway Sports Control Board” (RSCB) in 1956 and subsequently to “Railway Sports Promotion Board” (RSPB) in 1998 so as to bring the nomenclature in tune with the functions of the Board.

2. ORGANISATIONAL HIERARCHY

Executive Committee of the RSPB comprises:

- I) President (Member Staff, Railway Board)
- II) Vice President (among the rank of Senior Officers of Railway Board)
- III) Treasurer
- IV) Secretary
- V) Joint Secretary

3. ROLES AND RESPONSIBILITIES OF THE RSPB

3.1 At Ministry/Board Level

The object of RSPB is to organize, promote and develop all recognized sports and games and such other games as decided by the Board. RSPB works for the promotion and development of athletics on Indian Railways. It formulates plan and issue policies regarding conducting games in line with BCCI or Associations/Federations. RSPB approves conducting any national and All India Inter Railway & other open tournament and exhibition matches in any games on Indian Railway. It makes policy to provide coaching and training facilities in various games to sports persons on Indian Railways to improve their standard & performances in national and international tournaments. RSPB provides financial assistance to organize games and sports infrastructure grant is given to develop stadium, courts & grounds etc. besides procuring of fitness and other equipment for the Railway players. RSPB plays role in development of sports at national and international level on Indian Railway.

3.2 Zonal Railways/production units/other organizations level

An annual President Secretary Meeting (PSM) is held in the beginning of the financial year i.e. in the month of April/May to decide the games/sports activities being organized during the financial year at RSPB level. Thereafter, concerned zonal railways/production units will have to submit their details along with estimated expenditure on concerned sports/games proposed to be organized. After scrutiny of estimates, the financial grants are sanctioned by the RSPB to the concerned zonal railway/production units/other organizations etc. After completion of game, the details of expenditure incurred are sent to RSPB by the concerned zonal railway/production units.

There are various sports associations in zonal railways. Audit of zonal railway sports associations is conducted by different zonal railway audit offices.

Apex, Audit and Implementing Units

Being an apex body, RSPB maintains its accounts as per provisions of Companies Act. Hence, RSPB itself is an Apex, Audit and Implementing unit.

4. LIST OF ACTIVITIES

The main functions of the RSPB are as under:

- I) correspondence with Railway Board in connection with Demands for budget/grant from the Railway Board
- II) to give financial assistance to various affiliated associations to meet the requirement to organize inter divisional/zonal level sports tournaments,
- III) providing infrastructure grant/assistance to associated zonal railway/production units sports associations, for development of sports infrastructure,
- IV) to make arrangement for tour, visa, transport etc. for athletics' and tour management for various international sports tournaments,
- V) procurement of sports material/kit for various sports activities as well as for athletics; and
- VI) Settlement of bills/claims of players and tour management.

5. IMPORTANT RISK PARAMETERS WITH RESPECT TO THE ACTIVITIES

Previous Balance Sheet, Income & Expenditure Accounts and Audit Reports: The auditor should ensure that the accounts of the entity have been approved by the competent authority. The auditor should inspect aforesaid documents in order to confirm that the balances therein are correctly carried forward in the new books. Perusal of the last Audit Report may give some important information useful to the auditor in his work of audit. He should also see whether the assurance given by the Management in the past has been taken

care of now. The previous Audit Reports help the auditor in understanding the working of the Company.

System of Internal Check:

- I) The auditor should obtain a written statement from a responsible officer regarding the system of internal check, internal audit and the system of accountancy adopted by the Company.
- II) He should also obtain a list of the officers of the Company and the jobs assigned to them. This information shall help him in the quick disposal of queries. In case of any doubt of a transaction, the concerned officer may be contacted for getting the necessary information.

The auditor should satisfy as to:

- a) whether, in his opinion and to the best of his information and according to the explanation given to him, the accounts give the information required by the Act and give a true and fair view of the state of the Company's affairs in the case of the balance Sheet as at the end of the financial year and in the case of the Income & Expenditure Account for the financial year.
- b) whether, he has obtained all the information and explanations which to the best of his knowledge and belief were necessary for the purpose of his audit.
- c) whether, in his opinion, proper books of account, as required by law have been kept by the Company so far as appear from the examination of those books and proper returns adequate for the purpose of his audit have been received from branches, if any, not visited by him.
- d) whether, the Company's balance sheet and income and expenditure account dealt with by the Report are in accordance with the books of account and returns.

Further, the following checks should also be exercised during the course of audit to see:

- I) whether, the budget/grant received from the Railway Board is spent on the purpose for which it has been granted?
- II) whether, the Company have an appropriate internal financial control system for disbursement of financial assistance and grant?
- III) whether, the Company has appropriate internal financial control system for giving advance payment to the team member for tournament to be spent under different heads of expenditure?
- IV) whether, there is a transparent system of tendering or quotations for purchase of material/sports kits that are to be used in tournament?

It should also be verified from the records and systems that there should be:

- I) proper control over the grant given to the other associations with regards to its usages;
- II) adequate control over the payment made as advances,
- III) sufficient control over air fare claims with the proof of travelling like boarding passes etc. in place,
- IV) control over coaches for distribution of kits among the members; and
- V) proper maintenance of vouchers and records.

Further, as per Para 2.5.17 of [Chapter-5 of C&AG’s Manual of Standing Orders \(Audit\)](#), it should be specifically examined in the course of audit of Government companies whether:

- I) the provisions of the [Companies Act, 1956](#) or the relevant statutes governing the Company concerned have been complied with;
- II) there has been any material deviation from the objectives listed in the Company’s Memorandum of Association and Articles of Association;
- III) instructions of the Government of India, State government, Reserve Bank of India, etc. have been followed in conducting financial transaction;
- IV) pronouncements of the Institute of Chartered Accountants of India (ICAI) relating to Accounting Standards (which are mandatory) and standard auditing practices have been complied with, and its guidance notes and opinions in regard to accrual accounting, reserves created during revaluation of fixed assets, expenditure incurred during construction, treatment of excise duty, debtors, loans and advances, investments, etc. have been adhered to;
- V) accounting procedures for proper control over expenditure and realization of revenues are adequate;
- VI) there is any large accumulation of surplus stores/finished stock;
- VII) the method of charging depreciation on the assets is reasonable;
- VIII) bad and doubtful debts have outstanding for long periods and, if so, the reasons therefore;
- IX) major contract agreements have been concluded in the Company’s best interests and their terms and conditions have been enforced, and
- X) internal control mechanisms that assist the Management in safeguarding assets and resources and in complying with laws and regulations, and provide assurance about the accuracy and completeness of accounting records, are available and operate as desirable.

6. LIST OF ITEMS TO BE CHECKED DURING AUDIT:

- I) Budget/Grant received from the Ministry of Railways (Railway Board)
- II) Journal Book
- III) Ledgers

- IV) Cash Book
- V) Receipt & Payment Account
- VI) Trial Balance/Balance Sheet
- VII) Journal vouchers especially for the month of March and April of the respective year
- VIII) Tender system for procurement of sports material, if any.
- IX) Financial assistance, if any, received from different federations i.e. Hockey, Football etc.
- X) Disbursement of budget/grant to various railway sports associations, Production Unit/Workshop sports association affiliated to RSPB.
- XI) Bank reconciliation statement
- XII) Fixed Assets Register
- XIII) Memorandum of Association and Articles of Association

Note: RSPB has assigned a work to a software company to develop software for the computerization of its accounts. The same is under process

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CHAPTER 20- RAIL PUBLIC SECTOR UNDERTAKINGS

AUDIT OF COMPANIES UNDER THE ADMINISTRATIVE CONTROL OF MINISTRY OF RAILWAY

1. INTRODUCTION

The office of Principal Director of Audit (PDA)/Director General of Audit(DGA), Railway Commercial(RC) was initially formed in May 2012 as a result of restructuring in 2012. There were two wings viz Railway Audit Wing and Commercial Audit Wing. The Railway Audit wing consisted of Central Organisation for Modernisation of workshops (COFMOW), New Delhi, Diesel Loco Modernisation Workshop (DMW), Patiala and Rail Coach Factory (RCF), Kapurthala. The audit of 17 companies was entrusted to Commercial Audit Wing which has now increased to 37.

The Office of C&AG, New Delhi vide Office Order dated 07.04.2017 separated non commercial audited entities from the office of the PDA/DGA(RC). Vide the above letter the non-commercial audited entities namely COFMOW, New Delhi, DMW Patiala and RCF Kapurthala were transferred to DGA (NR). At present, the office of the PDA/DGA, Railway Commercial (RC) is situated at 4 DDU Marg, New Delhi.

2. AUDIT JURISDICTION

The office of the PDA/DGA(RC)is having 37 companies (including one defunct company*) under its audit jurisdiction as detailed below:-

Sl.	Name of the Company
1	Container Corporation of India Limited (CONCOR)
2	IRCON International Limited
3	RITES Limited
4	Indian Railway Catering & Tourism Corporation Limited (IRCTC)
5	Rail Vikas Nigam Limited
6	Dedicated Freight Corridor Corporation Limited
7	Rail Tel Corporation of India Limited (RCIL)
8	Indian Railway Finance Corporation Limited (IRFC)
9	SIDCUL CONCOR Infra Company Ltd
10	CONCOR AIR LIMITED
11	Fresh and Healthy Enterprises Limited
12	Punjab Logistics Infrastructure Limited (PLIL)

13	IRCON Infrastructure Services Limited
14	IRCON Davangere Haveri Highway Ltd (IDHHL)
15	Indian Railway Stations Development Corporation Limited (IRSDCL)
16	Railway Energy Management Company Limited (REMCL)
17	SAIL RITES Bengal Wagon Industries Limited (SRWBIL)
18	National High Speed Rail Corporation Ltd (NHRCCCL)
19	Bharuch Dahej Rail Company Limited (BDRCL)
20	Kutch Railway Company Limited
21	Pipavav Railway Corporation Limited
22	Krishnapatnam Rail Company Limited
23	Haridaspur Paradip Railway Company Limited, Bhubaneswar.
24	IRCON PB Tollway Ltd.
25	IRCON Shivpuri Guna Tollway Limited.
26	IRCON Vadodara-Kim Expressway
27	Surat Integrated Transportation Development Corporation Ltd.
28	Railtel Enterprises Limited
29	NRTU Foundation
30	High Speed Rail Corridor Corporation Limited
31	IRCON Gurgaon Rewari Highway Limited
32	IRCON Haridwar Bypass Limited
33	IRCON Akloli-Shirsad Expressway Limited
34	IRCON Ludhiana Rupnagar Highway Limited
35	IRCON Bhoj Morbe Expressway Limited
36	IRCON Renewable Power Limited
37	⁸³ Wagon India Limited

3. BRIEF OF ACTIVITIES OF COMPANIES

The Company specific brief and activities performed by each Company under the audit jurisdiction of this office has been given in detail in Annexure – I.

⁸³ *Defunct/Under liquidation*

4. CHECK LIST FOR COMPLIANCE AUDIT

The Company specific issues to be examined during the Compliance Audit of these companies have been specified in Annexure – II.

5. FINANCIAL ATTEST AUDIT OF COMPANIES

Section 129 of [Companies Act 2013](#), provides for preparation of Financial Statements. Schedule III to the Companies Act, 2013 ('the Act') was notified along with the Act itself on 29 August, 2013 thereby providing the manner in which every Company registered under the Act shall prepare its Financial Statements. Financial Statements as defined under the Act include Balance Sheet, Statement of Changes in Equity for the period, Statement of Profit and Loss for the period and the Notes.

Ministry of Corporate Affairs ('MCA') notified [Indian Accounting Standards](#) ('Ind AS') on February 16, 2015. Further, MCA notified amendments to Schedule III to the Act on 6th April 2016 whereby:

- In the existing Schedule III, the heading "General Instructions for preparation of Balance Sheet and Statement of Profit and Loss of a company" was substituted as

"Division I

Financial statement for a company whose Financial Statements are required to comply with the [Companies \(Accounting Standards\) Rules, 2006](#).

GENERAL INSTRUCTIONS FOR PREPARATION OF BALANCE SHEET AND STATEMENT OF PROFIT AND LOSS OF A COMPANY"

- At the end of Schedule III the following was inserted

"Division II

Financial Statements for a company whose Financial Statements are drawn up in compliance of the [Companies \(Indian Accounting Standards\) Rules, 2015](#).

GENERAL INSTRUCTIONS FOR PREPARATION OF FINANCIAL STATEMENTS OF A COMPANY REQUIRED TO COMPLY WITH Ind AS"

Formats of Financial Statements for companies were also given in Division II.

5.1 Audit of Financial Statements of Government Companies

The statutory auditors appointed by the CAG under Section 139 of the Companies Act, 2013, conduct audit of accounts of the government companies and submit their report thereon in accordance with Section 143 of the [Companies Act, 2013](#). The CAG plays an oversight role by monitoring the performance of the statutory auditors with the overall objective that the statutory auditors discharge the functions assigned to them properly and effectively. This function is discharged by exercising the power

- I) to issue directions to the statutory auditors under Section 143 (5) of the [Companies Act, 2013](#), and
- II) to supplement or comment upon the statutory auditor's report under Section 143 (6) of the [Companies Act, 2013](#).

5.2 Supplementary Audit of Financial Statements

The office of PDA/DGA(RC) conducts supplementary audit under Section 143 (6) of the Companies Act, 2013 of financial statements of the Companies under audit jurisdiction of this office.

While conducting the supplementary audit of financial statements the audit party should follow the following broad guidelines:

- I) The major heads of Balance Sheet, Statement of Profit and Loss and Cash Flow Statements should be selected at the time of desk review and needs to be approved by the Group Officer before commencement of Audit.
- II) The major heads may be selected based on the following parameters:
 - a) Change in the Company's line of service/product during the financial year.
 - b) Change in law/statute impacting the working of the Company.
 - c) Any change in accounting policy of the Company impacting the financial results of the Company.
 - d) Changes in accounting standards impacting the financial statements of the Company.
 - e) Major capitalisation done by the Company during the year
- III) The major heads of the accounts as selected above would be examined in detail by following Top to Down approach. Top to Down approach means the account head would be examined in detail starting from Balance Sheet/Statement of Profit and Loss to Voucher level, if required.

Suppose, if select the head 'Capital work in progress'(CWIP) under Property Plant and Equipment in Balance Sheet, then following steps may be followed for Top to Down approach:

- a) Obtain project wise details of CWIP.

- b) After getting project wise details , head wise expenditure details of the selected project may be asked for.
- c) The detailed head wise expenditure submitted by the Company may be examined in detail to check whether the expenditure booked directly pertains to construction of project or not? If it directly pertains to the project it can be capitalised and if not directly pertains to the project it should be charged to revenue.
- d) For judging the nature of expenditure, the relevant vouchers may be asked for and examine the supporting papers attached with the voucher and if required, the relevant file may also be called for to examine the issue in detail.
- e) Further, the revenue earned during construction of the project and directly related to the construction of the project should be credited to the cost of the project. Examples of such revenue may be: sale of tender documents, interest on mobilisation advance given to contractor, interest earned on temporary investment of debt/ loan amount etc.

(The steps mentioned above are just for reference, the audit party may apply its own judgement while examining the issue.)

- IV) The Accounting Standards applicable to the Financial Statements of the Company should be identified and its compliance by the Company should be checked.
- V) Necessary disclosure required under Accounting Standards should be made by the Company and the same would also be examined in audit. In this regard guidance note on Ind AS – Disclosure check list issued by the ICAI may be referred.
- VI) The compliance to the comments of C&AG issued on the Financial Statement of the Company for the previous years should also be examined.
- VII) The compliance to the assurance given by the Company on the Audit observations on the Financial Statements of previous year should also be examined.
- VIII) It is also to be examined whether the Independent Auditor has complied with the directions/ sub-directions issued by the C&AG of India/ PDA/DGA(RC). The directions under section 143(5) of the Companies Act 2013 have been revised and the revised directions are applicable from the financial year 2018-19. A copy of the same has also been enclosed with these guidelines as Annexure – III.

Annexure – I

Specific Brief & the Activities of the Companies**1. Container Corporation of India Limited (CONCOR)**

Brief:- CONCOR was incorporated in March, 1988 under the Companies Act, and began its operation in November, 1989 by taking over seven Inland Container Depots(ICDs) from the Indian Railways. CONCOR has attained the status of “Nav-Ratna” during 2013. The affairs of the Company are managed by Board of Directors which comprises Chairman cum Managing Director, Director (Finance), Director (Domestic), Director (Project and Services), and Director (International Marketing & Operations).

Activities:-

- I) To carry out the business of multimodal transport operators, general carrier of international and domestic cargo within India and abroad by all modes.
- II) To set up and manage consolidation and cargo handling terminals such as ICDs and Container Freight Stations (CFS)
- III) To provide warehousing facility for import, export and domestic at suitable location in India and abroad.
- IV) To act as clearing and forwarding agent.
- V) To provide technical know-how and management services to any person, firm or body corporate.

2. IRCON International Limited

Brief:- IRCON International Limited (IRCON), a government Company was incorporated by the Central Government (Ministry of Railways) under the Companies Act, 1956 on 28th April, 1976. The Company was set up with the objective to carry out Railway construction works in India and or/abroad. It has eleven (11) subsidiaries viz. IRCON Infrastructure & Services Limited, IRCON PB Tollway Limited, IRCON Shivpuri Guna Tollway Limited, IRCON Davangere Haveri Highwal Ltd (IDHHL), IRCON Varodara-Kim Expressway, IRCON Gurgaon Rewari Highway Limited, IRCON Haridwar Bypass Limited, IRCON Akloli-Shirsad Expressway Ltd., IRCON Ludhiana Rupnagar Highway Ltd., IRCON Bhoj Morbe Expressway Ltd. And IRCON Renewable Power Ltd. As on 31st March 2022, there were three functional Directors comprising of Chairman & Managing Director, Director (Finance), Director (Projects) and, two part-time Director and five Independent Directors.

Activities:-

To carry out activities like Build-Operate and Transfer (BOT), Build-Operate-Own and Transfer (BOOT) and Build-Lease and Transfer (BLT) and carry out

business relating to purchasing, selling, letting on lease or hire purchase in India and or/abroad all kinds of machinery, plant, tools, jigs, fixtures, agricultural machinery, rolling stock, ships, trawlers, vessels, ships, barges, vehicles, construction machinery, air conditioning plants, air craft's and electronic equipment and rendering leasing consultancy advisory services. To carry out business to commercial operation of air transport services and other modes of transport including ships, trawlers, vessels, barges, automobiles and vehicles of every kind in passenger as well as cargo.

3. Rites Limited (Rail India Technical and Economic Service Ltd.)

Brief:-RITES Ltd. was incorporated on 26th April, 1974 to provide consultancy services to Railways and inspection of purchases made by Indian Railways. The authorized capital of the Company as on 31st March, 2021 was Rs.240 crore. Its Registered Office is in New Delhi and Corporate Office is located at Gurugram.The Company was formed basically to provide consultancy services to Railways and inspection of purchases made by Indian Railways.

Activities:-

The Company has subsequently diversified its activities to other fields of consultancies like roads, inland waterways, ports and harbours and airports. The Company has also taken up construction management contracts. The general powers of the Company are vested in the Board of Directors.The Company is headed by the Chairman & Managing Director who is assisted by Director (Finance), Director (Technical) and Director (Project Studies.) and other executives of the Company.

4. Indian Railway Catering & Tourism Corporation Limited (IRCTC)

Brief:- Indian Railway and Tourism Corporation Limited(IRCTC), a Government of India undertaking under the auspices of Ministry of Railways, was incorporated as a Company, on 27th September 1999, as an extended arm of the Indian Railways to upgrade, professionalize and manage the catering and hospitality services at stations, on trains and other locations and to promote domestic and international tourism through development of budget hotels, special tour packages, information & commercial publicity, global reservation systems and to promote train based tourism in India.

Activities:-

The Company has been doing the passenger services oriented business lines like setting up of Food Plazas on Railway premises, packaged drinking water 'Railneer', Rail Tour Packages and 'Internet Ticketing' bringing great deal of professionalism into the operations. The trial version of Next Generation E-Ticketing (NGeT) was launched in August 2014. The Catering and Hospitality segment of the Company includes Railway Catering and Hospitality and Non-

Railway catering and Hospitality. Only 4 Licensee operated units and 208 Departmental units continue to be with IRCTC. Corporate office of IRCTC is situated at New Delhi, which is headed by the Chairman & Managing Director, who is being assisted by three functional Directors, (Catering Services, Tourism & Marketing and Finance), and seventeen Group General Managers.

5. **Rail Vikas Nigam Limited (RVNL)**

Brief:- Rail Vikas Nigam Limited (RVNL) was incorporated on 24th January, 2003 under the administrative control of the Ministry of Railways with an objective of undertaking project development, mobilizing of resources, implementing the projects thereby to strengthen the Indian Railway network. The functions of the Company are managed by the Chairman-cum-Managing Director at the helm assisted by four functional directors who were in-charge of projects, operation, finance and Personnel. The Company has 35 Project Implementation Units (PIUs) spread all over the country for executing the works and projects.

Activities:-

The Company undertake project development, mobilizing of resources, implementing the projects thereby to strengthen the Indian Railway network.

6. **Dedicated Freight Corridor Corporation Limited**

Brief:- The Dedicated Freight Corridor Corporation of India Limited, (DFCCIL), New Delhi was incorporated as a Company under Companies Act, 1956 in October, 2006 under the Administrative Control of Ministry of Railways (MoR). The Company is headed by Managing Director who is assisted by Directors for discharging the functions of the Company and the Chairman, Railway Board is the Part Time Chairman of the Company. At the end of March 2021, there was a Managing Director, four Functional Directors and five Part Time Directors.

Activities:-

Institutional Development Activities and Designing, Planning, Construction, Maintenance and Operation of Dedicated Freight Corridors. The Company was incorporated with authorized capital of Rs.4,000 crore which has increased to Rs.8,000 crore (Rs.1000/- per share) and it's paid up capital stood at Rs.7,658.27 crore as at the end of March, 2018.

7. **Railtel Corporation Of India Limited (RCIL)**

Brief:- In order to build up a nation – wide optical Fibre Cable based broadband telecom and multimedia network, Rail-Tel Corporation of India (Company) commenced its business with effect from 26th September, 2000. The authorized and paid-up Share capital of the Company as on 31st March, 2021 was Rs.1000 crore and Rs. 320.94 crore respectively. Out of this Rs. 15 crore was received in

cash and remaining Rs. 305.94 crore was for consideration other than cash against the OFC related assets of Railways. It is a wholly owned subsidiary of Ministry of Railways. The organization of the Company is headed by the Chairman and Managing Director, who is assisted by three Functional Directors (Net work Planning & Marketing, Project Operation & Maintenance and Finance), Group General Managers, General Managers and other staff.

Activities:-

- I) To expeditiously modernize Railways train control, operational and safety system and network.
- II) To create a nationwide broadband telecom and multimedia network to supplement national telecom infrastructure super growth of telecom infrastructure to super growth of telecom internet and IT enabled value added services in all parts of the country specially rural, remote and backward areas.
- III) To significantly contribute to realization of goals and objectives of National Telecom Policy, 1999 and
- IV) Generating much needed revenue for implanting Railways Developmental Projects, safety enhancement and assets replacement Programme.

8. Indian Railway Financial Corporation Limited (IRFC)

Brief:-Indian Railway Finance Corporation Limited (IRFC) was incorporated in December, 1986 as a wholly Company is headed by the Managing Director assisted by Director (Finance), Group General Manager (Finance & Administration), Company Secretary & General Manager (Term Loans), General Manager (External Commercial Borrowings) and Joint General Manager (Finance & Accounts). The Financial Commissioner of Indian Railways functions as Ex-Officio Chairperson of the Company.

Activities:-

The Company is assigned the task of meeting the 'Extra Budgetary Resources' (EBR) requirements of Indian Railways as indicated in the Railway Budgets from year to year. IRFC acts as a financial intermediary between the financial market and Indian Railways.

9. SIDCUL CONCOR Infra Company Ltd.

Brief:-SIDCUL CONCOR Infra Company Ltd. (SCICL), a Joint Venture Company with shareholding of 74% and 26% of CONCOR and State Infrastructure & Industrial Development Corporation of Uttarakhand Ltd. (SIIDCUL) respectively. The Company is headed by Chief Executive Officer who is assisted by Chief Finance Officer, Company Secretary.

Activities:-

It has been incorporated for development of logistics park at vantage points in the state of Uttarakhand. The JVC has developed a state of art MMLP at Pantnagar. Authorized share capital of the Company stands at Rs.100 crore divided at 100,00,000 equity share of Rs.10 each, the subscribed and paid up capital of the Company is Rs. 100 crore which is held by CONCOR and State Infrastructure and Industrial Development Corporation of Uttarakhand Ltd. in the ratio of 74:26.

10. CONCOR Air Ltd.

Brief:-CONCOR Air Ltd.(CONCOR Air), a wholly owned subsidiary Company of CONCOR, executed an agreement with MIAL (Mumbai International Airport Pvt. Ltd.) on 18thFebruary 2013 to develop and operate Domestic Air Cargo Terminal at Santacruz airport on BOOT basis. The CONCOR AIR LIMITED is headed by Chairman of CONCOR who is assisted by CEO, CFO, DGM, Manager, Asst. Manager, Additional Officer, Asst. Officer, Senior Executive, Executive, Asst. Executive. All the executives are from their parent organization i.e. CONCOR and are transferred from CONCOR to CONCOR Air Ltd. There is no regular employee of CONCOR Air Ltd. as on date.

Activities:-

CONCOR Air took over the domestic cargo handling operations at the existing CUT (common user domestic terminal) of MIAL located at Marol w.e.f. 01st May 2013. CONCOR Air will be shifting its domestic cargo handling operations to SACT site once it is ready for commercial operations. The period of concession is upto 30th September 2024 with a provision for further extension on mutually agreed terms between MIAL and CAL.

11. Fresh and Healthy Enterprises Ltd.

Brief:-The Fresh and Healthy Enterprises Limited, Rai (Sonipat) was incorporated on February 2006. The Company was set up by the CONCOR, a PSU under Ministry of Railways/ Government of India as its fully owned subsidiary Company. The Authorized capital of the Company is Rs.250 crore and its issued, subscribed, and paid up capital is Rs.215.01 crore as on 31 March 2021. The organization is headed by a Chief Executive Officer who is assisted by G.M (CCP), Manager Finance & Company Secretary and Asstt. Manager (HR), Chief Financial Officer and other technical and non technical staff for carrying out day to day functions.

Activities:-

The Company is a fully owned subsidiary of CONCOR. The Company was set up with the objective of Eliminating wastage of perishable food products by making

available state of the art Cold supply Chain Infrastructure at reasonable cost in the country, thereby saving precious food products & foreign exchange for the country. The Company had constructed Control Atmosphere(CA) cold stores measuring 12000 MT capacity however, due to continuous heavy losses suffered by the Company the Company has moved to leasing model of business from earlier business of procurement, storage, and selling of apple. However, still Company is incurring heavy losses in spite of changing of business model.

12. Punjab Logistics Infrastructure Limited (PLIL)

Brief:-Punjab Logistics Infrastructure Limited (PLIL) is a Joint Venture Company of Container Corporation of India Limited (CONCOR) & Punjab State Container and Warehousing Corporation Limited (PSWC). The Authorized share capital of the Company is Rs. 250.00 crore as on 31st March 2021. The organization is headed by a Chief Executive Officer who is assisted by Chief Financial Manager & Company Secretary for carrying out day to day functions. There is no employee/ officer on the roll of PLIL till date. The Company has a Company Secretary, Chief Financial Officer, appointed on contractual basis. Employees from CONCOR have been deputed on secondment basis.

Activities:-

The Company is targeting to develop Logistics Hubs in the state of Punjab for facilitating trade and industry of the state and putting them on International map.

The Authorized share capital of the Company is Rs. 250.00 crore share capital of the Company is fully paid up as on 31st March 2021. The Company was set up with the objective to market services of CONCOR including bulk cargo movement in IR wagons and to facilitate transportation of containers by rail/road from its terminals to other terminals on Indian Railways network.

13. IRCON Infrastructure Services Limited

Brief:- Ircon Infrastructure & Services Limited (A wholly owned subsidiary of Ircon International Limited, A Govt. of India Undertaking, under Ministry of Railways) was incorporated under the Companies Act, 1956 on 30th September, 2009. The Company has obtained a Certificate of Commencement of Business on 10th November 2009 from the office of Registrar of Companies. IRCON ISL, New Delhi is headed by Chief Executive Officer who is assisted by one General Manager (Civil), one Asst. General Manager (Civil), two Joint General Manager (Civil), Deputy General Manager (Civil), Deputy General Manager (Finance) and other executives.

Activities:-

The main objects of the Company are to undertake infrastructure projects; to carry on any infrastructure construction work on Build-Operate-Transfer (BOT),

Build-Own-Operate-Transfer (BOOT), Build-Lease-Transfer (BLT), etc. or otherwise or any other scheme or project found suitable in and related to the field of infrastructure projects and other ancillary fields; planning, designing, development, improvement, commissioning, operation, maintenance, etc. in the field of construction of infrastructure of Multi Functional Complexes (MFCs), etc. to provide facilities and amenities to users of Indian Railway System; and all matters in the field of real estate and allied areas to make use of the opportunities that may arise. This includes providing project management, quality management, safety, health and environment related consultancy services to clients.

14. **IRCON Davanagere Haveri Highway Ltd (IDHHL)**

Brief:- Ircon Davanagere Haveri Highway Ltd.(IDHHL), New Delhi was incorporated as a Company under Companies Act, 2013 in May 2017, a 100% subsidiary of Ircon International Ltd. The office is headed by Director who is assisted by Chief Executive Officer and Chief Finance Officer. The Chief executive officer is working on contractual basis and other officers are on deputation from IRCON. There is no permanent employee working on pay roll of the Company.

Activities:-

The Company was established as a special purpose vehicle of IRCON to implement the project 6 laning of Davangare – Haveri from Km 260+000 Km to 338+923 of NH 48 in the state of Karnataka . Estimated cost of the project is Rs.1177crore, the construction period of project is 2.5 years and concession period in 15 years, the project is to be executed on the hybrid annuity model. The Ircon International Ltd is appointed EPC contractor of the project and the estimated cost of project of EPC contract is Rs.916.93 crore plus GST.

15. **Indian Railway Stations Development Corporation Limited (IRSDCL)**

Brief:- Indian Railway Stations Development Corporation Limited (IRSDC), a Joint Venture Company of Rail Land Development Authority (RLDA), a statutory authority under the Ministry of Railways and Ircon International Limited (IRCON) (A Govt. of India Undertaking, under Ministry of Railways) was incorporated on 12th April, 2012. IRCON and RLDA holds equity stake in the ratio of 50:50. Thus, IRSDC had recently been restructured as a deemed Government Company. As on 31st March 2021 there were 10 directors (02 functional and 08 non-functional). The BoD of the company is headed by Member (Infrastructure), Railway Board as Ex-officio chairman.

Activities:-

IRSDC was set up with the objective to develop/ re-develop the existing/new railway stations which will consist of upgrading the level of passenger amenities and to undertake projects for development of real estate on Railway/ Government land and its commercial utilization.

16. Railway Energy Management Company Limited (REMCL)

Brief:-The Railway Energy Management Company was incorporated on 16th August 2013 is a joint venture of RITES Ltd & Ministry of Railways. The Company has authorised share capital of Rs. 1000 crore which is divided into 1,00,00,00,000 equity shares of Rs.10 each. The issued, subscribed and paid up capital of the Company is Rs. 105 crore as on 31st March 2021. The share capital is held by RITES Ltd and Indian Railways in the ratio of 51:49 percent. As on 31st March, 2021, Board of Directors of the Company comprises Chairman and six Directors. There is no employee on the Company pay roll. The employees of Rites are working in diverted capacity.

Activities:-

The objective of exploring business opportunities in Green Energy, especially in the fields of wind and solar by installing windmills and solar plants for generating and selling renewable energy, mainly for railways consumption, facilitating cost efficiencies in the energy management for railways through power trading with power exchanges. The Company has its own 26 MW wind mill plant at Jaisalmer, the entire electrical energy generated from said plant.

17. SAIL-RITES Bengal Wagon Industry Pvt. Limited (SRWBIL)

Brief:-SAIL-RITES Bengal Wagon Industry Private Limited (SRBWIPL) is a joint Venture Company (JVC) of Steel Authority of India (SAIL) and RITES Limited (RITES), each holding equal equity stake of 50%, SAIL is a Maharatna PSU and a Government Company under the administrative control of the Ministry of Steel and RITES Ltd., a mini Ratna PSU under the administrative control of the Ministry of Railways. The affairs of the Company are managed by Chief Executive Officer. CEO is assisted by Chief Financial Officer, Managers, Company Secretary and Business Manager, Assistant Manager (F&A).

Activities:-

The Company was setup with the objective of setting up the wagon manufacturing factory and also any other related railway infrastructure required project. The Company manufactures wagons including high end specialized wagons for Indian Railways.

18. National High Speed Rail Corporation Limited (NHRCL)

Brief:-National High Speed Rail Corporation Limited (NHSRCL) is a government Company in terms of the provision of section 2(45) of the Companies Act, 2013, and a joint venture between Government of India, Government of Gujarat, and Government of Maharashtra with equity participation in the ratio of 50:25:25 respectively. The affairs of Company are managed by Board of Directors which comprises Managing Director, Director (Finance), Director (Projects). The Board is assisted by General Managers, DGM, CFO. Total 93 employees are working in the Company.

Activities:-

NHSRCL is implementing first High Speed Rail project of India i.e. Mumbai-Ahmedabad High Speed Rail Project (MAHSR Project) based on Japan's Shinkansen Technology for which a Memorandum of Cooperation was signed between India and Japan on 12th December 2015. The MAHSR project will be state of the art technology in passenger transport which would not only create employment opportunities but also boost economic growth of the Country.

19. Bharuch Dahej Railway Company Limited (BDRCL)

Brief:-Ministry of Railways under the National Rail Vikas Yojana (NRVY) conceived an investment plan for the rail sector to eliminate capacity bottlenecks on Golden Quadrilateral and Diagonals, to provide strategic rail communication links to ports, construction of mega-bridges for improving communication to the hinterland and development of multi-modal transport corridors.

Accordingly, one project taken up with a view to strengthen rail connectivity to ports was to convert the existing narrow gauge line between Bharuch and Dahej to Broad Gauge. The Bharuch Dahej Railway Company Limited is one of the SPVs created for the development of Railway infrastructure through Public Private Partnership. Bharuch Dahej Railway Co. Ltd was incorporated on 15th November 2006 and commenced business on 10th January 2007. The total landed cost of the project is estimated at Rs.395crores which is financed by equity Rs.165 crore and debt of Rs.230 crore. The share holders are strategic investors in the Project. The affairs of the Company are managed by Managing Director(MD). MD is assisted by Manager, Company Secretary and General Manager, Accounts Officer.

Activities: -

The project involves conversion of 62.36 Km long Bharuch, Samni, Dahej Narrow Gauge Railway line to Broad gauge, so as to provide Broad Gauge Rail Connectivity for Passenger and Freight Traffic movement between Bharuch and Dahej. An additional 5.2 Km link line shall be built to connect with the WR

Mainline at Chavaj (north of Bharuch) owing to space constraints at Bharuch. The project line at its eastern end shall join the existing Western Railway mainline from Virar to Vadodara at Bharuch and Chavaj. Provision shall also be made for junction arrangements with the Western Dedicated Freight Corridor as and when it comes up. As the line is categorized as a feeder route to the Dedicated Freight Corridor, the line is designed to take a heavier axle load of 25 tonnes involving use of heavier rails. The line shall be electrified to 25 KV AC traction standards to facilitate interchange of traffic with Western Railway.

20. Kutch Railway Company Limited (KRCL)

Brief:- Ministry of Railways under National Rail Vikas Yojana has embarked upon strengthening of rail connectivity to various ports. Recent developments in ports in Gandhidham area have established need for additional freight corridor to northern hinterland. Ministry of Railways decided to convert existing meter gauge line between Gandhidham and Palanpur (301 km). After RVNL (a PSU under Ministry of Railways) came into being, this project was transferred to RVNL for execution. RVNL set up a Special Purpose Vehicle for gauge conversion of Gandhidham-Palanpur and Kutch Railway Company was formed with equity contribution from RVNL, Deendayal Port Trust and Adani Ports & SEZ Ltd. and Govt. of Gujarat to undertake the gauge conversion of Gandhidham-Palanpur meter gauge of 301 km. KRC was incorporated on 22nd January' 2004 under Companies Act, 1956. Ministry of Railways had leased all the assets including land, buildings, bridges, etc. on the above line to KRC for a period of 32 years and authorized KRC to finance, construct, operate, maintain and manage the Palanpur - Gandhidham section. KRC is headed by a Managing Director and managed by a professional Board of Directors drawn from Ministry of Railways, WR, RVNL, DPT, APSEZs and Government of Gujarat

Activities: -

KRCL is the first Joint Venture promoted by RVNL. KRCL offers shorter and efficient rail route connecting Ports of Deendayal & Adani in State of Gujarat and provided vital link to Northern hinterland. It is capable to operate double stack 9'6" ISO containers over its territory from Palanpur to Gandhidham as KRC has removed all the infringements for running of Double Decker Container trains which will carry 180 containers instead of 90 per train which would save huge cost to the railways as well as the customers. It is equipped with latest technology available for mechanized maintenance of P.Way and S&T equipment and outsourced non-core activities to optimize cost of O&M in order to reduce the unit cost of operation.

21. Pipavav Railway Corporation Limited

Brief:- To create a Special Purpose Vehicle (SPV), Pipavav Railway Corporation limited (PRCL) was set up in May 2000 under Companies Act, 1956, as a Joint Venture Company with Indian Railways and Gujarat Pipavav Port limited (GPPL) under a Shareholder's Agreement having 50% equity participation of each party. The SPV was assigned the task of conversion of meter gauge line between Surendranagar and Rajula City to broad gauge and its further extension to Pipavav Port.

Activities:-

The Ministry of Railways has conferred concessional rights to PRCL, for constructing the broad gauge rail line and thereafter operating & maintaining the said line for a period of 33 years', through a Concession Agreement of 28th June 2001. Under Construction Agreement between Western Railway and PRCL, Western Railway constructed and commissioned the broad gauge rail line, including the gauge conversion from meter gauge to broad gauge between Surendranagar and Rajula (approximately 250kms) and a new broad gauge rail line between Rajula and Pipavav port (approximately 21 kms). PRCL shall carry out the operations and maintenance of the rail line through Western Railway, as their nominated operator.

22. Krishnapatnam Rail Company Limited

Brief:- Krishnapatnam Rail Company Limited (KRCL) is a Special Purpose Vehicle comprising the Government of Andhra Pradesh, Krishnapatnam Port Company Limited and Rail Vikas Nigam Limited, formed to provide rail connectivity to the port. The affair of the Company is headed by the Managing Director which is assisted by Director.

Activities:-

The Phase wise project is to construct a dedicated 19 km railway line connecting the port to the Chennai-Kolkata main line & 91 km new broad gauge line between the port and Obulavaripalle in Dr. Y S Rajasekhar Reddy District (previously Cuddapah District), with an outlay of Rs.600 crore. This rail line will reduce the distance between the port and the regions of south-eastern Karnataka and south-western Andhra Pradesh by 70 km, thereby saving substantial freight cost.

23. Haridaspur Paradip Railway Company Limited, Bhubanaswer

Haridaspur- Paradip Railway Company Limited (HPRCL), an SPV, was incorporated on 25th September 2006 to undertake Haridaspur Paradip Broad Gauge Railway Link, for developing, financing, construction, operations and maintenance of an 82 km broad gauge single railway link between Haridaspur and Paradip stations. Haridaspur Paradip Broad Gauge Railway Link was

sanctioned, primarily to cater the movement of freight, export of finished products of steel plants and imported coking coal from Paradip to the industries. The industries located in Duburi and the iron ore deposits in Keonjhar district are in proximity to this rail link.

The Company received the mandate to finance, execute, maintain and operate Haridaspur Paradip New Railway Line Project of length 82 Kms. by entering into a Concession Agreement (CA) with Ministry of Railways, Government of India on 20th December, 2007 on Built Own Operate and Transfer (BOOT) basis.

24. IRCON Pb Tollway Ltd.

Brief:-IRCON PB Tollway Ltd. incorporated on 30th September 2014 as a Wholly-owned Subsidiary ('WOS') by Ircan International Limited ('IRCON') for executing the project of "Widening and Strengthening of the existing Bikaner & Phalodi Section to Four lane from km 4.200 to km 55.250 and Two Lane with paved shoulder from Km 55.250 to Km 163.500 of NH-15 on Build, Operate, and Transfer (BOT) (Toll) basis in the State of Rajasthan, in accordance with the terms of the concession agreement signed with NHAI" as its main business object. The affairs of the Company are managed by Chairman. Chairman is assisted by Directors, CEO, Chief Financial officer & Company secretary.

Activities:-To establish and steer the Company towards development of the Project Highway, the Bikaner- Phalodi Section on NH-15, in the State of Rajasthan and ensuring the users of the project highway are benefitted thereof and achieving higher revenues from the constructed toll plazas. Constructing through site planning, scheduling of project activities, leveling and laying the land, installing systems for measuring quality of construction. Responsibly monitoring the implementation and operationalization of the project. Ensuring increased usage of highway over the tenure of concession by keeping a check on toll rates, enabling plying of more and more cars and commercial vehicles.

25. IRCON Shivpuri Guna Tollway Limited

Brief:-Ircan SGTL, being a wholly-owned subsidiary of Ircan International Limited. Ircan SGTL has been incorporated to execute the project of four laning of Shivpuri Guna section of NH-3 from km 236.00 to km 332.100 (97.74 Km) in the state of Madhya Pradesh as per the terms and conditions of the Concession Agreement entered into with National Highway Authority of India (NHAI). The total project cost is Rs.872.11crore and the EPC contract cost is Rs.642 crore. The total length of road to be constructed is 97.70 Km (Four Laning) and in equivalent 2 lane is 170.60 Km in first phase of construction. The affairs of the Company are managed by Chairman. Chairman is assisted by Director, CEO, Chief Financial officer & Company secretary.

Activities:-

The Company has commenced construction of project highway and the work is continuously progressing. Company is making physical and financial progress in terms of the scheduled timeline mandated by the Concession Agreement signed with NHAI for completion of construction within 910 days from the Appointed Date being 25th January 2016 ('Commercial Date of Operations' - COD) and commissioning the tollway operations.

26. IRCON VADODARA-KIM EXPRESSWAY

Brief:- Ircon Vadodara Kim Expressway Limited (IrconVKEL), a wholly owned subsidiary of Ircon International Limited was incorporated on 16th May, 2018 as a Special Purpose Vehicle (SPV) for executing the project works of "in the State of Gujarat by NHAI. The affairs of the Company are managed by Chairman. Chairman is assisted by Director, CEO, Chief Financial officer & Company secretary

Activities:-

The main object of IrconVKEL is to carry on the business of development, maintenance and management of Eight lane Vadodara Kim Expressway from Km 323.00 to Km 355.00 (Sanpa to Padra Section of Vadodara Mumbai Expressway) in the State of Gujarat under NHDP Phase – VI Hybrid Annuity Mode (Phase IA- Package II) on design, build, finance, operate and transfer basis. The concession agreement has been signed with NHAI on 25th May, 2018.

27. Surat Integrated Transportation Development Corporation Ltd.

Brief:- Surat Integrated Transportation Development Corporation Limited (SITCO) was incorporated on 17th October, 2017 with equity participation by Indian Railway Stations Development Corporation Limited (IRSDC), Gujarat State Road Transport Corporation (GSRTC) and Surat Municipal Corporation (SMC) in the ratio of 63:34:3 respectively.

Activities:-

The main object of SITCO is to develop/ re-develop an international standard integrated Multi Modal Transportation Hub which shall integrate all public transportation modes such as city bus, bus rapid transportation system, state regional bus service, metro rail, railways and intermediate public transportation modes such as auto rickshaw and taxis consisting of upgrading the level of passenger amenities by new constructions/renovations including redevelopment of the station buildings, platform surfaces, circulating area, etc., to better standards so as to serve the need of the passengers.

28. Railtel Enterprises Limited

Brief: RailTel Enterprises Limited” (REL) is a wholly owned subsidiary Company of RailTel Corporation of India Limited- a "Mini Ratna (Category-I)" PSU Keeping in view the expanding activities in project execution works for telecom and signalling. RailTel incorporated a wholly owned subsidiary Company in August, 2014 by the name “RailTel Enterprises Limited” (REL). RailTel is in the forefront in providing nationwide Broadband Telecom & Multimedia Network in all parts of the country in addition to modernization of Train operations and administration network systems.

Activities:-

REL is taking up turnkey project work for creation, management and operation in the areas of IT, Telecom, Networking, Data centre and Railway’s Information & Communication Technology (ICT) and S&T projects. The affairs of the Company are managed by Chairman. Chairman is assisted by Director (Finance) & Director (Technical).

29. NRTU Foundation

Brief:-NRTU Foundation is the non-profit Company registered under the section 8 of the companies’ act 2013, was incorporated on 4th May 2018. The Company was set up with the objective to promote establish, develop construct, administer and carry on all types of education, research and development in field in any manner by including establishing of universities, schools, college institute.

Activities:-

National Rail & Transportation Institute (Deemed University) setup by NRTU foundation to promote, establish, develop construct, administer and carry on all types of education, research and development in field in any manner by including establishing of universities, schools, college institute.

30. High Speed Rail Corridor Corporation Limited

Brief:-High Speed Rail Corridor Corporation Limited is a 100% wholly owned subsidiary of Rail Vikas Nigam Limited. The Company was incorporated under the provisions of the Companies Act, 1956 on July 25, 2012. The Company is headed by Chairman and is assisted by Director(Finance), Director(Projects) & Director(Operations)

Activities:-

The Company was incorporated with objective of carrying out Business related to planning, designing development, construction, manufacturing, assembling, fabricating, processing, installing, maintenance, operation & financing of Railway Infrastructure & related logistics support systems, including rolling stock of all types in India & abroad of High speed rail projects & other rail based

traffic as may be approved by Government of India or Rail Vikas Nigam limited or any other such Competent limited.

31. **IRCON Gurgaon Rewari Highway Limited (IrconGRHL)**

Brief: - IrconGRHL, a wholly owned subsidiary of Ircon, has been incorporated as a Special Purpose Vehicle on 24th December, 2020. The main object of IrconGRHL is to carry on the business of “Upgrading of Gurgaon-Pataudi-Rewari section of NH-352W as a feeder route in the State of Haryana, in accordance with the terms of concession agreement with National Highways Authority of India (NHAI). The concession agreement has been signed with the client -NHAI on 20th January, 2021 and the final set of complied documents required for financial closure have been submitted to NHAI well within time schedule i.e. 16th July, 2021.

Activities:-

Ircon Gurgaon Rewari Highway Limited (IrconGRHL), a wholly owned subsidiary of Ircon International Limited (IRCON) incorporated on 24th December, 2020 as a Special Purpose Vehicle (SPV) for executing the project works in the State of Haryana by National Highways Authority of India (NHAI). The main object of IrconGRHL is to carry on the business of “Upgrading of Gurgaon-Pataudi-Rewari section of NH-352W from 0 km to 43.87 km (design length 46.11 km) as a feeder route on Hybrid Annuity Mode under Bharatmala Pariyojana in the State of Haryana. IrconGRHL has signed the EPC Agreement with Ircon International Limited (‘Ircon’) for execution of the project work of on EPC mode at a total cost of 606.54 Crore plus 12% GST.

32. **IRCON Haridwar Bypass Limited**

Brief: - Ircon International Limited (IRCON) has incorporated a Wholly Owned Subsidiary Company named "Ircon Haridwar Bypass Limited" on 13th January, 2022 as a Special Purpose Vehicle for the purpose of upgradation and Four Laning of Haridwar Bypass Package in the State of Uttarakhand on Hybrid Annuity Mode.

Activities:-

National Highways Authority of India (NHAI) has awarded the work of upgradation and Four Laning of Haridwar Bypass Package in the State of Uttarakhand on Hybrid Annuity Mode to IRCON. The business of Ircon Haridwar Bypass Limited is in line with the main line of business of the Company (i.e. IRCON).

33. **IRCON Akloli-Shirsad Expressway Limited**

Brief:- Ircon International Limited (IRCON) has incorporated a Wholly Owned Subsidiary Company named "Ircon Akloli-Shirsad Expressway Limited" on 23rd

December, 2021 as a Special Purpose Vehicle for the purpose of construction of Eight lane access controlled expressway from Km 3.0000 to Km 20.200 (Shirsad to Akloli Section-SPUR of Vadodra Mumbai Expressway) in the State of Maharashtra on Hybrid Annuity Mode under Bharatmala Pariyojana (Phase II - Package XIV).

Activity:-

The main activity of company is to construct expressway in the State of Maharashtra on Hybrid Annuity Mode under Bharatmala Pariyojana. As per the Letter of Award issued by NHAI, the aforesaid work will be executed by IRCON Akloli-Shirsad Expressway Limited. The business of IRCON Akloli-Shirsad Expressway Limited is in line with the main line of business of the Company (i.e. IRCON).

34. IRCON Ludhiana Rupnagar Highway Limited

Brief:- Ircon International Limited (IRCON) has incorporated a Wholly Owned Subsidiary Company named "Ircon Ludhiana Rupnagar Highway Limited" on 24th December, 2021 as a Special Purpose Vehicle for the purpose of construction of four/six lane Greenfield Ludhiana Rupnagar National Highway no. NH-205K from junction with NE-5 village near Manewal (Ludhiana) to junction with NH-205 near Bheora Village (Rupnagar) including spur to Kharar with Ludhiana bypass under Bharatmala Pariyojana in the State of Punjab on Hybrid Annuity Mode.

Activity:-

National Highways Authority of India (NHAI) has awarded the work for construction of four/ six lane Greenfield Ludhiana-Rupnagar National Highway no. NH-205 from junction with NE-5 village near Manewal (Ludhiana) to junction with NH-205 near Bheora Village (Rupnagar) including spur to Kharar with Ludhiana bypass under Bharatmala Pariyojana in the State of Punjab on Hybrid Annuity Mode to IRCON. The business of Ircon Ludhiana Rupnagar Highway Limited is in line with the main line of business of the Company (IRCON).

35. IRCON Bhoj Morbe Expressway Limited

Brief:- Ircon International Limited (IRCON) has incorporated a Wholly Owned Subsidiary Company named "Ircon Bhoj Morbe Expressway Limited" on 06th January, 2022 as a Special Purpose Vehicle for the purpose of construction of Eight Lane Access Controlled Expressway from Km 69.800 to Km 79.783 (Bhoj to Morbe Section-SPUR of Vadodra Mumbai Expressway) in the State of Maharashtra on Hybrid Annuity Mode under Bharatmala Pariyojana.

Activity:-

National Highways Authority of India (NHAI) has awarded to IRCON the work for construction of Eight Lane Access Controlled Expressway from Km 69.800 to Km 79.783 (Bhoj to Morbe Section-SPUR of Vadodra Mumbai Expressway) in the State of Maharashtra on Hybrid Annuity Mode under Bharatmala Pariyojana (Phase II - Package XVII). The business of Wholly owned subsidiary is in line with the main line of business of the Company.

36. IRCON Renewable Power Limited

Brief:- Ircon International Limited has incorporated a Subsidiary and Joint Venture Company named "Ircon Renewable Power Limited" on 13th January, 2022 as Special Purpose Vehicle (with 76% shareholding of Ircon International Limited and 24% shareholding of Ayana Renewable Power Private Limited) for setting up of 500 MW Grid Connected Solar PV Project awarded by Indian Renewable Energy Development Agency Limited.

Activity:-

Setting up of 500 MW Grid Connected Solar Power Plant under the Central Public Sector Undertaking (CPSU) Scheme phase-II (Government Procedure Scheme) as per the terms and conditions floated by Indian Renewable Energy Development Agency Limited, and other ancillary works in relation thereto.

Annexure-II

A. During Compliance audit the following records are reviewed in all these 30 PSUs;

- I) Agenda & minutes of Board of Directors (BOD).
- II) Internal audit reports.
- III) Register of records maintained by the Company.
- IV) Annual reports of the Company.
- V) List of contracts awarded during the year.
- VI) Expenditure incurred on CSR activities.
- VII) Time to time circulars issued by MOR.
- VIII) Different manuals issued by the Company.
- IX) Different circulars issued by the management.
- X) Stock/Asset Register along with Physical Verification Report.
- XI) Revenue sharing with MOR.
- XII) To review whether the open tendering process is fair and transparent.
- XIII) In case limited tendering all the empanelled vendors are given fair opportunity to participate.
- XIV) Whether the estimates are prepared properly considering the market conditions.

B. During the course of audit, the following aspect are seen:

- I) **Container Corporation of India Limited (CONCOR).**
 - a) Whether there is delay in the completion of project/works awarded by the Company, reasons for this delay to be analysed and to find out any penalty was imposed or not, reasons for non-imposition of liquidated damages.
 - b) Expenditure incurred on CSR activity is as per guidelines issued under Section 135 of the Companies Act and guidelines issued by DPE.
 - c) Review of bad debts written off is proper and no undue favour is given to debtors.
 - d) Whether the replies sent to MOR are correct or any mis-presentation is not given to MOR to get better rating in MOU.
 - e) Discounts are given to the parties as per the rules. No undue benefit was given to any party.
 - f) The expenditure incurred on the tour of the officials are as per RBI guidelines and rules and reports are submitted by the concerned officer on his return from the tour.
 - g) Whether the Company is prompt in reconciliation with MOR for their railway freight.
 - h) Formation of Joint Venture are as per the guidelines and actually required for the working of the Company.

- i) Formation of subsidiary really required by the Company.
- j) To review whether the open tendering process is fair and transparent.
- k) In case of limited tendering all the empanelled vendors are given fair opportunity to participate.
- l) Whether the estimates are prepared properly considering the market conditions.
- m) Whether EMDs/security deposit/ performance guarantee are being received before the start of work by the contractor.
- n) Whether consultants /reemployed staff are hired as per the guidelines of MOR.
- o) PRP is distributed as per the guidelines issued by DPE.

II) **IRCON International Limited**

- a) Whether there is delay in the completion of project/works awarded by -the Company, reasons for this delay to be analysed and to find out any penalty was imposed or not, reasons for non imposition of liquidated damages.
- b) Expenditure incurred on CSR activity is as per guidelines issued under Section 135 of the Companies Act and guidelines issued by DPE
- c) Review of writing of bad debts is proper and no undue favour is given to debtors.
- d) Whether the replies sent to MOR are correct or any mis presentation is not given to MOR to get better rating in MOU.
- e) The expenditure incurred on the tour of the officials are as per RBI guidelines and rules and reports are submitted by the concerned officer on his return from the tour
- f) Formation of Joint Venture are as per the guidelines and actually required for the working of the Company.
- g) Formation of subsidiary really required by the Company.
- h) To review whether the open tendering process is fair and transparent.
- i) In case of limited tendering all the empanelled vendors are given fair opportunity to participate.
- j) Whether the estimates are prepared properly considering the market conditions.
- k) Whether EMDs/security deposit/ performance guarantee are being received before the start of work by the contractor.
- l) Whether consultants /reemployed staff are hired as per the guidelines of MOR.

III) **RITES Limited**

- a) Whether there is delay in the completion of project/works awarded by the Company, reasons for this delay to be analysed and to find out any

- penalty was imposed or not, reasons for non imposition of liquidated damages.
- b) Expenditure incurred on CSR activity is as per guidelines issued under Section 135 of the Companies Act and guidelines issued by DPE.
 - c) Review of bad debts written off is proper and no undue favour is given to debtors.
 - d) Whether the replies sent to MOR are correct or any mis presentation is not given to MOR to get better rating in MOU.
 - e) The expenditure incurred on the tour of the officials are as per RBI guidelines and rules and reports are submitted by the concerned officer on his return from the tour
 - f) Whether the Company is prompt in reconciliation with MOR for their railway freight.
 - g) Formation of Joint Venture are as per the guidelines and actually required for the working of the Company.
 - h) Formation of subsidiary really required by the Company.
 - i) To review whether the open tendering process is fair and transparent.
 - j) In case of limited tendering all the empanelled vendors are given fair opportunity to participate.
 - k) whether the estimates are prepared properly considering the market conditions.
 - l) Whether EMDs/security deposit/ performance guarantee are being received before the start of work by the contractor.
 - m) Whether consultants /reemployed staff are hired as per the guidelines of MOR.

IV) Indian Railway Catering & Tourism Corporation Limited (IRCTC)

- a) Whether there is delay in the completion of project/works awarded by the Company, reasons for this delay to be analysed and to find out any penalty was imposed or not, reasons for non imposition of liquidated damages.
- b) Expenditure incurred on CSR activity is as per guidelines issued under Section 135 of the Companies Act and guidelines issued by DPE.
- c) Review of bad debts written off is proper and no undue favour is given to debtors.
- d) Whether the replies sent to MOR are correct or any mis presentation is not given to MOR to get better rating in MOU.
- e) Payments for the services provided in the trains are being received regularly.
- f) The expenditure incurred on the tour of the officials are as per RBI guidelines and rules and reports are submitted by the concerned officer on his return from the tour.

- g) Whether the food plaza/fast food are awarded within time.
- h) Formation of Joint Venture are as per the guidelines and actually required for the working of the Company.
- i) Formation of subsidiary really required by the Company.
- j) Licence fee from the licensees are being received regularly if not action taken against them.
- k) Empanelment of vendors is properly done to review whether the open tendering process is fair and transparent.
- l) In case of limited tendering all the empanelled vendors are given fair opportunity to participate.
- m) Whether the estimates are prepared properly considering the market conditions.
- n) Whether EMDs/security deposit/ performance guarantee are being received before the start of work by the contractor.
- o) Whether consultants /reemployed staff are hired as per the guidelines of MOR.

V) Rail Vikas Nigam Limited (RVNL)

- a) Whether there is delay in the completion of project/works awarded by the Company, reasons for this delay to be analysed and to find out any penalty was imposed or not, reasons for non imposition of liquidated damages.
- b) Expenditure incurred on CSR activity is as per guidelines issued under Section 135 of the Companies Act and guidelines issued by DPE.
- c) Review of bad debts written off is proper and no undue favour is given to debtors.
- d) Whether the replies sent to MOR are correct or any mis presentation is not given to MOR to get better rating in MOU.
- e) The expenditure incurred on the tour of the officials are as per RBI guidelines and rules and reports are submitted by the concerned officer on his return from the tour.
- f) Whether the Company is prompt in reconciliation with MOR for their railway freight.
- g) Formation of Joint Venture are as per the guidelines and actually required for the working of the Company.
- h) Formation of subsidiary really required by the Company.
- i) Whether EMDs/security deposit/ performance guarantee are being received before the start of work by the contractor.
- j) Whether consultants /reemployed staff are hired as per the guidelines of MOR.

VI) Dedicated Freight Corridor Corporation Limited

- a) Whether there is delay in the completion of project/works awarded by the Company, reasons for this delay to be analysed and to find out any penalty was imposed or not, reasons for non imposition of liquidated damages.
- b) Expenditure incurred on CSR activity is as per guidelines issued under Section 135 of the Companies Act and guidelines issued by DPE.
- c) Review of writing of bad debts is proper and no undue favour is given to debtors.
- d) Whether the replies sent to MOR are correct or any mis presentation is not given to MOR to get better rating in MOU.
- e) The expenditure incurred on the tour of the officials are as per RBI guidelines and rules and reports are submitted by the concerned officer on his return from the tour.
- f) Whether the Company is prompt in reconciliation with MOR for their railway freight.
- g) Formation of Joint Venture are as per the guidelines and actually required for the working of the Company.
- h) Formation of subsidiary really required by the Company.
- i) To review whether the open tendering process is fair and transparent.
- j) In case of limited tendering all the empanelled vendors are given fair opportunity to participate
- k) whether the estimates are prepared properly considering the market conditions.
- l) Whether EMDs/security deposit/ performance guarantee are being received before the start of work by the contractor.
- m) whether consultants /reemployed staff are hired as per the guidelines of MOR.

VII) Railtel Corporation of India Limited (RCIL)

- a) Whether there is delay in the completion of project/works awarded by the Company, reasons for this delay to be analysed and to find out any penalty was imposed or not, reasons for non imposition of liquidated damages.
- b) Expenditure incurred on CSR activity as per guidelines issued under Section 135 of the Companies Act and guidelines issued by DPE.
- c) Review of writing of bad debts is proper and no undue favour is given to debtors.
- d) Whether the replies sent to MOR are correct or any misrepresentation is not given to MOR to get better rating in MOU.

- e) The expenditure incurred on the tour of the officials are as per RBI guidelines and rules and reports are submitted by the concerned officer on his return from the tour.
- f) Whether the Company is prompt in reconciliation with MOR for their railway freight.
- g) Formation of Joint Venture are isas per the guidelines and actually required for the working of the Company.
- h) Formation of subsidiary really required by the Company.
- i) To review whether the open tendering process is fair and transparent.
- j) In case of limited tendering all the empanelled vendors are given fair opportunity to participate.
- k) Whether the estimates are prepared properly considering the market conditions.
- l) Whether the sharing of revenue from optic fibre with MOR is received properly.
- m) Whether EMDs/security deposit/ performance guarantee are being received before the start of work by the contractor.
- n) Whether consultants /reemployed staff are hired as per the guidelines of MOR.

VIII) Indian Railway Financial Corporation Limited (IRFC)

- a) Expenditure incurred on CSR activity is as per guidelines issued under Section 135 of the Companies Act and guidelines issued by DPE.
- b) Whether the Rolling stock are identified by MOR immediately after giving advance to the MOR.
- c) Review of bad debts written off is proper and no undue favour, if any, is given to debtors.
- d) Whether the replies sent to MOR are correct or any mis presentation is not given to MOR to get better rating in MOU.
- e) Whether the award of contract regarding rating for the Company are properly executed.
- f) The expenditure incurred on the tour of the officials are as per RBI guidelines and rules and reports are submitted by the concerned officer on his return from the tour.
- g) Whether the Company is prompt in reconciliation with MOR for their lease assets.
- h) Borrowings are done in the best interest of the Company and expenses are recovered while fixing the lease rental from MOR and interest from RVNL.

IX) SIDCUL CONCOR Infra Company Limited

- a) Whether there is delay in the completion of project/works awarded by the Company, reasons for this delay to be analysed and to find out any penalty was imposed or not, reasons for non-imposition of liquidated damages.
- b) Expenditure incurred on CSR activity is as per guidelines issued under Section 135 of the Companies Act and guidelines issued by DPE.
- c) Review of bad debts written off is proper and no undue favour is given to debtors.
- d) Whether the replies sent to MOR are correct or any mis presentation is not given to MOR to get better rating in MOU.
- e) The expenditure incurred on the tour of the officials are as per RBI guidelines and rules and reports are submitted by the concerned officer on his return from the tour.
- f) Whether the Company is prompt in reconciliation with MOR for their railway freight.
- g) Formation of Joint Venture are as per the guidelines and actually required for the working of the Company.
- h) Formation of subsidiary really required by the Company.
- i) To review whether the open tendering process is fair and transparent.
- j) In case of limited tendering all the empanelled vendors are given fair opportunity to participate.
- k) Whether the estimates are prepared properly considering the market conditions.
- l) Whether EMDs/security deposit/ performance guarantee are being received before the start of work by the contractor.
- m) Whether consultants /reemployed staff are hired as per the guidelines of MOR.

X) CONCOR Air Limited

- a) Whether there is delay in the completion of project/works awarded by the Company, reasons for this delay to be analysed and to find out any penalty was imposed or not, reasons for non-imposition of liquidated damages.
- b) Expenditure incurred on CSR activity is as per guidelines issued under Section 135 of the Companies Act and guidelines issued by DPE.
- c) Review of bad debts written off is proper and no undue favour is given to debtors.
- d) Whether the replies sent to MOR are correct or any mis presentation is not given to MOR to get better rating in MOU.

- e) The expenditure incurred on the tour of the officials are as per RBI guidelines and rules and reports are submitted by the concerned officer on his return from the tour.
- f) Whether the Company is prompt in reconciliation with MOR for their railway freight.
- g) Formation of Joint Venture are as per the guidelines and actually required for the working of the Company.
- h) Formation of subsidiary really required by the Company.
- i) To review whether the open tendering process is fair and transparent.
- j) In case of limited tendering all the empanelled vendors are given fair opportunity to participate.
- k) Whether the estimates are prepared properly considering the market conditions.
- l) Whether EMDs/security deposit/ performance guarantee are being received before the start of work by the contractor.
- m) Whether consultants /reemployed staff are hired as per the guidelines of MOR.

XI) Fresh and Healthy enterprises limited

- a) Whether there is delay in the completion of project/works awarded by the Company, reasons for this delay to be analysed and to find out any penalty was imposed or not, reasons for non-imposition of liquidated damages.
- b) Expenditure incurred on CSR activity is as per guidelines issued under Section 135 of the Companies Act and guidelines issued by DPE.
- c) Review of bad debts written off is proper and no undue favour is given to debtors.
- d) Whether the replies sent to MOR are correct or any mis presentation is not given to MOR to get better rating in MOU.
- e) The expenditure incurred on the tour of the officials are as per RBI guidelines and rules and reports are submitted by the concerned officer on his return from the tour.
- f) Whether the Company is prompt in reconciliation with MOR for their railway freight.
- g) Formation of Joint Venture are as per the guidelines and actually required for the working of the Company.
- h) Formation of subsidiary really required by the Company.
- i) To review whether the open tendering process is fair and transparent.
- j) In case of limited tendering all the empanelled vendors are given fair opportunity to participate.
- k) Whether the estimates are prepared properly considering the market conditions.

- l) Whether EMDs/security deposit/ performance guarantee are being received before the start of work by the contractor.
- m) Whether consultants /reemployed staff are hired as per the guidelines of MOR.

XII) Punjab Logistics Infrastructure Limited (PLIL)

- a) Whether there is delay in the completion of project/works awarded by the Company, reasons for this delay to be analysed and to find out any penalty was imposed or not, reasons for non-imposition of liquidated damages.
- b) Expenditure incurred on CSR activity is as per guidelines issued under Section 135 of the Companies Act and guidelines issued by DPE.
- c) Review of bad debts written off is proper and no undue favour is given to debtors.
- d) Whether the replies sent to MOR are correct or any mis presentation is not given to MOR to get better rating in MOU.
- e) The expenditure incurred on the tour of the officials are as per RBI guidelines and rules and reports are submitted by the concerned officer on his return from the tour.
- f) Formation of Joint Venture are as per the guidelines and actually required for the working of the Company.
- g) Formation of subsidiary really required by the Company.
- h) To review whether the open tendering process is fair and transparent.
- i) In case of limited tendering all the empanelled vendors are given fair opportunity to participate.
- j) Whether the estimates are prepared properly considering the market conditions.
- k) Whether EMDs/security deposit/ performance guarantee are being received before the start of work by the contractor.
- n) Whether consultants /reemployed staff are hired as per the guidelines of MOR.

XIII) IRCON Infrastructure Services Limited

- a) Whether there is delay in the completion of project/works awarded by the Company, reasons for this delay to be analysed and to find out any penalty was imposed or not, reasons for non-imposition of liquidated damages.
- b) Expenditure incurred on CSR activity is as per guidelines issued under Section 135 of the Companies Act and guidelines issued by DPE.
- c) Review of bad debts written off is proper and no undue favour is given to debtors.

- d) Whether the replies sent to MOR are correct or any mis presentation is not given to MOR to get better rating in MOU.
- e) The expenditure incurred on the tour of the officials are as per RBI guidelines and rules and reports are submitted by the concerned officer on his return from the tour.
- f) To review whether the open tendering process is fair and transparent.
- g) In case of limited tendering all the empanelled vendors are given fair opportunity to participate.
- h) Whether the estimates are prepared properly considering the market conditions.
- i) Whether EMDs/security deposit/ performance guarantee are being received before the start of work by the contractor.
- j) Whether consultants /reemployed staff are hired as per the guidelines of MOR

XIV) IrconDavanagere Haveri Highway Ltd (IDHHL)

- a) Whether there is delay in the completion of project/works awarded by the Company, reasons for this delay to be analysed and to find out any penalty was imposed or not, reasons for non-imposition of liquidated damages.
- b) Expenditure incurred on CSR activity is as per guidelines issued under Section 135 of the Companies Act and guidelines issued by DPE.
- c) Review of bad debts written off is proper and no undue favour is given to debtors.
- d) Whether the replies sent to MOR are correct or any mis presentation is not given to MOR to get better rating in MOU.
- e) Discounts are given to the parties as per the rules. No undue benefit was given to any party.
- f) The expenditure incurred on the tour of the officials are as per RBI guidelines and rules and reports are submitted by the concerned officer on his return from the tour.
- g) To review whether the open tendering process is fair and transparent.
- h) In case of limited tendering all the empanelled vendors are given fair opportunity to participate.
- i) Whether the estimates are prepared properly considering the market conditions.
- j) Whether EMDs/security deposit/ performance guarantee are being received before the start of work by the contractor.
- k) Whether consultants /reemployed staff are hired as per the guidelines of MOR.

XV) Indian Railway Stations Development Corporation Limited (IRSDCL)

- a) Whether there is delay in the completion of project/works awarded by the Company, reasons for this delay to be analysed and to find out any penalty was imposed or not, reasons for non-imposition of liquidated damages.
- b) Expenditure incurred on CSR activity is as per guidelines issued under Section 135 of the Companies Act and guidelines issued by DPE.
- c) Review of bad debts written off is proper and no undue favour is given to debtors.
- d) Whether the replies sent to MOR are correct or any mis presentation is not given to MOR to get better rating in MOU.
- e) Discounts are given to the parties as per the rules. No undue benefit was given to any party.
- f) The expenditure incurred on the tour of the officials are as per RBI guidelines and rules and reports are submitted by the concerned officer on his return from the tour.
- g) To review whether the open tendering process is fair and transparent.
- h) In case of limited tendering all the empanelled vendors are given fair opportunity to participate.
- i) Whether the estimates are prepared properly considering the market conditions.
- j) Whether EMDs/security deposit/ performance guarantee are being received before the start of work by the contractor.
- k) Whether consultants /reemployed staff are hired as per the guidelines of MOR.

XVI) Railway Energy Management Company Limited (REMCL)

- a) Whether there is delay in the completion of project/works awarded by the Company, reasons for this delay to be analysed and to find out any penalty was imposed or not, reasons for non-imposition of liquidated damages.
- b) Expenditure incurred on CSR activity is as per guidelines issued under Section 135 of the Companies Act and guidelines issued by DPE.
- c) Review of bad debts written off is proper and no undue favour is given to debtors.
- d) Whether the replies sent to MOR are correct or any mis presentation is not given to MOR to get better rating in MOU.
- e) The expenditure incurred on the tour of the officials are as per RBI guidelines and rules and reports are submitted by the concerned officer on his return from the tour.
- f) To review whether the open tendering process is fair and transparent.

- g) In case of limited tendering all the empanelled vendors are given fair opportunity to participate.
- h) Whether the estimates are prepared properly considering the market conditions.
- i) Whether EMDs/security deposit/ performance guarantee are being received before the start of work by the contractor.
- j) Whether consultants /reemployed staff are hired as per the guidelines of MOR.

XVII) Sail-Rites Bengal Wagon Industry Pvt. Limited (SRWBIL)

- a) Whether there is delay in the completion of project/works awarded by the Company, reasons for this delay to be analysed and to find out any penalty was imposed or not, reasons for non-imposition of liquidated damages.
- b) Expenditure incurred on CSR activity is as per guidelines issued under Section 135 of the Companies Act and guidelines issued by DPE.
- c) Review of bad debts written off is proper and no undue favour is given to debtors.
- d) Whether the replies sent to MOR are correct or any mis presentation is not given to MOR to get better rating in MOU.
- e) The expenditure incurred on the tour of the officials are as per RBI guidelines and rules and reports are submitted by the concerned officer on his return from the tour.
- f) To review whether the open tendering process is fair and transparent.
- g) In case of limited tendering all the empanelled vendors are given fair opportunity to participate.
- h) Whether the estimates are prepared properly considering the market conditions.
- i) Whether EMDs/security deposit/ performance guarantee are being received before the start of work by the contractor.
- j) Whether consultants /reemployed staff are hired as per the guidelines of MOR.

XVIII) National High Speed Rail Corporation Limited (NHRCCL)

- a) Whether there is delay in the completion of project/works awarded by the Company, reasons for this delay to be analysed and to find out any penalty was imposed or not, reasons for non-imposition of liquidated damages.
- b) Expenditure incurred on CSR activity is as per guidelines issued under Section 135 of the Companies Act and guidelines issued by DPE.
- c) Review of bad debts written off is proper and no undue favour is given to debtors.

- d) Whether the replies sent to MOR are correct or any mis presentation is not given to MOR to get better rating in MOU.
- e) The expenditure incurred on the tour of the officials are as per RBI guidelines and rules and reports are submitted by the concerned officer on his return from the tour.
- f) To review whether the open tendering process is fair and transparent.
- g) In case of limited tendering all the empanelled vendors are given fair opportunity to participate.
- h) Whether the estimates are prepared properly considering the market conditions.
- i) Whether EMDs/security deposit/ performance guarantee are being received before the start of work by the contractor.
- j) Whether consultants /reemployed staff are hired as per the guidelines of MOR.

XIX) Bharuch Dahej Rail Company Limited

- a) Revenue sharing between the Company & the Railway is as per the agreement
- b) Operation & maintenance expenses charged by railways are as per the O&M agreement
- c) Administrative cost & other expenses charged by RVNL are as per the agreement.
- d) Whether the Company has HR manual & delegation of power is followed or not.
- e) Whether there is delay in the completion of project/works awarded by the Company, reasons for this delay to be analysed and to find out any penalty was imposed or not, reasons for non imposition of liquidated damages.
- f) Expenditure incurred on CSR activity is as per guidelines issued under Section 135 of the Companies Act and guidelines issued by DPE.
- g) The expenditure incurred on the tour of the officials are as per RBI guidelines and rules and reports are submitted by the concerned officer on his return from the tour.
- h) Whether the Company is prompt in reconciliation with MOR for their railway freight.
- i) Whether consultants /reemployed staff are hired as per the guidelines of MOR.

XX) Kutch Railway Company Limited

- a) Revenue sharing between the Company & the Railway is as per the agreement.

- b) Operation & maintenance expenses charged by Railways are as per the O&M agreement.
- c) Administrative cost & other expenses charged by RVNL are as per the agreement.
- d) Whether the Company has HR manual & delegation of power is followed or not.
- e) Whether there is delay in the completion of project/works awarded by the Company, reasons for this delay to be analysed and to find out any penalty was imposed or not, reasons for non imposition of liquidated damages.
- f) Expenditure incurred on CSR activity is as per guidelines issued under Section 135 of the Companies Act and guidelines issued by DPE.
- g) The expenditure incurred on the tour of the officials are as per RBI guidelines and rules and reports are submitted by the concerned officer on his return from the tour.
- h) Whether the Company is prompt in reconciliation with MOR for their railway freight.
- i) Whether consultants /reemployed staff are hired as per the guidelines of MOR.

XXI) Pipavav Railway Corporation Limited

- a) Revenue sharing between the Company & the Railway is as per the agreement.
- b) Operation & maintenance expenses charged by railways are as per the O&M agreement.
- c) Administrative cost & other expenses charged by RVNL are as per the agreement.
- d) Whether the Company has HR manual & delegation of power is followed or not.
- e) Whether there is delay in the completion of project/works awarded by the Company, reasons for this delay to be analysed and to find out any penalty was imposed or not, reasons for non imposition of liquidated damages.
- f) Expenditure incurred on CSR activity is as per guidelines issued under Section 135 of the Companies Act and guidelines issued by DPE.
- g) The expenditure incurred on the tour of the officials are as per RBI guidelines and rules and reports are submitted by the concerned officer on his return from the tour.
- h) Whether the Company is prompt in reconciliation with MOR for their railway freight.
- i) Whether consultants /reemployed staff are hired as per the guidelines of MOR.

XXII) Krishnapatnam Rail Company Limited

- a) Revenue sharing between the Company & the Railway is as per the agreement.
- b) Operation & maintenance expenses charged by Railways are as per the O&M agreement.
- c) Administrative cost & other expenses charged by RVNL are as per the agreement.
- d) Whether the Company has HR manual & delegation of power is followed or not.
- e) Whether there is delay in the completion of project/works awarded by the Company, reasons for this delay to be analysed and to find out any penalty was imposed or not, reasons for non imposition of liquidated damages.
- f) Expenditure incurred on CSR activity is as per guidelines issued under Section 135 of the Companies Act and guidelines issued by DPE.
- g) The expenditure incurred on the tour of the officials are as per RBI guidelines and rules and reports are submitted by the concerned officer on his return from the tour.
- h) Whether the Company is prompt in reconciliation with MOR for their railway freight.
- i) Whether consultants/reemployed staff are hired as per the guidelines of MOR.

XXIII) Haridaspur Paradip Railway Company Limited, Bhubaneswar

- a) Revenue sharing between the Company & the Railway is as per the agreement.
- b) Operation & maintenance expenses charged by Railways are as per the O&M agreement.
- c) Administrative cost & other expenses charged by RVNL are as per the agreement.
- d) Whether the Company has HR manual & delegation of power is followed or not.
- e) Whether there is delay in the completion of project/works awarded by the Company, reasons for this delay to be analysed and to find out any penalty was imposed or not, reasons for non imposition of liquidated damages.
- f) Expenditure incurred on CSR activity is as per guidelines issued under Section 135 of the Companies Act and guidelines issued by DPE.
- g) The expenditure incurred on the tour of the officials are as per RBI guidelines and rules and reports are submitted by the concerned officer on his return from the tour.

- h) Whether the Company, is prompt in reconciliation with MOR for their railway freight.
- i) Whether consultants/reemployed staff are hired as per the guidelines of MOR.

XXIV) IRCON PB Tollway Ltd

- a) Whether there is delay in the completion of project/works awarded by the Company, reasons for this delay to be analysed and to find out any penalty was imposed or not, reasons for non imposition of liquidated damages.
- b) Expenditure incurred on CSR activity is as per guidelines issued under Section 135 of the Companies Act and guidelines issued by DPE.
- c) Review of writing of bad debts is proper and no undue favour is given to debtors.
- d) Whether the replies sent to MOR are correct or any mis presentation is not given to MOR to get better rating in MOU.
- e) The expenditure incurred on the tour of the officials are as per RBI guidelines and rules and reports are submitted by the concerned officer on his return from the tour.
- f) Whether the Company is prompt in reconciliation with MOR for their railway freight.
- g) To review whether the open tendering process is fair and transparent.
- h) In case of limited tendering all the empanelled vendors are given fair opportunity to participate.
- i) Whether the estimates are prepared properly considering the market conditions.
- j) Whether EMDs/security deposit/ performance guarantee are being received before the start of work by the contractor.
- k) Whether consultants /reemployed staff are hired as per the guidelines of MOR.

XXV) IRCON Shivpuri Gunatollway Limited

- a) Whether there is delay in the completion of project/works awarded by the Company, reasons for this delay to be analysed and to find out any penalty was imposed or not, reasons for non imposition of liquidated damages.
- b) Expenditure incurred on CSR activity is as per guidelines issued under Section 135 of the Companies Act and guidelines issued by DPE.
- c) Review of bad debts written off is proper any undue favour is given to debtors.
- d) Whether the replies sent to MOR are correct or any mis presentation is not given to MOR to get better rating in MOU.

- e) The expenditure incurred on the tour of the officials are as per RBI guidelines and rules and reports are submitted by the concerned officer on his return from the tour.
- f) To review whether the open tendering process is fair and transparent.
- g) In case of limited tendering all the empanelled vendors are given fair opportunity to participate.
- h) Whether the estimates are prepared properly considering the market conditions.
- i) Whether EMDs/security deposit/ performance guarantee are being received before the start of work by the contractor.
- j) Whether consultants /reemployed staff are hired as per the guidelines of MOR.

XXVI) IRCON Vadodara-Kim Expressway

- a) Whether there is delay in the completion of project/works awarded by the Company, reasons for this delay to be analysed and to find out any penalty was imposed or not, reasons for non imposition of liquidated damages.
- b) Expenditure incurred on CSR activity is as per guidelines issued under Section 135 of the Companies Act and guidelines issued by DPE.
- c) Review of bad debts written off is proper any undue favour is given to debtors.
- d) Whether the replies sent to MOR are correct or any mis presentation is not given to MOR to get better rating in MOU.
- e) The expenditure incurred on the tour of the officials are as per RBI guidelines and rules and reports are submitted by the concerned officer on his return from the tour.
- f) To review whether the open tendering process is fair and transparent.
- g) In case of limited tendering all the empanelled vendors are given fair opportunity to participate.
- h) Whether the estimates are prepared properly considering the market conditions.
- i) Whether EMDs/security deposit/ performance guarantee are being received before the start of work by the contractor.
- j) Whether consultants /reemployed staff are hired as per the guidelines of MOR.

XXVII) Surat Integrated Transportation Development Corporation Ltd.

- a) Whether there is delay in the completion of project/works awarded by the Company, reasons for this delay to be analysed and to find out any penalty was imposed or not, reasons for non imposition of liquidated damages.

- b) Expenditure incurred on CSR activity is as per guidelines issued under Section 135 of the Companies Act and guidelines issued by DPE.
- c) Review of bad debts written off is proper any undue favour is given to debtors.
- d) Whether the replies sent to MOR are correct or any mis presentation is not given to MOR to get better rating in MOU.
- e) The expenditure incurred on the tour of the officials are as per RBI guidelines and rules and reports are submitted by the concerned officer on his return from the tour.
- f) To review whether the open tendering process is fair and transparent.
- g) In case of limited tendering all the empanelled vendors are given fair opportunity to participate.
- h) Whether the estimates are prepared properly considering the market conditions.
- i) Whether EMDs/security deposit/ performance guarantee are being received before the start of work by the contractor.
- j) Whether consultants /reemployed staff are hired as per the guidelines of MOR.
- k) Revenue collection from the stations is being properly monitored and share is received by the Company.

XXVIII) Railtel Enterprises Limited

- a) Whether there is delay in the completion of project/works awarded by the Company, reasons for this delay to be analysed and to find out any penalty was imposed or not, reasons for non imposition of liquidated damages.
- b) Expenditure incurred on CSR activity is as per guidelines issued under Section 135 of the Companies Act and guidelines issued by DPE.
- c) Review of bad debts written off is proper and no undue favour is given to debtors.
- d) Whether the replies sent to MOR are correct or any mis-representation is not given to MOR to get better rating in MOU.
- e) The expenditure incurred on the tour of the officials are as per RBI guidelines and rules and reports are submitted by the concerned officer on his return from the tour.
- f) Whether the Company is prompt in reconciliation with MOR for their revenue share.
- g) Formation of subsidiary really required by the Company.
- h) To review whether the open tendering process is fair and transparent.
- i) In case of limited tendering all the empanelled vendors are given fair opportunity to participate.

- j) Whether the estimates are prepared properly considering the market conditions.
- k) Whether the sharing of revenue from optic fibre with MOR is received properly.
- l) Whether EMDs/security deposit/ performance guarantee are being received before the start of work by the contractor.
- m) Whether consultants /reemployed staff are hired as per the guidelines of MOR.

XXIX) NRTU Foundation

- a) Whether the fee is being collected regularly.
- b) Expenditure incurred on the hostel facilities to be checked properly.
- c) Educational Qualification of the professor are to be seen
- d) Payment of Consultancy fee to be reviewed.
- e) Mess Expenditure may also be checked.
- f) Students welfare expenditure may be seen.
- g) Whether the money collected & kept in FDR. Funds were regularly collected.
- h) Entrance Test fees is collected regularly.

XXX) High Speed Rail Corridor Corporation

- a) D&G charges recovered through RVNL on Transfer of Projects.
- b) Review of Project expenditure incurred on MoR funded project through RVNL.
- c) Funds are properly utilised by the Company.
- d) Whether the feasibility studies are completed within the time frame

XXXI) IRCON Gurgaon Rewari Highway Limited

- a) Whether there is delay in the completion of project/works awarded by the Company, reasons for this delay to be analysed and to find out any penalty was imposed or not, reasons for non imposition of liquidated damages.
- b) Expenditure incurred on CSR activity is as per guidelines issued under Section 135 of the Companies Act and guidelines issued by DPE.
- c) Review of bad debts written off is proper any undue favour is given to debtors.
- d) Whether the replies sent to MOR are correct or any mis presentation is not given to MOR to get better rating in MOU.
- e) The expenditure incurred on the tour of the officials are as per RBI guidelines and rules and reports are submitted by the concerned officer on his return from the tour.
- f) To review whether the open tendering process is fair and transparent.

- g) In case of limited tendering all the empanelled vendors are given fair opportunity to participate.
- h) Whether the estimates are prepared properly considering the market conditions.
- i) Whether EMDs/security deposit/ performance guarantee are being received before the start of work by the contractor.
- j) Whether consultants /reemployed staff are hired as per the guidelines of MOR.

XXXII) IRCON Haridwar Bypass Limited

- a) Whether there is delay in the completion of project/works awarded by the Company, reasons for this delay to be analysed and to find out any penalty was imposed or not, reasons for non imposition of liquidated damages.
- b) Expenditure incurred on CSR activity is as per guidelines issued under Section 135 of the Companies Act and guidelines issued by DPE.
- c) Review of bad debts written off is proper any undue favour is given to debtors.
- d) Whether the replies sent to MOR are correct or any mis presentation is not given to MOR to get better rating in MOU.
- e) The expenditure incurred on the tour of the officials are as per RBI guidelines and rules and reports are submitted by the concerned officer on his return from the tour.
- f) To review whether the open tendering process is fair and transparent.
- g) In case of limited tendering all the empanelled vendors are given fair opportunity to participate.
- h) Whether the estimates are prepared properly considering the market conditions.
- i) Whether EMDs/security deposit/ performance guarantee are being received before the start of work by the contractor.
- j) Whether consultants /reemployed staff are hired as per the guidelines of MOR.

XXXII) IRCON Akloli-Shirsad Expressway Limited

- a) Whether there is delay in the completion of project/works awarded by the Company, reasons for this delay to be analysed and to find out any penalty was imposed or not, reasons for non imposition of liquidated damages.
- b) Expenditure incurred on CSR activity is as per guidelines issued under Section 135 of the Companies Act and guidelines issued by DPE.
- c) Review of bad debts written off is proper any undue favour is given to debtors.

- d) Whether the replies sent to MOR are correct or any mis presentation is not given to MOR to get better rating in MOU.
- e) The expenditure incurred on the tour of the officials are as per RBI guidelines and rules and reports are submitted by the concerned officer on his return from the tour.
- f) To review whether the open tendering process is fair and transparent.
- g) In case of limited tendering all the empanelled vendors are given fair opportunity to participate.
- h) Whether the estimates are prepared properly considering the market conditions.
- i) Whether EMDs/security deposit/ performance guarantee are being received before the start of work by the contractor.
- j) Whether consultants /reemployed staff are hired as per the guidelines of MOR.

XXXIV) IRCON Ludhiana Rupnagar Highway Limited

- a) Whether there is delay in the completion of project/works awarded by the Company, reasons for this delay to be analysed and to find out any penalty was imposed or not, reasons for non imposition of liquidated damages.
- b) Expenditure incurred on CSR activity is as per guidelines issued under Section 135 of the Companies Act and guidelines issued by DPE.
- c) Review of bad debts written off is proper any undue favour is given to debtors.
- d) Whether the replies sent to MOR are correct or any mis presentation is not given to MOR to get better rating in MOU.
- e) The expenditure incurred on the tour of the officials are as per RBI guidelines and rules and reports are submitted by the concerned officer on his return from the tour.
- f) To review whether the open tendering process is fair and transparent.
- g) In case of limited tendering all the empanelled vendors are given fair opportunity to participate.
- h) Whether the estimates are prepared properly considering the market conditions.
- i) Whether EMDs/security deposit/ performance guarantee are being received before the start of work by the contractor.
- j) Whether consultants /reemployed staff are hired as per the guidelines of MOR.

XXXV) IRCON Bhoj Morbe Expressway Limited

- a) Whether there is delay in the completion of project/works awarded by the Company, reasons for this delay to be analysed and to find out any

- penalty was imposed or not, reasons for non imposition of liquidated damages.
- b) Expenditure incurred on CSR activity is as per guidelines issued under Section 135 of the Companies Act and guidelines issued by DPE.
 - c) Review of bad debts written off is proper any undue favour is given to debtors.
 - d) Whether the replies sent to MOR are correct or any mis presentation is not given to MOR to get better rating in MOU.
 - e) The expenditure incurred on the tour of the officials are as per RBI guidelines and rules and reports are submitted by the concerned officer on his return from the tour.
 - f) To review whether the open tendering process is fair and transparent.
 - g) In case of limited tendering all the empanelled vendors are given fair opportunity to participate.
 - h) Whether the estimates are prepared properly considering the market conditions.
 - i) Whether EMDs/security deposit/ performance guarantee are being received before the start of work by the contractor.
 - j) Whether consultants /reemployed staff are hired as per the guidelines of MOR.

XXXVI) IRCON Renewable Power Limited

- a) Whether there is delay in the completion of project/works awarded by the Company, reasons for this delay to be analysed and to find out any penalty was imposed or not, reasons for non-imposition of liquidated damages.
- b) Expenditure incurred on CSR activity is as per guidelines issued under Section 135 of the Companies Act and guidelines issued by DPE.
- c) Review of bad debts written off is proper and no undue favour is given to debtors.
- d) Whether the replies sent to MOR are correct or any mis presentation is not given to MOR to get better rating in MOU.
- e) The expenditure incurred on the tour of the officials are as per RBI guidelines and rules and reports are submitted by the concerned officer on his return from the tour.
- f) To review whether the open tendering process is fair and transparent.
- g) In case of limited tendering all the empanelled vendors are given fair opportunity to participate.
- h) Whether the estimates are prepared properly considering the market conditions.
- i) Whether EMDs/security deposit/ performance guarantee are being received before the start of work by the contractor.

- j) Whether consultants /reemployed staff are hired as per the guidelines of MOR.

Annexure – III

Directions to Statutory Auditor under Section 143(5) of Companies Act 2013.

The existing three directions issued to Statutory Auditor under Section 143(5) of the [Companies Act, 2013](#) have been reviewed and replaced by the O/o C&AG of India with the following new directions. These directions will be applicable for accounts from FY 2018-19 onwards: -

- I) Whether the Company has system in place to process all the accounting transactions through IT system? If yes, the implications of processing of accounting transactions outside IT system on the integrity of the accounts along with the financial implications, if any, may be stated.
- II) Whether there is any restructuring of an existing loan or cases of waiver/write off of debts/loans/interest etc. made by a lender to the Company due to Company's inability to repay the loan? If yes, the financial impact may be stated.
- III) Whether funds received/receivable for specific schemes from Central/State agencies were properly accounted for/utilized as per its term and conditions? List the cases of deviation.

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CHAPTER 21 - RESEARCH DESIGNS AND STANDARDS ORGANIZATION

1. INTRODUCTION

Research Designs and Standards Organization (RDSO) was established in 1957 as an attached office of Railway Board. The status of RDSO has been changed from an 'Attached Office' to 'Zonal Railway' with effect from 1st January, 2003.

RDSO has been instrumental in identification & assimilation of technology suitable for Indian operating & climatic condition and has ensured rightful adaptation of imported technologies, wherever felt necessary. RDSO's role is of applied research and of a facilitator for technology development, adaption, standardization, and deployment for the Indian Railways as an advisor and not the executor. RDSO undertakes service engineering studies and also tests products of equipment vendors for compliance to the respective specifications. RDSO discharges its duties as Technical Adviser to the Ministry of Railways. This is the premier research, design and standards organization set up with a view to evolve appropriate design of Railway equipment and systems for improved safety, reliability and maintainability. RDSO also carries out validation of designs by way of performance trials under defined operating conditions.

2. FUNCTIONS OF RDSO

RDSO functions as a centre for acquisition, absorption and development of new technology and up-gradation of existing technology for the Indian Railways. RDSO is the sole R&D organization of Indian Railways and functions as the technical advisor to Railway Board (RB), Zonal Railways (ZRs) and Production Units (PUs). Its major functions involve:

- I) Maintenance of overall system standards for the Indian Railways
- II) Development, adoption & absorption of new technologies for use on Indian Railways
- III) Development of new & improved designs
- IV) Development of standards for materials & products for Indian Railways
- V) Technical investigation, statutory clearance, testing, technical guidance to zonal railways and providing consultancies.
- VI) Service engineering to improve reliability and safety of equipment/product/rolling stock/asset affecting train operation
- VII) Vendor approval and inspection of critical & safety items of Rolling stock, Locomotives, Signalling and Telecommunications equipment and Track components

RDSO also offers international consultancy services in matters pertaining to design, testing and inspection of railway equipment as well as survey for construction of new lines.

3. ORGANIZATIONAL SET UP

RDSO, Lucknow is under the Ministry of Railways and is headed by the Director General, ex-officio General Manager who is assisted by an Additional Director General and Senior Executive Directors/Executive Directors controlling the various directorates of RDSO.

All the directorates of RDSO except Defense Research are located at Lucknow. The cell for Railway Production Units and Industries which look after liaison, inspection and development work, are located at Bangalore, Hyderabad, Bhopal, Mumbai, Burnpur, Jaipur, Kolkata and New Delhi. The Indian Railways Centre for Advanced Maintenance Technology (CAMTECH) which is located at Gwalior is also functioning under administrative control of RDSO.

4. SYSTEM OF AUDIT

The System of Central Audit for RDSO is applicable as being defined in Secret Memorandum of Instructions & Revised Audit Norms 2003.

5. LOCAL AUDIT/INSPECTIONS

Regulations on Audit and Accounts, 2007, stipulate three type of audits viz. Financial Audit, Compliance Audit & Performance Audit. Local Audit is a part of compliance audit under which audit party checks the records of auditee through visit at their offices.

Compliance with rules and regulations is the primary and the most important requirement for ensuring accountability of the public executive. Proper planning and prioritization of Compliance Audits based on an appropriate risk assessment, is therefore of great importance. Thus, for an effective Audit, the two important resources i.e. time and manpower have to be assigned properly to get quality audit output.

Para 3.12 of [Compliance Auditing Guidelines](#) lays emphasis on preparation of Annual Audit Plan by each field office by adopting a holistic approach of covering Apex Auditable Entity for each type of audit and leveraging common processes. The Annual Audit Plan of each office would, therefore, indicate the Apex Auditable entities/Audit units for which compliance audit to be conducted.

Para 3.4 of the [Compliance Auditing Guidelines](#) suggests a top down Risk Based approach for placing the Department/Sector as the centre piece of the audit focus and provide a scientific mechanism of defining Audit Units. Departments/Sector being the top layer has been defined as the Apex Auditable Entity.

List of Items to be checked during the inspection of various Directorates is given in Appendix-A.

6. USE OF IT APPLICATIONS IN RDSO

The IT applications being used at RDSO are as under-

- I) Online complaint management system
- II) Failure Reporting and Vendor Performance Monitoring System
- III) Hospital Management Information System
- IV) Vendor Registration Module
- V) Product Inspection Management System (PIMS)
- VI) Integrated Material Management information system (IMMIS)
- VII) Indian Railway E-procurement system (IREPS)
- VIII) Integrated Payroll and accounting system (IPAS)
- IX) LIMBS (Legal Management Briefing System for court cases)
- X) CPGRAM (Centralized Public Grievance Redress and Monitoring System).
- XI) PMIS (Personnel management Information System)
- XII) IRPSM (Indian Railway Project Sanction management system)
- XIII) e-Office

The audit of IT applications may carried out/conducted as per the instructions instructions/guidelines issued by Hdqrs. office.

7. IMPORTANT RISK PARAMETERS

- I) Sanctioned project and its progress in reference to physical as well as financial.
- II) Allotment of funds and its utilization for a particular project.
- III) No. of tender cases /contract cases executed by the directorate.
- IV) No. of project which is being done in collaboration with IIT's, its progress and financial implication.
- V) Number of completed project and its proliferation over IR.
- VI) Periodicity of Audit i.e. Annual/ Biennial/ Triennial, never audited.
- VII) Result of last Audit.
- VIII) Mid-way/ Terminated project in reference to expenditure incurred.
- IX) Consultancy provided/ Undertaken from outside agency.
- X) Earnings made through consultancy.
- XI) Imprest Account.
- XII) Procurement of store, Medicines, Machinery & Plants.
- XIII) Disposal of condemned & Scrap materials.
- XIV) Rejected Materials and recovery thereof.

Important Risk Parameters of Quality Assurance Directorates (Mechanical, Civil, S&T)

- I) Activities under taken (EOI) to enlist the new vendor.
- II) Items having less than 3 vendors or nil vendor and steps taken by the directorate to develop more vendors
- III) Testing charges collected from the vendors.
- IV) Listing, Delisting, Up-gradation, Banning of business etc.
- V) Items inspected by RDSO and subsequently failed on consignee end.
- VI) Supply and Warranty related issues.
- VII) Complaints related to vendors & its disposal.
- VIII) Product inspection, collection of Inspection charges and issuance of Inspection certificate.
- IX) Details of tenders/works etc. and its review.

8. FUNCTIONS AND ROLES OF THE DIRECTORATES

8.1 Carriage

Carriage Directorate is engaged in the development of new designs/specifications and up-gradation/ standardization of the existing designs/specifications of passenger coaches and its sub-systems. The main activities of the carriage directorate are:

- I) Develop key drawings and specifications of new designs of coaching stock.
- II) Validation of design by tests and trials along with PUs and testing directorate of RDSO.
- III) Co-ordination with PUs and user railways in the area of failure investigation, design modification etc.
- IV) Standardization of design between RDSO and two PUs.
- V) Development of new advanced materials for coach interiors
- VI) Formulation of maintenance instructions of sub-assemblies like couplers, air-brake system, roller bearings etc.
- VII) Statutory clearance for operation of new rolling stock
- VIII) Vendor development of safety items
- IX) Optimization of suspension parameters for all types of rolling stock using vehicle dynamics simulation software, NUCARS and ADAMS RAIL
- X) Computer wing undertakes high end design activities like finite element analysis, vehicle dynamics simulation, crash analysis etc.
- XI) Enhancing fire safety of trains.

8.2 Engine Development & Urban Transport & High Speed (UTHS)

Engine Development Directorate is engaged in improvement in Railway Diesel Engine technology with following missions;

- I) Development of emission compliant diesel engine technology
- II) Better Fuel efficiency
- III) Development of Alternate Fuels and appropriate/Contemporary technology

Main activities of this Directorate are as under-

- a) Nodal directorate for approvals of Metro Systems related issues. Centralized documentation of metro technology, designs & approvals.
- b) Single window in RDSO for interaction with Metro corporations/authority.
- c) Examine design approvals/design issues/technical issues/trials & forward approvals. If necessary, would seek internal approvals/consultations with respective design directorates.
- d) Co-ordinating directorates for issue of speed certificates & conducting oscillation trials.
- e) Stock/Track/Signal/Electrical equipment validations tests. Assimilation of urban transport technology alternatives (skybus, monorail, metro).
- f) Develop knowledge expertise in urban transport solutions & take up consultancies for the same.
- g) Nodal directorate to develop as knowledge base for high speed operations.
- h) Inputs to develop a high speed corridor at the RDSO test track, under development in Jodhpur Division of NWR. Identifying specific factors/technology (cab Signalling, remote track sensing, track maintenance, Rolling stock maintenance) defining the safety of high speed operations/ high speed corridors.

8.3 Motive Power

Motive Power Directorate is engaged in designs and standard works related with diesel-electric and diesel-hydraulic locomotives. The main activities of the directorate are as under:

- I) Development and standardization of locomotive systems, spares/ components and sub-assemblies.
- II) Technical investigation into operational and maintenance problems of Railways.
- III) Providing technical consultancy to Railway Management and other Public Sector Undertakings in matters connected with Diesel Traction.
- IV) Acquisition & assimilation of state-of-the-art technology in the field of diesel locomotives and accident management equipment, e.g. 5500/6000 HP locomotive, 140 T Break down Crane.

- V) Development and indigenization of locomotive equipment / spares / components.
- VI) Nodal directorate for issue of speed certificates for all types of rolling stock.
- VII) Design development of locomotives, diesel rail cars, diesel hydraulic multiple unit, Diesel electric multiple unit, Rail buses, Breakdown cranes etc.
- VIII) Providing technical consultancy to Railway Board

8.4 Electrical Directorate and Power Supply and Electrical Multiple Unit (PS & EMU)

The functions of the Electrical Directorate include design and development of different kinds of electric locomotives and their equipment keeping pace with the changing technologies and need of the times, guiding the Zonal Railways/Production Units with regard to problems experienced by them in the maintenance and operation of electric locomotives and their equipment, acting as a pivot, between Railway Board and Zonal Railways in all technical matters pertaining to the performance of electric locomotives over Indian Railways.

The role of the Electrical Directorate is primarily to design and develop new locomotives and equipment with modern technologies and also to assist the ZRs/PUs in improving the reliability, keeping the maintenance requirements of the locomotives to minimum and act as the technical advisor to Railway Board. A wing of Electrical Directorate also undertakes inspection of various electrical and mechanical equipment pertaining to rolling stock at Bhopal and Jhansi units of Bharat Heavy Electricals Limited.

It also deals with service related technical problems, including standardization, indigenization of technology/sub-systems through industry and quality control/vendor base of vital items of Electric Locomotive assigned to RDSO by Railway Board. Work also includes evaluation of new technologies and up gradation of product for higher performance, reliability and economies in operation.

Power Supply and EMU Directorate is engaged in developing design and standardization of electrical equipment and systems of Electric Multiple Units, Metro Rolling Stock, Train Lighting, Air Conditioning and Power Supply related items of coaches and development of initial vendors for these items, with a view to achieve the quality objectives for improved suburban and main line services to railway passengers in terms of better comfort, safety, reliability and efficiency.

8.5 Research

Research Directorate of RDSO performs the following activities-

- I) Conducting Governing Council Meeting (GCM)

- II) Coordination activities for the meetings of Governing Council (GCM) and Central Board of Railway Research (CBRR)
- III) Maintenance of Oscillation Monitoring System (OMS) of Indian Railways
- IV) Conducting Central Board of Railway Research (CBRR) Meetings
- V) Coordinating for MOU with IITs and different Directorate of RDSO for R&D projects for multi-disciplinary nature.
- VI) Coordinating with IIT/Kharagpur in establishment of Centre for Railway Research
- VII) Other consultancy projects with IITs/Foreign institutions
- VIII) Instrumentation support for field trials to various RDSO directorates.
- IX) Monitoring of Technology Mission on Railway Safety Projects
- X) Monitoring of Technological Mission of Indian Railways (TMIR)
- XI) R&D projects of multi-disciplinary nature
- XII) Coordination with foreign institutions.

8.6 Signal

The main activities of the Signal directorate are as under-

- I) Design, development & Standardization of Signalling & Safety equipment.
- II) Adaptation & absorption of emerging software embedded technologies.
- III) Investigation, analysis & remedial measures of specific field problems referred by Zonal Railways / Railways Board.
- IV) Improving reliability of signalling equipment.
- V) Providing technical assistance/guidance to Zonal Railways.
- VI) Vendor development for development items.
- VII) Testing of signalling items for vendor development & investigation.
- VIII) Issue, review & revision of specifications, Test formats & STRs.
- IX) Issue of Pre-Commissioning Check Lists for vital signalling equipment

8.7 Traction Installation

Traction Installation (TI) Directorate is engaged in design, development, standardization and introduction of appropriate technology for equipment related to Traction Power Distribution (TrD) system for electric rolling stock. The Directorate is involved in evolving designs & standards to improve the reliability & availability of TrD. system.

The main activities of the directorate are as under-

- a) Design, development & standardization of equipment, systems used for 25 KV A.C.

- b) Design, development & standardization of equipment used 2x25 KV A.C. Traction system, Traction Sub-Stations and Over Head Lines.
- c) Design, development & standardization of equipment used for DC traction system for Kolkata Metro applications.
- d) Safety studies of Metros being constructed under Metro Act.
- e) Design and standardization of Grid Substations.
- f) Providing technical consultancy to Railways and other private agencies in matters connected with Traction Installations.

8.8 Track Design

Main functions of directorate are Research, Design and Development of Rails, Welding Technology, Sleepers, Fastenings, Turnouts, Long Welded Rails, Ultrasonic testing etc. The Track Design Directorate also provides consultancy to Zonal Railways on the matters pertaining to track Development and standardization of new innovations reported by the Railways. The main strength of Track Design Directorate is its capability to develop, evaluate and manage design, drawings and specifications besides standardization of new track components for Indian Railways. Design and development in diverse areas such as rail technology, rail flaw detection, points and crossings, switch expansion joints, concrete sleepers, track fastenings, rail welding, rail stress calculation, design of fixed structure gauge, clearance of new rolling stock etc.

8.9 Testing

Testing Directorate undertakes design validations of all newly designed/modified rolling stock developed in-house or imported, employing the latest state-of-the-art data acquisition and analysis tools and techniques. Besides undertaking actual field trials, this directorate has three laboratories for conducting stationery tests as well. Testing Directorate has also been entrusted with carrying out periodic track monitoring runs on Rajdhani and Shatabdi routes. Laboratory Tests are conducted on newly designed sub-assemblies and Rolling Stocks components as well as quality audit check for assessing the suitability by simulating service condition/field condition in three well equipped and modernized laboratories. Whenever a railway vehicle undergoes any modification or a new vehicle design is sought to be introduced, field trials are mandatory before the Commissioner of Railway Safety who permits their introduction into the Railway system. Laboratory tests are conducted in three well equipped and modernized laboratories viz. Air Brake Lab, Brake Dynamometer Lab and Fatigue testing lab.

8.10 Telecommunication

Telecom Directorate is engaged in the task of development and standardization of telecom equipment/systems for use on Indian Railways. The main functions of the directorate are as under-

- I) Design and development of modern telecom equipment
- II) Standardization of telecom equipment and systems
- III) Adaption & Absorption of emerging technologies
- IV) Improving reliability of existing equipment
- V) Providing technical guidance to Zonal Railways
- VI) Investigating field problems referred by Zonal Railways/Railway Board
- VII) Issuing installation and maintenance manuals & codes of practice
- VIII) Laying QA standards for equipment manufacturers & conducting quality audit
- IX) Vendor development to ensure supply of quality material and equipment to Railways
- X) Testing and inspection of telecom equipment
- XI) Development of new products and their specification, specific to the need of Indian Railways
- XII) Installation and maintenance of Telecom assets of RDSO.

8.11 Track Machines and Monitoring

The main functions of the directorate are as under-

- I) Track Monitoring by Track Recording Cars including up-gradation and development of recording system, Testing of Track components like Sleepers, Fastenings, welds etc. in Track Lab, Preparation of Track Machine Manual, Maintenance instructions and Guidelines like, List of critical Spare Parts, Inspection-Checklists, Maintenance Schedule Manuals, Revision of specifications, Indigenization of Spare parts etc. for Large Track Machine, Development and Standardization of Small Track Machines.
- II) Study and testing of different track components in simulated dynamic conditions for assessment of their service life and properties
- III) Conducting field trials
- IV) Development, standardization and adoption of small track machines and P.Way measuring tools including approval of their manufacturing sources.
- V) Adoption of large track machines on Indian Railways and improving their maintainability and reliability in the field in a cost effective manner.

8.12 Traffic

Traffic Directorate gives opinion/advice to all the technical directorates of RDSO being user directorate. It gathers users' requirements through market surveys, future projections, customer feedbacks, literature survey and by other available means and appraises the same to the concerned technical directorates of RDSO for improvement in various railway designs. This directorate interacts with its counter parts for evolving suitable future designs of coaches and wagon etc. to meet the increasing demands of traffic and undertakes studies pertaining to traffic and commercial discipline. Traffic directorate conducts feasibility studies pertaining to Operating and Commercial departments in respect of increasing efficiency line capacity, enhancing safety in train operations and improving the image of the organization in the eyes of the users leading to ultimate customer delight.

8.13 Wagon

Wagon Directorate is engaged in design and development of Freight Stock and its components according to the customer requirements. Objective of this directorate is to design freight wagons and their related components. The wagon directorate also renders consultancy to industry on special wagons for manufacturers executing export order. Wagon Directorate is the nodal agency of IR for all design and technical issues related to freight stock.

Its main functions are:

- I) Design and development of wagons to cater requirement of industry.
- II) Formulating maintenance instructions for wagons.
- III) Redressal of manufacturing and maintenance issues related to wagons.
- IV) Nodal agency for issue of speed certificate for wagons.
- V) Organizing oscillation trials of wagons
- VI) Approval of wagon design of private parties.
- VII) Vender Approval of Weigh Bridge suppliers and items controlled by Directorate
- VIII) Model Approval of Tippler
- IX) Design and development of freight stock and its components and sub-assemblies
- X) Standardization of freight stock and its sub-assemblies.
- XI) Technical investigation into operational and maintenance problems of Railways
- XII) Providing technical consultancy to Railway Management and other Public Sector Undertakings in matter connected with freight stock
- XIII) Acquisition and assimilation of state-of-the-art technology in the field of freight stock
- XIV) Indigenization of freight stock components and sub-assemblies

- XV) Provide consultancy services to industry for design and manufacture of special purpose wagons required for movement of special consignments
- XVI) Provide technical services to Indian manufacturers executing export orders.

8.14 Bridges and Structures

The main functions of the Bridge and Structures directorate are as under-

- I) Evolving new standard designs of bridges (Steel, RCC, PSC and Composite etc.) for the latest loading standards
- II) Development of new loading standards as per the needs of Indian Railways
- III) Speed clearance of new rolling stocks and locomotive for permitting its use on existing bridges
- IV) Design of platform shelters, microwave towers and other structures of standard nature.
- V) Formulation, updation and revision of Code of practices for the Design of Steel/RCC/PSC and Arch Bridges as well as sub-structure
- VI) Investigation and rehabilitation schemes of old bridges for running of heavier trains
- VII) Inspection of welded plate girders and open web girders during their fabrication for use on the railways
- VIII) Study of structural characteristics of bridge girders. Effect on bridges due to train load including longitudinal forces.
- IX) Field trials and laboratory tests for validation of existing provisions and evolving new criteria for design and strength assessment techniques.
- X) Preparation of manuals and guidelines on aspects related to inspection and maintenance of bridges.
- XI) Study of bridge hydraulics, scour and river training works
- XII) Represent Indian Railways in various committees of Bureau of Indian Standards and Indian Road Congress.
- XIII) Rendering consultancy services to the Zonal Railways concerning bridge structures in gauge conversion project.
- XIV) In house software development for analysis and design of bridges and other structures.
- XV) Proof checking of designs and bridges submitted by consultants through Zonal Railways.
- XVI) Developing list of competent manufacturers of girder bridges and bearings.
- XVII) Preparation and updating of all codes, manuals and specifications for design, construction and maintenance of bridges

8.15 Geo-Technical Engineering

Geo-technical Engineering Directorate deals with Geo-technical Engineering matters of Indian Railways. It has well equipped laboratory with all conventional and latest modern soil testing facilities. Main functions of the directorate are as follows:-

- I) Advise on matters concerning Geotechnical Engineering to Indian Railways
- II) Framing and updating Guidelines/Manuals/Specifications for Earthwork, Ballast and Tunnels.
- III) Super check of earthwork in new constructions, as and when directed by Railway Board.
- IV) Consultancy on Geo-technical Engineering problems to various Zonal Railways.
- V) Training of Railway personnel in Geotechnical Engineering.
- VI) Applied Research in Geotechnical Engineering.
- VII) Adoption of new products/technologies pertaining to Geo-technical Engineering
- VIII) Monitoring quality and progress of Formation Rehabilitation
- IX) Overseeing the function of GE organization of Railways

8.16 Metallurgical and Chemical

Metallurgical and Chemical Directorate are involved in the development of suitable materials as metals, non-metals, welding consumables, rubber, plastic, composite, anticorrosive coatings and lubricants. In addition, development work in respect of non-destructive testing of critical rolling stock and Permanent way components, reconditioning of work-out components, failure investigation of critical components and studies into fatigue and fracture behaviour of materials is also carried out. All Metallurgical and Chemical testing and investigation of failed components in respect of track, rolling stock etc. is done by this directorate.

Nature of Work

- a) Testing of paints based on Alkyd, Epoxy and PU based paint for establishing the validity of specifications framed by M&C directorate.
- b) Testing of paint samples forwarded by QA directorate in connection with Vendor approval/re-approval.
- c) Testing of paint samples forwarded by QA directorate in connection with Quality Audit of paint firms
- d) Corrosion studies of various Railway Material related to Rail Track.

Portion, Equipment & Technology Development

- a) USFD, Hardness, Load Deflection, Macro Examination in co-ordination with Thermit Portion Plant (TPP)/ Charbagh, Lucknow
- b) Chemical Analysis in co-ordination with Investigation Section

All the equipment testing is carried out like preheating torch, compressors, weld trimmer in co-ordination with TPP, Charbagh, and Corrosion Engg. Lab.

8.17 Psycho-Technical

Psycho-Technical Unit is instrumental in development and standardization of behavioral intervention programmes and their implementation earnestly addressing the safety concern of Indian Railways. The focus of the directorate is on job analysis, motivation, stress management, safety supervision, counseling and ergonomic appraisal of tools and work places. Main objectives of the directorate are to increase job performance, job satisfaction and motivation of employees as well as prevention of accidents due to human lapses. Main activities of Psycho-Technical Directorate are as follows:

- I) Scientific job analysis
- II) Development and standardization of aptitude tests
- III) Estimation of training needs of employees' and providing guidelines for development of training programme
- IV) Research on problems related to organizational behaviours
- V) Development and implementation of programmes for stress reduction

8.18 Works

Works directorate started functioning independently from September 2008. Works directorate is dealing with unification and standardization of works matter, issue guidelines/specification of works matter. Works directorate conducts Works Standard Committee meeting and follow up action on Works Standard Committee items and other technical issues cropping up from time to time, through unit of Director/Works. Works directorate is also responsible for maintenance of RDSO offices, colony & other infrastructural assets including construction of new assets and preparation of works Programme through unit of Director/Civil.

8.19 Administration-I & II

Administration-I is headed by Executive Director/Administration-I. Electrical Maintenance Section carries out all functions related to Electrical Maintenance Section, Central Library, Publication and Public Relation in RDSO. He functions as Chief Public Relations Officer (CPRO) of RDSO for public relation work.

Executive Director/Admn.-II is in-charge of all functions related to Administration Branch, Complaint/Suggestion web portal, Research and Design

(R&D) Section, Misc. Advances, Training Section & RTI Section in RDSO. He functions as Chief Public Information Officer (CPIO) of RDSO in relation to RTI cases and liaison work of Associations & Societies.

8.20 Quality Assurance – Mechanical – QA-I

Quality Assurance (Mechanical) Directorate deals with vendor development (Multi-sourcing), Inspection of items for wagon, carriage & locomotives and inspection of wagons manufactured at Wagon builders' premises. Quality Audit of Railway units such as workshops, depots etc. is also being done on regular basis. Main functions of this directorate are as under;

- I) Inspection of wagons against orders by Railway Board & private organizations
- II) Inspection of safety items for Indian Railways & also for private organizations having bearing on safety of train running
- III) Facilitating Indian Railways by making available Vendor Directory for critical & safety items/subassemblies
- IV) Biannual issuance of Vendor Directory, covering items dealt by QA, Motive Power, Wagon, carriage & M&C Directorate.
- V) Quality audit of Railway Units.

8.21 Quality Assurance-II (Civil)

The main Activities of Directorate are as under:

Multi sourcing and Vendor development for Specified Items – Fresh approval of Vendors – Re-assessment and Re-Certification of approved Vendors – Up gradation/ Down gradation of Vendors–Publication of Master list of approved Vendors & its updation. – Assessment of Production capacity of vendors. Concrete Sleeper Plants – Development of New Concrete Sleeper Plants – Development of existing Concrete Sleeper Plants for manufacture of Special Sleepers – Oversight Inspection of concrete Sleeper Plants Quality checks on Materials supplied at Consignee end for ERC, GRSP, GFN and metal liners. Purchase Inspection of Five Safety critical P-Way Items Viz. CMS Crossings, Grooved Rubber sole Plates, Glass filled Nylon Liners, HDPE Dowels and AT Welding Portions. Up gradation of Schedule of Technical Requirements (STRs) & Quality Assurance Plans (QAPs) Training of Zonal Railway Officers for inspection of P-way components as required.

8.22 Quality Assurance-III (S&T)

The primary objective of Quality Assurance (S&T) Directorate is Development and Registration of vendors for supply of important signalling and telecommunication equipment and ensuring quality of the equipment through inspection of material at firm's premises & periodic quality audits.

8.23 Stores

Stores Directorate caters to various materials requirements for RDSO, including advisory rule on matters pertaining to Stores. It has two wings viz. Purchase and Depot. Purchase wing deals with approximately 1500 demands/ annum, pertaining to items of civil maintenance, telecom maintenance and electrical maintenance to items ranging from stationery, computers, clothing, furniture, paints, oils, lubricants, tools and plants, small equipment, spares of machines and also of complex R&D items involving imports as well. Depot wing consists of four stocking wards, stocking and issuing about 500 items having annual turnover value of Rs. 3 crore. In addition, there is a receipt and inspection ward and a scrap clearance section. All unwanted material is handed over to NR scrap depot/ Alambagh, as the nodal scrap disposal centre. The directorate is ISO 9001-2008 & achieved 100% e-tendering for Global, Open and Limited tender through IREPS portal.

8.24 Finance and Accounts

The Finance and Accounts Directorate is headed by Principal Executive Director. The main activities undertaken by this Directorate are as under:

- I) Compilation of accounts (General & Subsidiary Books) and maintenance of ledgers of the organization as per scheduled laid down in the codal provisions/Railway Board guidelines.
- II) Disposal of all bills/claims of Railway employees and outsiders (Customers) as per schedule laid down in codal provision/Railway Board guidelines while ensuring that there are no financial irregularities in the transactions of the railway through internal check/inspection/stock verification.
- III) Compilation of Budgets Estimates as per schedule and monitoring the budgetary control procedures through monthly financial review.
- IV) Revision of PPO of retired employee and timely disbursement of retirement dues at time of regular retirement cases.
- V) Attending to Audit references as per schedule laid down by Railway Board.
- VI) Tendering financial advice to the administration whenever required timely and correctly in all matters involving financial commitment and expenditure.
- VII) Regular monitoring of financial progress of research project of SRESTHA, TMIR, IITs, CRR, Malaviya chair.
- VIII) Advising different directorate on GST, income Tax matter and applicable tax rate.
- IX) To organize Customer Satisfaction Camps periodically.

8.24.1 Chief Personnel Officer

Chief Personnel Officer (CPO) is in-charge of all functions related to Personnel Branch in RDSO. CPO looks after the following sections : (a) All the Gr. ‘C’ Non Gazetted Sections, Advances, Misc. & Recruitment Section looked after by DA-III. (b) Gr. ‘D’ Non Gazetted Estt., Salary, Legal & Pass Sections looked after by JDE. (c) Gazetted and Policy Section looked after by DDE-II. (d) Confidential Section is dealing with all confidential matters including posting, transfer of Gazetted officers etc. looked after by Assistant Secretary/Confidential.

The various Sections are: (1) Establishment-I (2) Establishment-II (3) Establishment-III (4) Establishment-IV (5) Establishment-V (Advances & Policy) (6) Establishment-VI (7) Establishment-VII (8) Recruitment Section (9) Legal Cell (10) Welfare Section (11) Pass Section (12) Misc. Section

8.24.2 Chief Medical Superintendent

The extra divisional hospital having OPD and Indoor Patient Treatment with pathological & Radiology facilities are situated in the RDSO campus and extending the medical facilities to the RDSO officers and staff.

8.24.3 Chief Security Commissioner

Railway Protection Force (Security) office was formed in April 2012 vide [Railway Board Letter No. 2012/Sec \(E\)/PO-2/1 dt.30.04.2012](#). Post of Chief Security Commissioner was created in 2011. Chief Security Commissioner is head of Security Directorate in RDSO. The main function of O/o the Chief Security Commissioner is as under –

- I) To look after the security of the office buildings situated at RDSO and the premises of the colony.
- II) Issue of Identity Cards
- III) Provision of Security Guards at barriers in RDSO
- IV) Action under Railway Act
- V) Action under RP(UP) Act

8.24.4 Executive Director Inspection & Liaison, Electrical, Bhopal and Jhansi

The functions of the office of the Executive Director (Inspection & Liaison), Electrical, Bhopal and Jhansi is limited only to inspection of the BHEL, Bhopal and Jhansi and CGL, Bhopal in respect of parts of Electric Locomotives and Electric Locomotives.

8.24.5 Centre for Advanced Maintenance Technology (CAMTECH)/, Gwalior

The functions of of CAMTECH are to upgrade maintenance technologies and methodologies and achieve improvement in productivity and performance of all railway assets and manpower which inter alia would cover reliability, availability for use, utilization and efficiency. CAMTECH carries out in depth studies of

maintenance problems, identifies and help Zonal Railways to implement possible solutions, imparts training, prepares Maintenance Manuals, Handbooks, Technical instructions, guidelines, pamphlets, video films for maintenance of all four technical departments of Indian Railways. This literature is made available both on the CAMTECH website and in the printed format as well. Dissemination of the knowledge and information is done by interactive Seminars & Workshops organised and coordinated by CAMTECH on various maintenance related subjects in association with OEMs, RDSO, Zonal railways and domain experts.

Appendix ‘A’**(List of items to be checked during inspections)****List of items to be Checked of Directorate(s)-Carriage, Engine Development & UTHS, Motive Power, Signal, Track Installation, Track Design, Telecommunication, Wagon, Bridges & Structure, Geo-Technical and M&C.**

- I) Attendance Register & Casual Leave account including statement of late attendance.
- II) Salary Bills NGOs including Medical Attendance & TA Bills.
- III) Index Register of cases including file movement register.
- IV) Review of important files.
- V) Dead stock register
- VI) Imprest Account.
- VII) Review of ongoing Projects.
- VIII) Review of Physical & Financial Progress of projects carried out by the directorate.
- IX) Review of Experimental works carried out by Research Centers.
- X) Register of Card Passes & their movement register.
- XI) Estimates, Completion Reports & Expenditure Register of Projects.
- XII) Review of Vendor Performance Monitoring System.
- XIII) Register of Machinery and Plant.
- XIV) Review of implementation of successfully completed projects
- XV) Review of midway closure of projects.
- XVI) Review of delayed processing of Vendor cases.
- XVII) Review of sanctioned strength & Persons in position.
- XVIII) Review of drawings, instrument register.
- XIX) Recovery charges for consultative services rendered to outsiders.
- XX) Review of Monthly Progress Report.
- XXI) Review of complaints received from Zonal Railways, PUS & PSUs and their redressal.
- XXII) Review of last Inspection Report Issued by Audit & Accounts.
- XXIII) Review of MoU signed in between Research institutions & RDSO for research projects, their implementation and progress.
- XXIV) Review of MCDO/PCDO of the Directorate.

QA-I (Mechanical), QA-II(Civil) & QA-III(S&T) Directorates.

- I) Attendance Register & Casual Leave account including statement of late attendance.
- II) Salary Bills NGOs including Medical Attendance & TA Bills.
- III) Index Register of cases including file movement register.

- IV) Review of important files.
- V) Dead stock register
- VI) Imprest Account.
- VII) Review of ongoing Vendor Registration cases.
- VIII) Review of recently registered vendors.
- IX) Review of Temporary Delisted, Delisted & outreach delisting cases.
- X) Status of vendors which whom the business has been banned by the competent authority
- XI) Review of relisted vendors.
- XII) Register of Card Passes & their movement register.
- XIII) Register of Machinery and Plant.
- XIV) Review of sanctioned strength & Persons in position.
- XV) Recovery register of inspection charges
- XVI) Review of PMIS systems.
- XVII) Review of Monthly Progress Report.
- XVIII) Review of complaints received from Zonal Railways, PUs & PSUs and their redressal.
- XIX) Review of Development of vendors.
- XX) Review of Expression of interest for items having less than three vendors.
- XXI) Review of cases of Quality Audit.
- XXII) Review of last Inspection Report Issued by Audit & Accounts.
- XXIII) Review of MCDO/PCDO.
- XXIV) Tour movement Register.

Power Supply & EMU Directorate

- I) Attendance Register & Casual Leave account including statement of late attendance.
- II) Salary Bills NGOs including Medical Attendance & TA Bills.
- III) Index Register of cases including file movement register.
- IV) Review of important files.
- V) Dead stock register
- VI) Imprest Account.
- VII) Review of ongoing Projects.
- VIII) Review of Physical & Financial Progress of projects carried out by the directorate.
- IX) Review of Experimental works carried out by Research Centers.
- X) Register of Card Passes & their movement register.
- XI) Estimates, Completion Reports & Expenditure Register of Projects.
- XII) Review of Vendor Performance Monitoring System.
- XIII) Register of Machinery and Plant.
- XIV) Review of implementation of successfully completed projects

- XV) Review of midway closure of projects.
- XVI) Review of delayed processing of Vendor cases.
- XVII) Review of sanctioned strength & Persons in position.
- XVIII) Review of drawings, instrument register.
- XIX) Recovery charges for consultative services rendered to outsiders.
- XX) Review of Monthly Progress Report.
- XXI) Review of complaints received from Zonal Railways, PUS & PSUs and their redressal.
- XXII) Review of last Inspection Report Issued by Audit & Accounts.
- XXIII) Review of MoU signed in between Research institutions & RDSO for research projects, their implementation and progress.
- XXIV) Review of ongoing Vendor Registration cases.
- XXV) Review of recently registered vendors.
- XXVI) Review of Temporary Delisted, Delisted & outreach delisting cases.
- XXVII) Status of vendors which whom the business has been banned by the competent authority
- XXVIII) Review of relisted vendors.
- XXIX) Review of complaints received from Zonal Railways, PUs & PSUs and their redressal.
- XXX) Review of Expression of interest for items having less than three vendors.
- XXXI) Review of cases of Quality Audit.
- XXXII) Review of MCDO/PCDO of the Directorate

Inspection & Liaison, Jhansi & Bhopal

- I) Attendance Register & Casual Leave account including statement of late attendance.
- II) Salary Bills NGOs including Medical Attendance & TA Bills.
- III) Index Register of cases including file movement register.
- IV) Review of important files.
- V) Dead stock register
- VI) Imprest Account.
- VII) Review of complaints received from Zonal Railways & PUs on failure of components supplied by BHEL & CGL.
- VIII) Review of warranty claims & their repairs.
- IX) Review of inspection of locomotive manufactured by BHEL.
- X) Stock sheets issued by Stock Verification Branch.
- XI) Review of last Inspection Report issued by Audit and Accounts.
- XII) Review of MCDO/PCDO.

Research Directorate

- I) Attendance register and Casual Leave account including statement of late Attendance.
- II) Dead Stock register.
- III) Salary and Travelling Allowance Bills including Absentee statement.
- IV) Sanctioned strength and persons in position.
- V) Review of important files.
- VI) Review the Minutes of Governing Council Meeting (GCM) & implementation thereof.
- VII) Review the Minutes of Central Board of Railway Research (CBRR) Meeting & implementation thereof.
- VIII) Review of last Inspection Reports of Audit and Accounts.
- IX) Review of MCDO of ED Research.
- X) Review of on-going Projects.
- XI) Review of Completed Projects.
- XII) Review of Projects pertains to Research Directorate.
- XIII) Index Register of cases including file movement register.
- XIV) Complaints if any, and its disposal.
- XV) Review of DSR.

Testing Directorate

- I) Attendance register, casual leave account including statement of late attendance
- II) Salary Bills of Non- Gazetted Officer including Travelling Allowance Bills..
- III) Check of Tools and Plants.
- IV) Dead stock Register
- V) Index register of cases.
- VI) Review of important files.
- VII) Imprest cash account.
- VIII) Tender/contract for procurement o M&P.
- IX) Review of log books of Fatigue Testing Lab.
- X) Review of utilization Oscillograph car for field trial.
- XI) Study Trial Reports.
- XII) Review of log book of machines of Air Brake lab & brake Dynamometer lab.
- XIII) Contract for AMC of Machines.
- XIV) Review of Breakdown of machines resulting of non-conducting of tests.
- XV) System of recovery of testing charges from outsiders.
- XVI) System of disposal of unserviceable/condemned machines & plants.
- XVII) Review of last Inspection Report issued by Audit and Accounts.

Track Machine & Monitoring Directorate

- I) Attendance Register & Casual Leave account including statement of late attendance.
- II) Salary Bills NGOs including Medical Attendance & TA Bills.
- III) Index Register of cases including file movement register.
- IV) Review of important files.
- V) Dead stock register
- VI) Imprest Account.
- VII) Review of ongoing Projects.
- VIII) Review of tender/contracts regarding procurement of Track Machines, Track Recording Car and Track recording equipment/system.
- IX) Review of log books of Track Recording Cars.
- X) Review of targets and achievement of Track Monitoring.
- XI) Review of system of maintenance of TMM Directorates equipment.
- XII) Register of Card Passes & their movement register.
- XIII) Register of Machinery and Plant.
- XIV) Review of sanctioned strength & Persons in position.
- XV) Review of drawings, instrument register.
- XVI) Review of Monthly Progress Report.
- XVII) Review of last Inspection Report Issued by Audit & Accounts.
- XVIII) Review of Log books of machines of TMM Labs.
- XIX) Review of calibration of machines.
- XX) Review of assets register.
- XXI) Review of MCDO/PCDO.
- XXII) Review of collection/calculation of testing charges.

Traffic Directorate

- I) Attendance Register & Casual Leave account including statement of late attendance.
- II) Salary Bills NGOs including Medical Attendance & TA Bills.
- III) Index Register of cases including file movement register.
- IV) Review of important files.
- V) Dead stock register
- VI) Imprest Account.
- VII) Review of ongoing Projects.
- VIII) Review of Physical & Financial Progress of projects carried out by the directorate.
- IX) Review of Experimental works carried out by Research Centers.
- X) Register of Card Passes & their movement register.
- XI) Estimates, Completion Reports & Expenditure Register of Projects.
- XII) Register of Machinery and Plant.
- XIII) Review of implementation of successfully completed projects

- XIV) Review of midway closure of projects.
- XV) Review of sanctioned strength & Persons in position.
- XVI) Recovery charges for consultative services rendered to outsiders.
- XVII) Review of Monthly Progress Report.
- XVIII) Review of complaints received from Zonal Railways, PUS & PSUs and their redressal.
- XIX) Review of last Inspection Report Issued by Audit & Accounts.
- XX) Review of MoU signed in between Research institutions & RDSO for research projects, their implementation and progress.
- XXI) Review of MCDO/PCDO.

Psycho-Technical Directorate

- I) Attendance Register & Casual Leave account including statement of late attendance.
- II) Salary Bills NGOs including Medical Attendance & TA Bills.
- III) Index Register of cases including file movement register.
- IV) Review of important files.
- V) Dead stock register
- VI) Imprest Account.
- VII) PCDO of ED, Psycho-Tech
- VIII) Review of Calendar of Workshop on motivation & Stress Management.
- IX) Review of system of consultative services provided to other organizations.
- X) Review of recovery of consultative charges.
- XI) Review of logbook of the systems in use.
- XII) Review of Machinery & Plant Register.
- XIII) Review of last Inspection Report Issued by Audit & Accounts.

Works Directorate & Town Engineer office

- I) Attendance register, casual leave account including statement of late attendance
- II) Salary Bills of Non- Gazetted Officer including Travelling Allowance Bills.
- III) Index register of cases
- IV) Review of important files.
- V) Land case register and agreements.
- VI) Works orders.
- VII) Tender/Contracts.
- VIII) Contractor bills.
- IX) Measurement Books.
- X) Register of measurement books.
- XI) Check of Tools and Plants.

- XII) Dead stock Register
- XIII) Card Passes and their movement Register.
- XIV) Imprest cash account.
- XV) Review of last Inspection Reports issued by Accounts and Audit.
- XVI) Register of advice notes.
- XVII) Departmental verification of Stores.
- XVIII) Arbitration cases.
- XIX) Termination of contracts.
- XX) Penalties imposed on contractor in violation of contract agreement.
- XXI) Stores ledgers and tracing and posting of issue notes.
- XXII) Tenders and contracts
- XXIII) List of buildings including leased accounts.
- XXIV) Admissibility or otherwise of amenities provided to Railway staff particularly in railway colonies.
- XXV) Misc. cash collections.
- XXVI) Credit note book.
- XXVII) Material repaired in I.O.W workshop.
- XXVIII) Review of theft/losses cases.
- XXIX) Register of annual repairs to Railway buildings particularly in Railway colonies for white washing programme, petty repairs frequency in replacement of fittings etc.(Zone Work).
- XXX) Handing over notes of Inspection of works.
- XXXI) Accountal of trees and sale of green trees.
- XXXII) Accountal of nursery including purchase of manure and tree guards.
- XXXIII) Purchase of gamlas and their accountal
- XXXIV) Review of service records and leave accounts
- XXXV) Review of Last Inspection Report issued by Audit and Accounts.
- XXXVI) Review of maintenance work undertaken by SSEs of Sector-A, B, C, service buildings and Estate office.

Personnel Branch

- I) Attendance Register & Casual Leave account including statement of late attendance.
- II) Index Register of cases including file movement register.
- III) Review of important files.
- IV) Dead stock register
- V) Service Records and leave accounts including fixation of pay and annual verification of service of pensionable staff.
- VI) Superannuation list.
- VII) Review of staff register including diaries.
- VIII) Recording of penalties in service records and system to ensure posting.
- IX) Review of special leave granted to staff.

- X) Review of leave reserve.
- XI) Review of justification of for creation of various posts in RDSO including extension thereof etc.
- XII) Office Orders regarding actual date of taking over higher duties and posting in service records (General Review).
- XIII) Posting of sanctioned leave and actual leave period in service records.
- XIV) Compliance of various staff office orders.
- XV) Review of sanctioned strength and men in position.
- XVI) Cases of rewards sanctioned by Railway Board, DG & ADG for meritorious work.
- XVII) Office copies of Salary Bills of GOs & NGOs including TA Journals.
- XVIII) Recovery registers including recovery of electric charges from staff especially transferred outside RDSO.
- XIX) Medical Attendance bills of GOs & NGOs.
- XX) Children Education Allowance Bills.
- XXI) Imprest Cash Account
- XXII) Contingent Bills.
- XXIII) Review of Last Inspection Reports issued by Audit & Accounts.
- XXIV) Review Stock verification Sheet issued by ISA
- XXV) Organization of monthly, quarterly and annually Hindi programme.
- XXVI) Publication of Hindi magazine and its distribution.
- XXVII) Disposal of wearied books, newspaper, Magazine etc.
- XXVIII) System of conducting of exam for departmental promotion of Group 'C' & 'D' staff.
- XXIX) Submission of Indent to RRB for direct recruitment.
- XXX) System of distribution of posts from panel received from RRB.
- XXXI) Custody of Blank passes/PTOs books.
- XXXII) Register of Passes/PTOs issued.
- XXXIII) Accounts of Staff Benefit Fund.

Administration, I & II Directorate

- I) Stores ledger including accounts of electric equipment and M&P items.
- II) Requisitions of issue notes of stores.
- III) System of issue of stores.
- IV) Electricity purchase bills.
- V) System of periodical verification of electrical fittings in service buildings and residential buildings.
- VI) Sanction for hiring of ACs, Geyser & other electrical equipment by the officers & staff.
- VII) Review revision of Electricity charges.
- VIII) Bills for recovery of electric charges from Railway staff and outsiders.
- IX) Sanction Strength and On Roll position.

- X) Repair and maintenance of pump houses.
- XI) Review of Tender/Contracts.
- XII) Check of Ledgers of released electrical items & its disposal.
- XIII) Check of condemned electrical equipment & its disposal.
- XIV) Roster of Electrical Maintenance staff.
- XV) Night Duty Allowance.
- XVI) Sanction of Temporary Electric Connections & system of recovery of its charges.
- XVII) Check of consumable electrical items ledgers.
- XVIII) Losses & Theft cases.
- XIX) Advice Notes of Returned Store.

Store Directorate

- I) Attendance Register & Casual Leave account including statement of late attendance.
- II) Index Register of cases including file movement register.
- III) Review of important files.
- IV) Dead stock register
- V) Sanctioned strength
- VI) Imprest Account
- VII) Tool and Plant account
- VIII) Card Passes and movement register.
- IX) Misc. Cash collections
- X) Depot statistics/ narrative report
- XI) Local purchase of stores
- XII) Tenders and contracts
- XIII) Review of acceptance of tenders
- XIV) Review of Risk Purchases
- XV) Register of Defaulting firms.
- XVI) Purchase Orders.
- XVII) Review of Purchases of stock items.
- XVIII) Review of rejection register.
- XIX) System of Receipt, Custody of stores.
- XX) System of distribution of stores
- XXI) Accountal of vouchers of Miscellaneous receipts
- XXII) Accountal, custody and disposal of scrap materials
- XXIII) Losses, pilferage etc. written off under sanction of competent authority
- XXIV) Review of Stock Verification Sheets
- XXV) Incidence of theft or fire, if any.
- XXVI) Action taken on differences brought out as a result of stock verification

- XXVII) Ground rent register.
- XXVIII) Local purchase of stores
- XXIX) Acknowledgement of stores received or issued by the parties concerned
- XXX) Accountal, custody and disposal of scrap materials
- XXXI) Breakages etc. written off under sanction of competent authority
- XXXII) System of posting receipts and issue in ledgers
- XXXIII) Review of last Inspection Report issued by Audit and Accounts
- XXXIV) Register of rejection stores and rejection Memo
- XXXV) Credit Notes
- XXXVI) Ground Rent Register
- XXXVII) Register of test charges
- XXXVIII) Review of important cases

Medical Branch

- I) Attendance register, casual leave account including statement of late attendance
- II) Salary Bills of Non- Gazetted Officer including Travelling Allowance Bills..
- III) Check of Tools and Plants and equipment.
- IV) Dead stock Register
- V) PCDO of CMS.
- VI) Review of important files.
- VII) Imprest cash account.
- VIII) Diet Charges and Register of Indoor Patient.
- IX) Tender/contract for washing of linen.
- X) Sanctioned Strength & on Roll position.
- XI) Tender/Contracts of outsourcing of Ambulances.
- XII) Outsourcing of Staff Nurses, Ward boy & other staff.
- XIII) Roster of Doctors, Nurses, Pharmacists & Ward Boys etc.
- XIV) Check of X-ray films account.
- XV) Check of Chemical accounts of Pathology.
- XVI) Register of Pathology tests viz. Blood, Urine.
- XVII) Register of Outdoor patients both employees & outsiders.
- XVIII) Procurement of medicines in bulk.
- XIX) Local Purchase of Medicines.
- XX) Contract for supply of local purchase of medicines.
- XXI) Check of ledger of medicines.
- XXII) Ledger of Linens.
- XXIII) Ledger of Consumables items.
- XXIV) System of disposal of clinical & hazardous waste.
- XXV) Visitors complaint Book.

- XXVI) Sanctions to write off expired dated medicines including losses due to theft, leakage and breakage etc.
- XXVII) Honorary Consultant Register, if any.
- XXVIII) Check of medical re-imbursements Bills.
- XXIX) Review of last Inspection Report issued by Audit & Accounts.

Security(RPF) Branch

- I) Attendance register, casual leave account including statement of late attendance
- II) Salary Bills of Non- Gazetted Officer including Travelling Allowance Bills..
- III) Check of Tools and Plants.
- IV) Dead stock Register
- V) Index register of cases.
- VI) Review of important files.
- VII) Check of Service Records.
- VIII) Fixation of pay and arrears of re-fixation, if any.
- IX) Tools & Plant Register.
- X) Register of Arm & Ammunitions.
- XI) List of Books and Periodicals purchased from contingency.
- XII) Rewards payment of watch & ward staff.
- XIII) Tender/Contracts for outsourcing of Private Security Agencies.
- XIV) System of Deployment of staff of Private Security Agency and RPF Staff.
- XV) Review of RPF Band Account.
- XVI) Review of Night Duty Allowance.
- XVII) Review of Diet Allowance & Uniform Allowance.
- XVIII) Review of Court Cases.
- XIX) Register of Gate Passes.
- XX) Register of Periodical Medical of RPF Staff.
- XXI) Review of last Inspection Report Issued by Audit & Accounts.
- XXII) Penalties imposed & implemented on defaulting staff by Competent Authority

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Chapter 22 - e-Office

1. INTRODUCTION

In October 2018⁸⁴, the Ministry of Railways decided to implement e-Office, developed by National Informatics Centre (NIC), over Indian Railways by using RailNet network, as part of digital initiative and to go paperless in the office working for improving transparency and efficiency. Accordingly, the Ministry of Railways (Railway Board) executed a [Memorandum of Understanding \(MoU\) on 8th March 2019](#) with RailTel Corporation of India Ltd. for implementation of 'e-Office' project over Indian Railways.

2 e-OFFICE

e-Office product suite, initiated in the year 2009, is a work flow based file system developed by National Informatics Center (NIC). eOffice is a digital workplace solution with a vision to achieve a simplified and transparent paperless working in offices. The components of e-Office are as under⁸⁵:-

- I) File Management System (eFile)
- II) Personnel Information Management System (PIMS)
- III) Knowledge Management System (KMS)
- IV) Leave Management System (eLeave)
- V) Tour Management System (eTour)
- VI) Collaboration and Messaging service (CAMS)
- VII) Smart Performance Appraisal Report Recording Online Window (SPARROW)

At present, File Management System (eFile) and SPARROW components⁸⁶ are under implementation over Indian Railways. The rest of the components of e-Office developed by National Informatics Centre, may be implemented by the Railway Administration in due course of time. An overview of these modules with brief of the functionalities covered under each of them is given below⁸⁷:-

2.1 File Management System (eFile)

eFile is a workflow-based computer system that simulates the manual system in a digital environment. The system comprises different sub modules that are inter-linked to manage the official work flow of the entire life cycle of a document/dak from the moment it is received by the Railway Administration till the time it is disposed

⁸⁴ Ministry of Railways letter NO. E(G)/2017/Misc/Status of AEBAS dated [04.10.2018](#) and [24.01.2019](#)

⁸⁵ Source : <https://eoffice.gov.in>

⁸⁶ <http://www.reis.railnet.gov.in>

⁸⁷ Actual functionalities of the modules yet to be implemented will depend upon the original/modified version of these modules which is implemented by the Railway Administration.

of with the proper set of actions. It involves all stages of working in a file, including the scanning, diarisation of inward receipts, creation of files, movement of receipts/files and finally, the closing of files/receipts. A brief of different modules of eFile system and functions facilitated by them are as under:-

2.1.1 Receipt

The Receipt module facilitates diarizing of letters/paper (Dak) received in physical form⁸⁸ and electronic form (received through linked email account), generating a unique diary/receipt number for each receipt, forwarding the letters/papers (Dak etc.) to the intending person/official(s) (i.e. Reporting officer, Sub-ordinate, any other person etc.), generating and dispatching acknowledgement of the receipt to the sender. The module facilitates putting/attaching the receipt in a file, closing the receipt, dispatching the receipt⁸⁹, tracking the movement of the receipt etc.

2.1.2 Files

A file is a collection of related records which comprises Receipts, Noting, Draft, References and linked files. The Files sub-module facilitates, among other things, creation of files, preparation and submission of Noting, attaching files with the Noting side, attaching/detaching receipt/correspondence to the working file, creation of draft, forwarding/submission of noting/draft to different level of officials in the hierarchy for approval/finalization. The module also facilitates linking/delinking internal/external files, tracking movement of running file (i.e. details of all the users who have worked on it), creating a part/volume file of an existing file, digitally signing noting/drafting, parking⁹⁰/un-parking file, closing/re-opening of file etc.

2.1.3 Migrate

Migrate sub-module facilitates migration of old files from local system to e-file system.

2.1.4 Despatch

Despatch sub-module helps the user to view the issues that have been dispatched to concerned recipients.

2.1.5 DSC

DSC Sub-module facilitates registration of DSC/e-Token issued to them by Certificate Issuing Authorities like TCS, NIC etc.

⁸⁸ *by uploading the scanned copies of the letters/papers etc. received in physical form*

⁸⁹ *The process of issuing an official reply to the concerned sender.*

⁹⁰ *Parking means temporarily storing the files which are currently not in use but can be used later.*

2.1.6 Settings

Settings sub-module facilitates creation of Group under Address Book which help s the users while diarizing of receipts, creation of User group which helps while sending a Receipt/File to list of selected users, deactivation of DSC, transfer of employees/file etc.

2.1.7 Search & Advance Search Facility

Search/Advance Search facilitates to find relevant information/record pertaining to the part (sub-module) of the e-file system, Files, Receipts, Dispatches using multiple parameters⁹¹.

2.1.8 Report

Report sub-module generates a large number of reports, depending upon the parameters used. Few of the reports, which may be useful to an Auditor, and can be saved in pdf format, are as under:-

- I) Files Register Report containing details of the files generated within a specific period
- II) Report containing list of files forwarded/Received/Parked/Closed during a specific period
- III) Receipt Diary Report containing details of all the receipts Diarized/Forwarded/Closed within a specific period
- IV) Report containing department wise summary of Receipts and Files created, received, sent, parked (File), closed and pending
- V) Report containing details of letters dispatched by a section within a specific period
- VI) Report containing list of all the Files and Receipts pending within a specific period
- VII) Department wise PUC Pending Report which contains list of PUC attached in a File/Not attached in a file (section wise and employee wise within a Department).

2.2 Audit Requirements for e-Files/Records

In order to meet audit requirement of records maintained/generated in e-office, concerned Audit office (at appropriate level) may exercise following options (depending upon the requirements and circumstances):-

- I) Request Railway Administration for PDF version of each e-office file created/generated through e-office.
- II) The concerned Railway Audit offices (At Zonal Headquarters,

⁹¹Like scope, file number, Receipt Number, Dispatch Number, Subject, Diary Date, letter date, category/sub-category, Sender Name, creation year, computer number etc.

Division/Workshop/Construction etc.) having railnet facility may approach concerned Railway Administration (at appropriate level) for creation of User IDs for their Auditors for sharing files/viewing reports⁹² with privilege to download their pdf version.

- III) In order to enable exchange of e-files between the Railway e-Office and IA&AD e-Office⁹³, a bridge is required to be created for which NIC can be approached through IS Wing of HQ office after obtaining approval for creation of Bridge from Railway Administration.
- IV) For Transaction Log files, NIC/RailTel Administration need to be approached.

3 PERSONNEL INFORMATION MANAGEMENT SYSTEM (PIMS)

Personnel Information Management System (PIMS)/eService Book is an electronic format of Physical Service Book that contains details of every aspect of an employee record as per the provision of Physical Service Book. It is a Role based web application that allows users (Personnel/Admin section) to create and update employee's personal data and employment records according to the access and role privileges assigned to them. It contains details pertaining to employee's personal information (Name, Designation, qualification, address etc.), salary, family members, nomination, qualifying/non-qualifying service, leave, HBA/Advances, penalties/disciplinary cases etc.

4 TOUR MANAGEMENT SYSTEM

Tour Management System (eTour) is an automated system that facilitates the management of employee tour programmes, from the time of applying for tour to final settlement of bills. This system facilitates employees to apply, cancel and view their tour records. It facilitates the Reporting/Approving Authority to examine and accept/ reject or keep the tour proposal in pending state for some reason. The system facilitates proper accountal of all tour requests.

5 SMART PERFORMANCE APPRAISAL REPORT RECORDING ONLINE WINDOW (SPARROW)

The electronic Annual Performance Appraisal Report (SPARROW) is an online system based on the comprehensive performance appraisal dossier that is maintained for each member of the service. The module facilitates electronic filling of PAR (Performance Appraisal Report) by officers anytime from

⁹²As per [RB letter No. 2020/Tele/Dev/e-office phase-3 dated 9.9.2020](#), e-office is to be executed in Zonal/Divisional Audit offices

⁹³ In Railways, e-office operates on Railnet whereas in IA&AD, e-office operates on NICNET (IA&AD network)

anywhere as per their convenience. Similar convenience will be available to the officers at different stages in the workflow hierarchy of filling and submission process.

The main activities performed in the SPARROW are as under:-

5.1 Standard Procedure

The SPARROW module facilitates a Custodian (Representative of CR Section) to create (having facility to edit/update/delete) and generate Performance Appraisal Report (PAR) for the assessment period and forward the same to officer Reported upon. It facilitates the officer to be reported upon to fill the PAR and send to Reporting Authority. It facilitates the Reporting Authority to view the completed PAR, grade the PAR and forward it to Reviewing Authority. It facilitates the Reviewing Authority to view the PAR, grade the PAR and forward to Accepting Authority. It facilitates the Accepting Authority to view the PAR, finalize the grading for the PAR and send it to the custodian. It facilitates the Custodian to forward the PAR to the officer and the officer to accept the PAR and send to custodian. Alternatively, the officer may put for representation by recording reasons. The PAR is, thus, closed.

5.2 Representation

It facilitates the officer willing to represent to forward the request to custodian. It facilitates the Custodian to forward the request to the concerned Authority. It facilitates the concerned Authority (Reporting & Reviewing & Accepting Authorities), depending on Accepting Authority, to either modify the grade or record comments and forward it to the Custodian. It facilitates the Custodian to forward the PAR to Officer (employee) and the Officer (employee) may accept the PAR and send it to the Custodian. Based on this, the PAR is closed.

The module facilitates downloading completed PAR in PDF format.

6 LEAVE MANAGEMENT SYSTEM

eLeave is a centralized system for maintenance of leave record. It is a simple intuitive workflow based system to apply for leave online, track the status of applied leave, to provide details of leaves taken, balance leaves etc. Approval of leave is enabled through the automated hierarchical channel of submission and leave is routed as per the hierarchy pre-defined in the work flow.

The system facilitates users to apply for leave, check their updated leave balance, check their approved workflow i.e. the hierarchy through which their leave moves, to extend/curtail/cancel their sanctioned leaves, to track their leaves by getting notification/alert regarding sanctioned/approved leaves via SMS/Email etc.

The module generates various reports such as Report containing details of all types of leaves including those of subordinates pertaining to a specific period of time, Report containing leave history alongwith status of leaves applied etc.

The eLeave system helps to eliminate the paper based applications and facilitates faster and time bound processing.

7 KNOWLEDGE MANAGEMENT SYSTEM

Knowledge Management System (KMS) component of eOffice is a Central Repository of Documents from where the users can publish as well as access the information. KMS controls the life cycle of documents, enabling users to create, upload and manage electronic documents that can be viewed, searched, shared and published. It also facilitates tracking of the different versions of modified documents by different users (Tracking history). It contains a dynamic workflow to keep document in various stages.

8 COLLABORATION AND MESSAGING SERVICES

eOffice's 'Collaboration and Messaging Services' helps users to communicate effectively and share information in real time. It has three sub-components i.e. Appointment, Instant Messaging Services and e-Talk.

The 'Appointment' section facilitates in performing various activities like scheduling appointments, meetings, events, convention etc.

The Instant Messaging Services (IMS) section provides users a functionality through which they can exchange messages over the eOffice portal in real time.

The eTalk (Instant Chat application) section is an effective communication on the usage of words and facilitates a team to work together over a geographical distance and let internal users, systems and departments to communicate.

ANNEXURE – ‘A’

MAKING OF RAM (6TH EDITION)

To accomplish the objective of revision of RAM, Headquarters office assigned one or two departments of the Railways to various Zonal Audit Offices⁹⁴ and they were directed by the Headquarters office to collate/prepare comprehensive information about the departments assigned to them.

A Core Committee at the level of DGA/PDA under the chairmanship of DGA, Northern Railway was constituted to monitor the progress of work in this regard and to resolve issues and doubts (if any) raised by the field offices. The Committee had to consider all the changes carried out in guidelines/instructions issued by the C&AG of India and changes made in Codes/Manuals of Indian Railways. DGAs/PDAs from Audit offices of Central Railway, Southern Railway, North Western Railway and RPU were members of the Core Committee.

The committee initially prepared a model chapter on Engineering Department. After getting the model chapter approved from the Headquarters office, the model chapter was circulated to all the concerned zonal Audit offices and were requested to provide feedback on the departments assigned to them.

The concerned zonal Audit offices submitted their feedback on the departments assigned to them to the Core Committee. The first level of examination of the feedback, in respect of all the departments, received from the concerned zonal audit offices was carried out by the office of DGA/Northern Railway (Chairman of the Committee).

Thereafter, the Core Committee, in its Review meeting on revision of RAM, held on 25th June 2020, decided to consolidate the material/feedback received from all the concerned zonal Audit offices in the form of a book. The feedback/material received from all concerned offices was organized in the form of chapters (department wise feedback was converted into chapters) as per the format suggested by the Headquarters office and it was given a book shape by the office of DGA/Northern Railway. As per the decision taken by the Core Committee in its meeting on 25th June 2020, various chapters were distributed among the Core Committee Members on 11th August 2020 for examination and vetting.

The feedback/suggestions received from the Core Committee Members were incorporated in the draft RAM. The updated chapters of draft RAM were once again

⁹⁴ CR, ER, ECR, ECoR, NR, NCR, NFR, NWR, RPU & Metro Rail, Rail Commercial, SR, SCR, SER, SECR, SWR, WR, WCR,

examined by the office of DGA/Northern Railway. Thus, re-iteration process was followed to validate the material contained in the present RAM.

On 14th October 2020, Headquarters office suggested for examination and incorporating suitably provisions contained in various guidelines/guidance notes⁹⁵ and developments that took place in Railways viz. IPAS, e-office application, restructuring of Railway Board etc. In response to Headquarters suggestions, requisite feedback obtained from all the concerned zonal Audit offices, was examined by the Core Committee and the same was incorporated in the RAM by the office of DGA/Northern Railway. Thereafter, the Core Committee decided to submit first draft of the RAM to Headquarters office on 11th June 2021.

In September 2021, Headquarters office suggested to incorporate list of items to be checked during inspection of few departments. In this regard, feedback sought from the zonal audit offices was examined and finalized by the Core Committee Members and was incorporated in the RAM.

Thereafter, final draft RAM was submitted by the Core Committee comprising Shri Rajiv Kumar Pandey, Director General of Audit (Northern Railway - Chairman of the Core Committee) and three Members i.e. Shri Sandip Roy, Director General of Audit (Central Railway), Shri Nedunchezian C, Director General of Audit (Southern Railway) and Ms. Tripti Gupta, Principal Director of Audit (North Western Railway) to Headquarters office on 8th February 2022.

Headquarters office, in June 2022, distributed chapters of the RAM among SR, CR, SCR and NWR Audit offices for final vetting. The feedback/corrections received in this regard were suitably incorporated in the manual.

⁹⁵*Such as Performance Audit Guidelines, Standing Orders on Auditing in IT Environment, Financial Attest Auditing Guidelines, Compliance Audit Guidelines, PPP Auditing Guidelines, C&AG's Auditing Standards 2017, C&AG's Rules & Regulations 2020 etc.*

SAMPRATI**1. INTRODUCTION**

A need has been felt for some time now, to have an audit product that could flag issues of concern, even during the execution phase, especially in project and outcome-oriented activities of the government. The Hon'ble Prime Minister, while addressing the Indian Audit and Accounts Department on 16 November 2021, on 'Audit Diwas', had desired that Audit may reach out to stakeholders (to become more effective). SAMPRATI – **S**tatus **A**lerts in **M**onitoring **P**rojects **R**elated **A**ctions and **T**argets of **I**mportance – is an effort in that direction.

Indian Railways simultaneously executes many projects worth several thousand crores of rupees, at any given point of time. Through 'SAMPRATI', it is the endeavor of Audit to highlight issues of concern that can be addressed promptly. As this is not linked to the timelines of the conventional audit report that needs to be tabled in the Parliament, the envisaged response time is two weeks. Any significant issues featuring in SAMPRATI could later be considered for inclusion in the audit reports too, if considered appropriate.

SAMPRATI while slated to evolve over time includes four parts. **Part A** contains results of data analysis of at least one significant database of Indian Railways. **Part B** flags issues of cost escalation and sub-optimal financial/physical progress. **Part C** contains alerts emanating from analysis of security related aspects impacting assets and credibility of Indian Railways. **Part D** contains a brief description of the problem areas, and felt perception of consequences, in a few selected ongoing projects.

- I) The SAMPRATI Reports will be issued to the GM, Zonal Railways by concerned DGA/PDA on quarterly basis. The quarterly SAMPRATI Reports will be sent by all the Zonal field offices to the Lead Auditor, viz Principal Director of Audit (Railway Commercial) who will submit the same to the Headquarters office, for approval.
- II) No SAMPRATI Reports will be issued without the approval of the Headquarters office.
- III) The National issue of SAMPRATI will also be consolidated by the lead Auditor and sent to Hdqrs office for approval.
- IV) The first quarterly SAMPRATI Report for issue to the General Manager (SECR) was approved on 2/6/2022.
- V) The first issue of SAMPRATI (National) was issued to the Chief Executive Officer & Chairman Railway Board, Ministry of Railways,

New Delhi and a copy to Minister of Railways on 8/6/2022. (Format of the first National edition attached hereafter)

- VI) However, as the SAMPRATI Report is still evolving, the format may undergo modifications, improvements with experience and response from the Railway Administration/ Field offices etc.



SAMPRATI

Status Alerts in Monitoring Projects Related Actions and Targets of Importance

Volume 1-2022

National

First Edition, June 2022

INTRODUCTION

A need has been felt for some time now, to have an audit product that could flag issues of concern, even during the execution phase, especially in project and outcome-oriented activities of the government. The Hon'ble Prime Minister, while addressing the Indian Audit and Accounts Department on 16 November 2021, on 'Audit Diwas', had desired that Audit may reach out to stakeholders (to become more effective). SAMPRATI – Status Alerts in Monitoring Projects Related Actions and Targets of Importance – is an effort in that direction.

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We trust that the Indian Railways find this quarterly audit product useful. We welcome Railways' feedback and inputs for improvement.

Part – A

Results of analyses of a database of IR

1. Ongoing Projects with 0 (zero) Capital Expenditure (CapEx)

Analysis of Indian Railway Projects Sanction and Management (IRPSM) data in May 20xx revealed xxxx projects of concern across zones. No Capital Expenditure had been incurred, on these projects, till the end of March 20xx, even after lapse of revised target date.

Table 1 – Projects with Zero CapEx

Plan Head	Number of Projects with Zero CapEx	Total sanctioned Cost (₹ in Crore)
16 - Traffic Facilities		
17 – Computerisation		
18 - Railway Research		
29 - Road Safety - Level Crossings		
30 - Road Safety - ROB/RUB		
31 - Track Renewals		
32 - Bridge Works		
33 - S & T Works		
36 - Other Electrical Works, including TRD		
42 - Workshops including Pus		
51 - Staff Welfare		
53 - Passenger Amenities		
64 - Other Specified Works		
65 - Training/HRD		
Total		

Source: IRPSM

From the table above, it will be seen that xxx (over xx per cent) of these xxx projects (as per list in *Annexure-1*) pertained to critical components like Track Renewals, Level Crossings, ROB/RUB and other bridge works. Therefore, it is a matter of concern that large number of critical projects were yet to take off even after lapse of their revised target dates for completion.

Recommendation

- *It is recommended that Railways address the vulnerabilities and associated potential costs in respect of delays, especially in projects impacting safety and passenger amenities.*

2. Status of ‘Super Critical’ Projects targeted to be completed by March 20xx

MoR identified⁹⁶ xx projects, as ‘super critical’, which were to be completed by March 20xx. Of these, xx projects were ongoing as of 31 May 20xx⁹⁷. In xx of these xx ongoing projects, the target date for completion has not been revised despite the original/revised target date having already lapsed, keeping the completion schedule open ended. Some of these projects where either the physical progress was less than xx per cent, or where the target date for completion was March 2021 or earlier, are highlighted below. In the remaining cases, the physical progress ranged between xx and xx per cent.

Table 2 – Some ‘Super Critical’ projects where original and revised target dates for completion have lapsed, and further revised dates have not been fixed

Zone	Project	Sanction Year	Target Date		Physical Progress (per cent)
			Original	Revised	

Source: IRPSM

Further, in case of xx of the xx ongoing projects, the expenditure as on 31 May 20xx, exceeded the last sanctioned cost. The total expenditure varied from xxx to xxx per cent. This indicated that the revised costs had not been sanctioned, which might impact the progress of work.

Recommendation

- *IR may prioritize the ‘super critical’ projects and sanction funds at the earliest, to ensure that the projects aren’t delayed further.*

⁹⁶ Ministry of Railways issued (December 20xx) the ‘Vision 20xx/20xx’ document, identifying capacity enhancement projects that need to be completed, and the volume of traffic 20xx MT that needs to be targeted by the Year 20xx.

⁹⁷ The data has been taken from IRPSM, on 31.05.20xx.

Part – B

Cost Escalations and Sub-optimal Financial/Physical Progress

1. Completed and Ongoing projects, where expenditure exceeded sanction by over XX per cent.

Analysis of IRPSM data of xx Zonal Railways (other than xx Railway) revealed that in at least xxx completed and ongoing projects (Sanctioned Estimate - ` xxx crore and Revised Estimate - xxx crore), the expenditure incurred had exceeded the sanction by over xx per cent.

It is a matter of concern that in such a large number of projects, expenditure had exceeded the sanction. In xxxx Railways, of xx such projects/works, in xx projects/works valuing xxx crore, expenditure incurred exceeded the sanction by over xxx per cent. Similarly, in Central Railways, expenditure had exceeded the sanction by over xxx per cent in xx projects.

This is indicative of systemic flaws in estimating project costs, and in according approvals.

Recommendation

- *The process of project cost estimations and of according approvals/sanctions needs to be reviewed.*

2. Ongoing ‘Super Critical’ projects, where Revised Estimates have exceeded the Original Estimates by over xx per cent.

A large number of ‘super critical’ projects were delayed, and their Revised Estimates exceeded their Original Estimates. A few such super critical projects where the gap between the Financial and Physical progress was more than xx per cent, or where physical progress was less than xx per cent, have been tabulated below.

Table 3 – Ongoing ‘Super Critical’ projects, where Revised Estimates have exceeded the Original Estimates by over xx per cent.

Project	Estimates (in crore)		Revised Estimate as percentage of Original Estimate	Financial Progress	Physical Progress
	Original	Revised			

Source: IRPSM

From the table above, it is seen that the Revised Estimates ranged between xxx and xxx *per cent* of the Original Estimate. This is indicative of defective original estimates, or increased cost of the works attributable to award of contracts without prerequisites, delays in commencement and completion of projects, etc. Moreover, the abnormal increase in Revised Estimates render them questionable, and requires their critical analysis.

Recommendation

- *While confirmation of revised estimates being sanctioned following the due process is sought, it is recommended that Indian Railways analyze the processes leading to defects in estimates or time and cost overruns, and address the issues therein.*

Part – C

Issues related to Railway Security

Security is a major concern in IR. Security related incidents range from theft to robbery and crime against women, to trafficking in narcotics and children. A couple of important aspects are highlighted below.

1. Registration and Detection of cases under RP (UP) Act.

Year	No. of cases registered	Value of property (in crore)		No. of persons arrested
		Stolen	Recovered	

It will be seen from the table above that from xxxx to xxxx (March), as against the reported stolen property of xxx crore, the recovery stood at xxx crore (around xx *per cent*).

2. Operation ‘NARCO’ – Recovery of Narcotic Drugs and Psychotropic Substances (NDPS)

Year	Value of NDPS recovered (in crore)	No. of persons arrested
20xx		
20xx		
20xx		
Average of 20xx to 20xx		
20xx		
20xx (January to March)		

It will be seen from the table above, that despite xxxx being a COVID affected year, and despite a possible fall in passenger traffic, the number of arrests has gone up, even relative to xxxx and xxxx, which were pre-COVID. This is indicative of the fact that the deterrence is not strong enough. This is a matter of concern.

Part – D

Problem areas and consequences in a few selected ongoing projects

1. **New Broad Gauge Line (xxxx) not completed even after xx years of sanction – XXXX Railway**

Introduction

- Railway Board (RB) sanctioned (19xx) survey of a new line between XXXX and XXXX, under XXX Railway (XXX). The new line was to benefit the rural population of the area, open business opportunities for trade and industry and reduce the distance between Xxx and Xxx City by xx kilometres.
- The Engineering-cum-Traffic Survey report contained two proposals submitted to RB in July xxxx which envisaged a completion period of xx years. Proposal I (with tunnel) was for a route length of xxx km, construction cost of xxx crore, and ROR of (-) xx%, whereas, Proposal II (without tunnel) was for longer route length of xx km, lesser construction cost of xxx crore and with better ROR of (-) xxx%. However, Proposal I with higher cost and more negative ROR was sanctioned by RB in xxxx-xx.
- Proposal I (with tunnel) was approved (May 20xx) by RB at a sanctioned cost of `xxxx (revised to xxx crore in xxxx) and the work on the project started in xxxx-xx. After passage of xx years, the project is still incomplete and the physical progress of the work is xx *per cent* as on March 20xx.
- This project is funded solely by IR. Audit observed that for more than xx years, budget grant amounting to xxx crore was not utilised. In at least seven years, funds amounting to xxx crore were surrendered.
- In March xxxx, the estimate was again revised to xxxx crore. The latest anticipated cost (March 20xx) was xxxx crore. Out of the total length of xxx km, only xxx km was commissioned in xxxx. The remaining stretch of xxx km has been targeted for commissioning in December xxxx.
- The tunnelling work had progressed slowly right from the award of the contract and there was no progress during xxxx-xx. During, xxxx-xx, there was only meagre progress.

Points of concern

- The project cost had increased from xxxx crore to xxxx crore (latest anticipated cost), i.e., escalation of over xxx *per cent*. Despite lapse of xx years since start of work, work of only xxxx km out of the xxxx km has been completed, i.e., around xx *per cent*.
- Going by the current progress of tunnelling and other works, the completion of the project by revised targeted date of December xxxx appears unlikely.

Recommendation

- *Specific causes of delays need to be analysed and a time-bound action plan to complete the remaining work framed.*
 - *The progress needs to be monitored closely at the Board level, to avoid further cost overrun or delays.*
- 2. Sanction of xxxxx 3rd line works – need to reconsider – XXXX Railway**

Introduction

- The Cabinet Committee on Economic Affairs approved ‘in principle’ (February xxxx) the projects of XXXX. The XXXX was to handle coal traffic for the power plants, finished steel, food grains, cement, fertilizers, limestone to steel plants and general goods.
- In xxxx-xx RB sanctioned the work of xxxxx 3rd line (xxx km), for an estimated amount of xxxx crore. The XXX-XXX section is also covered by the XXXX.
- The XXX-XXX 3rd line envisaged requirement of path for bulk freight traffic of coal, cement, fertilizer, steel, POL, food grains etc. It was also stated that this section was already handling traffic beyond its capacity, and that in recent years, traffic had increased phenomenally and there was no sign of any decline in rail traffic.
- The XXXX is in an advanced stage (Financial Progress -xx *per cent* till March 20xx). The pre-COVID target date of completion of the XXXX project was June 20xx.
- The XXX-XXX 3rd line work is in the initial stage, and expenditure of only XXX crore had been booked up to March 20XX.

Points of concern

- A simulation exercise by IIT Bombay for NITI Aayog and XXXX on XXXX software estimated the line capacity utilization at only about XX *per cent*, for the XXX-XXX section, as against the xxx *per cent* estimated by IR.

- During the outcome based audit⁹⁸ on ‘Punctuality and Timeliness in Train Operations’, the simulation exercise on XXXX software also revealed ample spare capacity in this section.
- Given the present line capacity utilisation estimated by different agencies and prospective shifting of the bulk of goods traffic to XXXX, the utilisation of the XXX-XXX 3rd line would need reassessment.
- The XXX stated (March 20xx) that xx per cent goods traffic likely to be diverted to XXXXX had been accounted for in the DPR of 3rd line.

Recommendation

- *Capacity utilization and the need for the 3rd line needs to be critically reevaluated in view of various studies on existing capacity utilisation, upcoming upgradation projects for increase in speed, and commissioning of XXXX in near future.*

3. Inordinate delay in implementation of XXXXX New Rail Link Project- XXXXX Railway

Introduction

- The XXXXX Railway engaged (xx November 20xx) XXXXX for construction of the XXXX Link Project (portion within India). The project was to be completed within XX months of agreement or the date of handing over of encumbrance free land by XXX to XXXX, whichever was later. The last piece of land was handed over in April 20xx
- In July xxxx, MEA conveyed Department of Expenditure, Ministry of Finance’s approval of the estimated cost of xxxx crore (xxxx crore for the Indian side, to be funded by Ministry of XXXXXx and xxxx crore for the XXXXX side to be funded by MEA).
- XXXXX submitted (March 20xx) revised estimates (for Indian portion) amounting to XXXXX crore to XXXX i.e., an escalation of xxxx crore for the work within India.
- Railway Board forwarded (November 20xx) these revised estimates to Ministry of XXXXX for approval, but despite lapse of more than xxx years, the approval had not been received. Till March 20xx, physical progress of the Indian portion of work was xx per cent. The work is targeted for completion in October 20xx.
- Contract for the XXXXxxx part of the line was awarded (May 20xx) by Bangladesh Railways to M/s XXXXX Ltd. for construction of main line track

⁹⁸ Para 2.1.8.5(a)(i) of C&AG’s Report No. xx of 20xx

and other works. MEA appointed XXXX as ‘project management consultant’ (PMC) for the XXXXX part of the line.

- The stipulated date of completion of works for Bangladesh part of the line was January 20xx. Two extensions of time have already been granted up to June 20xx, and the third extension up to December 20xx is yet to be approved by XXXX Railways. Meanwhile, XXXX have sought fourth extension of time up to June 20xx, which was under consideration of the PMC. Physical progress as of February 20xx was only xxxx *per cent*. Given that the contract was signed in May 20xx and that Texmaco have completed only around xx *per cent* of the work (financial progress of around xx *per cent*), it is highly unlikely that the work will be completed even in the extended time until June 20xx.

Points of Concern

- Revised estimates submitted by XXXX in March 20xx were yet to be approved. Delay in funding is likely to delay the completion of the project.
- Work in XXXX was behind schedule. Unless work on the XXXX side also is completed, the line cannot be operationalized. Delay of work in XXXX may also result in cost escalation.
- No attempt seems to have been made to tap those who are most likely to benefit from the new line – for instance oil companies, heavy industry etc. to partner funding of the project.

Recommendations

- *MoR needs to take up the issue with MEA, MoF and XXXX for ensuring availability of funds for the project, and explore alternative arrangement of getting the work done at risk and cost of M/s XXXXX Ltd.*
 - *MoR may explore the possibility of XXXX not getting further (government) work in India, on the basis of their poor performance in XXXX.*
- 4. Delay in Asset (Land) Monetisation of land parcel at XXXXX**

Introduction

- During Demand for Grants 20xx-x, monetization of assets was declared as a new financing option for new infrastructure projects. It was announced that a National Monetization Pipeline of potential brownfield infrastructure assets would be launched.
- While appraising the status of the above announcement during demand for grants 20xx-x, it was stated that XXXX had been involved for monetization of identified railway assets of XXX railway land parcels among other projects. XXXX had already identified a land parcel at XXXX, a site near XXXX, for monetization.

Points of Concern

A review of the progress of the monetisation of land parcel at XXXX, near XXXX revealed the following:

- As per RB's letter of 06 March 20xx, XXX, a site near XXXX (XXX hectare or xxxx acre/xxxx sq. m.) was identified by XXXX Railway as spare land deemed fit for commercial development as per feasibility studies done by XXXX. This land was to be handed over to XXXX for commercial development. However, in May 20xx, XXXX Railway refused to hand over the land to the XXXX, asserting that the land could not be spared, as a proposal for Suburban Terminal at XXXX was under process.
- The proposed Suburban Terminal, however, did not materialize.
- Railway Board subsequently in July 20xx (after xx years) directed XX to hand over the above mentioned land to XXXX for commercial development.
- Despite Railway Board's direction, the land had not been handed over by XXXX Railway so far (March 20xx).
- Thus, commercial exploitation of the land was still to materialize despite lapse of over XX years, since RB's decision.

Recommendation:

- *Since the announcement regarding monetization of assets was made by the Government in the Parliament, Railway Board needs to proactively ensure handing over the land to XXXX.*

**New Delhi
June 2022**

**Director General/Principal Director
(Railway Board Audit/Railwalys)**

APPENDIX-II

CONSTITUTION OF AUDIT REVIEW COMMITTEE

रेल मंत्रालय (MINISTRY OF RAILWAYS)
रेलवे बोर्ड (RAILWAY BOARD)

No. ERB-1/2022/23/26 New Delhi, dated 24.03.2022

ORDER

Ministry of Railways (Railway Board) have decided to constitute an Audit Review Committee to look into the issues related to response, data access and other bottlenecks in information flows to audit and vice-versa.

1.1 The Committee will consist of the following:-

(i)	Additional Member/Budget, Railway Board	Chairperson
(ii)	Additional Member/Works, Railway Board	Member
(iii)	Director General (Railways)/ Principal Director (Railway Board Audit) from the office of C&AG	Member

1.2 The Committee may co-opt other Additional Members of Railway Board, depending upon the issues to be deliberated.

2. The Terms of Reference of the Committee would be as under: -

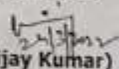
"To address issues related to response, data access and other bottlenecks in information flows to audit and vice-versa".

3. The meetings of the Audit Review Committee will be held once in a month.

4. The Headquarters of the Committee will be at New Delhi.

5. BC-1 Branch, Railway Board will be the nodal branch for functioning of the Committee.

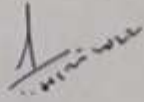
6. The Chairperson & Members of the Committee will draw TA/DA as per extant rules.


(Vijay Kumar)
Under Secretary (Estt.)-I
Railway Board

Copy to:-

1. Adviser/MR, EDPG/MR, OSD/MR, OSD/Coord/MR, Addl. PS/MR, PS/MOSR(D), EDPG/MOSR(D), EDPG/MOSR(J), DPG/MOSR(J), Addl.PS/MOSR(J).
2. OSDs/PSOs/Sr.PPSs/PPSs/PSs to CRB&CEO, MI, M/TRS, M/O&BD, MF, Secretary, All DGs/AMs, JS(G), JS, ED/I&P, Dir(Tele), Dir(GA), Dir(E), DF(BC), DS(E), DS(A), US(Protocol), DDF/BC-1.
3. The Comptroller & Auditor General of India, New Delhi.
4. The PFA, Northern Railway, New Delhi.

...2/-



ONE IAAD ONE SYSTEM (OIOS)

1. Background

At present, information is stored in a heterogeneous and distributed manner – in paper-based files (accessible only through file number and title, or through personal knowledge), in electronic files (but with haphazard naming and versions, and stored on personal desktops/removable drives, or in some cases shared folders on LANs) and in some cases in localized, in-house IT systems (but without a common data dictionary).

The quality of data (paper based/ digital) is variable – In the absence of automated control mechanisms, there are significant risks of incompleteness of data, inaccuracies, version inconsistencies etc. This is accentuated by the fact that even the in-house IT systems are largely based on post-facto data entry.

There are no mechanisms for systematic sharing of data – whether it is from one audit assignment to other, or similar audit assignments in the future, or between audit offices (field/ Headquarters). Each individual audit assignment is an end in itself, and there are no real mechanisms for using past data (or data from other similar instances). Any such sharing or exchange that takes place is person dependent (or very occasionally, manual process dependent)

Although the audit processes are governed by centralized Auditing Standards, Guidelines and Manuals, these have tended to, over time, vary and deviate across audit streams and even across audit offices within the same audit streams. Many of these variations are consciously done due to differences in functional needs, but some are not (and this is accentuated by the lack of automation).

There are no significant automated/ electronic MISs covering audit activities. Within Field Audit Offices, control is exercised through submission of manual registers and manually compiled “returns” to be submitted for review according to a prescribed hierarchy and frequency of submission. Similarly, Field Audit Offices submit a variety of “returns” to Headquarters Office.

2. Enterprise-wide System

OIOS is an end-to-end enterprise-wide, integrated IT system for all audit activities in IA&AD, covering all Field Audit Offices and the Headquarters Office. With complete roll-out & implementation it will be the primary system of record (single source of truth) for the entire chain of audit activities (from the maintenance of the auditee universe through audit execution, to QA/QC and finalization of audit products of different types and their follow-up), and will cover all types of audit. It is a workflow-based IT system, and not based on post-facto data entry.

OIOS has a common core structure which ensures consistent, reliable data in a uniform format across all Audit Offices. OIOS is also “configurable”, this allows the application to be used by all Audit streams including Railways, Commercial, Revenue, etc. It also will be having MIS with configurable dashboards and drill-down, dispensing with paper-based registers and returns.

3. Empowering the Auditor

OIOS is not just an audit process management system. An equally important component of OIOS is to empower the auditor in various ways –

- I) Through a Knowledge Management System(KMS) with both audit guidance and auditee information in different formats,
- II) The ability to search through and mine data within OIOS to refine our audit approach and processes
- III) The ability to electronically link and reference (and re-use) supporting documentation and other evidence (e.g. geo-tagged, time-date stamped formats)
- IV) IT enabled audit toolkits to facilitate implementation of Audit Design Matrices through data collection in individual audit assignments.

4. Web-based Solution

OIOS is web-enabled solution with support for multiple languages, accessible in a platform independent manner. Limited offline functionality, as also a mobile app with key-document scanner facility, is available as a back-up to the field audit teams. At the same time, rigorous information security controls (for maintaining confidentiality, integrity, availability and non-reputability) have been implemented, and access to data is controlled on a need-to-know basis based on role & privilege access controls.

5. Functionalities/Services Available

OIOS, IT application provides following services related to core audit processes for all types of Audit – Performance Audit, Compliance Audit, Financial Attest Audit –

- I) Audit planning of audit assignments.
- II) Detailed audit design of the audit assignments.
- III) Execution of the audit plan through Field audit and design and collection of data.
- IV) Reporting of findings observed during execution and recommendations made thereafter.
- V) Communication of audit objections, products to auditee & various stakeholders.
- VI) Follow-up on action taken on Audit products containing findings and recommendations.
- VII) Reporting and dashboard services.
- VIII) Institutional management of knowledge(KMS).
- IX) Migration of legacy data.

6. Helpdesk Facility

The operational support for OIOS is provided, through Functional Helpdesk system at IAAD level, which in-turn raises tickets/issues with vendor's centralized help desk which provides technical support in timely manner to resolve application issues based on criticality of the issue

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NOTES

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INDEX

- A
- AAC.....508, 510, 531, 533
- Abandoned..... 193, 410
- ab-initio..... 513
- abolition..... 95, 100, 118
- Absentee42, 66, 344, 442, 486
- Absorption 658, 664, 666
- Abstract.....85, 86, 152, 176, 179, 218, 412, 475, 511
- Abstract Estimate..... 179, 218
- Academy 567, 576
- ACC 496
- Access99, 273, 360, 575
- accessories 376
- Accident...45, 52, 113, 123, 127, 154, 155, 164, 165, 168, 170, 185, 186, 201, 242, 256, 281, 282, 283, 298, 299, 304, 306, 324, 326, 328, 329, 341, 345, 353, 354, 365, 394, 397, 398, 402, 408, 409, 412, 426, 428, 431, 432, 499, 548, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 662
- Accidents123, 149, 151, 164, 168, 220, 239, 264, 282, 305, 310, 330, 350, 382, 383, 384, 395, 397, 399, 402, 408, 416, 421, 460, 548, 550, 551, 552, 553, 554, 566, 575, 670
- Accommodations 110, 195, 407
- Account.....25, 26, 27, 28, 37, 41, 49, 52, 53, 56, 60, 61, 62, 64, 65, 66, 68, 69, 70, 76, 81, 82, 84, 89, 97, 101, 108, 109, 116, 117, 118, 121, 129, 136, 137, 138, 139, 140, 141, 142, 143, 144, 152, 153, 154, 155, 162, 167, 168, 190, 195, 196, 209, 210, 211, 213, 214, 215, 216, 219, 224, 226, 227, 228, 230, 232, 236, 239, 246, 248, 255, 265, 267, 275, 280, 287, 292, 293, 322, 324, 343, 346, 353, 379, 402, 410, 413, 437, 440, 441, 445, 446, 448, 449, 453, 462, 469, 471, 475, 477, 478, 479, 481, 482, 483, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 502, 509, 511, 512, 521, 528, 529, 530, 532, 534, 537, 538, 540, 541, 542, 543, 545, 546, 548, 572, 578, 586, 587, 588, 594, 595, 596, 597, 598, 603, 607, 609, 614, 660, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 688
- Account Current.....65, 87, 413, 442, 481, 483
- Accountal.....137, 139, 141, 142, 212, 213, 264, 276, 291, 440, 461, 462, 486, 487, 490, 500, 501, 509, 510, 544, 681, 683, 684
- Accounting Standards 586
- Accounts 1, 2, 3, 5, 9, 10, 11, 12, 13, 14, 16, 24, 25, 26, 27, 28, 33, 35, 36, 37, 38, 39, 40, 41, 48, 51, 52, 55, 56, 58, 62, 63, 64, 65, 66, 68, 70, 73, 74, 75, 76, 77, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 93, 94, 109, 117, 119, 122, 123, 131, 136, 137, 138, 139, 140, 141, 142, 143, 157, 158, 162, 168, 169, 177, 188, 189, 191, 193, 194, 195, 199, 200, 201, 203, 204, 209, 211, 212, 213, 214, 215, 216, 221, 225, 228, 229, 230, 231, 232, 236, 255, 258, 261, 263, 265, 266, 267, 268, 269, 270, 275, 276, 278, 280, 281, 287, 288, 289, 291, 292, 293, 323, 328, 343, 347, 357, 379, 396, 401, 406, 411, 413, 414, 419, 424, 429, 433, 435, 438, 439, 440, 441, 442, 444, 447, 448, 449, 450, 452, 459, 462, 464, 466, 468, 470, 472, 474, 476, 478, 479, 480, 482, 483, 484, 485, 486, 487, 490, 491, 492, 493, 494, 495, 505, 511, 512, 514, 526, 527, 528, 529, 531, 532, 533, 534, 537, 538, 539, 540, 541, 542, 543, 544, 545, 574, 577, 584, 585, 586, 587, 588, 594, 595, 597, 598, 606, 607, 609, 614, 619, 624, 656, 659, 672, 675, 676, 677, 678, 679, 680, 681, 682, 684, 685, 695, 697
- accrual.....35, 247, 280, 595, 608
- Accuracy 59, 63, 67, 69, 70, 228, 231, 270, 288, 291, 413, 442, 443, 445, 446, 448, 470, 471, 473, 474, 482, 511, 540, 574, 576, 586, 587, 608
- ACF..... 412
- ACHD 149, 170
- Acknowledgement264, 266, 345, 434, 455, 529, 532, 537, 688
- ACMD 149
- Acquisition.....37, 77, 157, 174, 176, 188, 205, 214, 215, 218, 295, 413, 467, 658, 662, 665, 667
- Act.....4, 10, 76, 81, 93, 96, 107, 123, 124, 126, 140, 151, 156, 166, 171, 187, 197, 199, 200, 211, 216, 219, 225, 230, 231, 242, 254, 259, 260, 261, 281, 282, 284, 298, 300, 317, 323, 370, 373, 407, 439, 453, 454, 471, 502, 558, 564, 566, 568, 569, 570, 571, 573, 581, 583,

INDEX

- 585, 593, 605, 606, 607, 608, 613, 614, 615,
616, 618, 621, 622, 624, 625, 626, 629, 633,
634, 635, 636, 637, 638, 639, 640, 641, 642,
643, 644, 645, 646, 647, 648, 649, 650, 651,
652, 653, 654, 656, 665, 673, 701
- Action 20, 21, 25, 26, 27, 28, 49, 54, 55, 67, 68,
75, 90, 99, 132, 159, 164, 165, 166, 167,
168, 192, 197, 224, 227, 229, 256, 259, 260,
265, 268, 279, 280, 281, 283, 284, 285, 295,
296, 300, 302, 304, 305, 330, 334, 340, 341,
353, 357, 358, 375, 389, 391, 395, 396, 397,
398, 408, 442, 444, 448, 451, 454, 473, 474,
483, 487, 521, 524, 525, 526, 529, 532, 533,
535, 536, 537, 538, 540, 541, 542, 550, 553,
554, 557, 558, 568, 573, 576, 577, 636, 670
- Activities....40, 93, 96, 130, 166, 241, 242, 255,
268, 300, 303, 319, 323, 331, 373, 399, 425,
546, 550, 554, 557, 616, 617, 618, 619, 620,
621, 622, 623, 624, 625, 626, 627, 628, 629,
661, 671
- Acts373, 451, 454, 568, 569, 576
- ADAMS RAIL..... 661
- Adaptation..... 244, 664
- Adaption 666
- Additional 16, 17, 33, 54, 55, 75, 89, 93, 112,
119, 127, 147, 157, 170, 173, 177, 179, 181,
190, 208, 209, 236, 237, 283, 312, 322, 324,
338, 350, 370, 372, 375, 422, 424, 425, 428,
498, 523, 557, 566, 567, 575, 579, 595, 620,
624, 625, 659
- ADEN 182, 227
- Adhoc.....249, 250, 252, 570, 577
- Adjustment.....82, 84, 185, 187, 205, 211, 216,
292, 440, 441, 478, 538, 539
- Adjustment Account 82, 512
- adjustments68, 72, 83, 84, 87, 88, 195, 209,
232, 337, 390, 413, 440, 445, 448, 481, 483,
522, 528, 538
- ADME..... 424, 428
- Administration16, 17, 18, 21, 23, 24, 39, 40, 55,
56, 57, 70, 72, 107, 126, 127, 128, 132, 161,
181, 189, 192, 200, 202, 203, 225, 230, 256,
259, 260, 262, 263, 265, 267, 273, 274, 279,
282, 283, 284, 285, 354, 355, 356, 361, 375,
427, 438, 448, 472, 478, 542, 551, 554, 557,
574, 577, 584, 585, 589, 619, 670, 682, 687,
689, 690
- Administrative ..17, 18, 125, 173, 174, 239, 284,
358, 365, 372, 386, 388, 429, 474, 477, 478,
618, 645, 646, 647, 659
- Admitted 73, 113, 158, 189, 265, 266, 267, 276,
280, 281, 293, 435
- Admitted debits..... 73
- ADMOs..... 149
- Adoption 666, 669
- ADRMs 237
- Advance ...52, 96, 129, 130, 145, 317, 530, 532,
689
- Advanced 659
- Advances48, 50, 62, 78, 83, 84, 96, 98, 99, 116,
118, 129, 138, 139, 190, 222, 223, 225, 374,
410, 439, 471, 489, 536, 570, 577, 595, 597,
608, 671, 673, 690
- Advertisements237, 241, 245, 278, 495
- Advice....74, 139, 140, 141, 142, 143, 211, 212,
213, 215, 216, 265, 267, 276, 287, 288, 329,
345, 347, 357, 441, 462, 476, 486, 507, 510,
683
- Adviser..... 17, 464, 496, 658
- Advisor 33, 39, 93, 128
- Advocates..... 128, 203
- AEEs 371, 424
- AENs..... 174, 214, 215
- AFA 39, 424, 464, 511
- AFAAs..... 33
- Agencies..... 107, 165, 241
- Agency .102, 141, 142, 179, 180, 181, 185, 186,
187, 226, 245, 287, 297, 372, 520, 529, 660,
667, 685
- Agenda 633
- Agreement....204, 205, 210, 262, 354, 355, 356,
361, 367, 492, 575, 626, 627, 628
- Aided..... 204, 380, 411
- AIDS 165, 170
- AIMS .97, 98, 99, 108, 109, 114, 115, 118, 136,
138, 140, 144
- Air 115, 379, 453, 454, 602, 608, 617, 620, 639,
663, 665, 678
- Air-brake..... 661
- Airtel 395
- Alert 347, 408
- Alerts..... 695, 697
- Allahabad 7, 372
- Allocation...4, 12, 13, 33, 36, 38, 54, 59, 63, 69,
76, 86, 88, 89, 90, 108, 181, 191, 200, 218,
219, 228, 229, 231, 232, 267, 321, 375, 410,
435, 440, 441, 445, 447, 448, 468, 469, 470,
472, 476, 477, 478, 486, 499, 514, 527, 528,
530, 531, 560, 579

Allotment	25, 27, 94, 96, 131, 139, 141, 177, 286, 293, 325, 329, 332, 495, 512, 660
Allowance	41, 43, 44, 45, 46, 47, 98, 103, 108, 109, 110, 111, 112, 113, 114, 115, 124, 137, 139, 146, 357, 471, 570, 577, 602, 678, 680, 682, 683, 684, 685
Allowances.....	25, 26, 27, 41, 42, 43, 66, 79, 80, 81, 93, 95, 98, 104, 108, 109, 110, 113, 114, 134, 137, 139, 141, 142, 144, 155, 177, 317, 401, 471, 472, 560, 567, 570, 574, 576, 577, 588, 597, 602
Allowed.....	47, 67, 438, 439, 443
Ambulance	168, 491
Ambulances	684
AMC	199, 314, 377, 379, 382, 383, 384, 396, 411, 418, 450, 678
Amendments	236, 246, 255, 426, 502, 512
Amenities.....	37, 78, 81, 94, 176, 178, 181, 196, 213, 236, 237, 239, 240, 243, 283, 341, 379, 397, 417, 425, 429, 431, 622, 623, 628, 681
Ammunition	493, 570, 578, 580
Ammunitions	493, 685
Analysis	23, 28, 65, 69, 84, 97, 124, 155, 178, 179, 182, 186, 187, 196, 199, 245, 254, 288, 291, 299, 311, 317, 318, 320, 327, 328, 330, 333, 334, 335, 336, 337, 338, 341, 349, 354, 374, 375, 378, 380, 381, 397, 401, 406, 414, 433, 445, 456, 460, 461, 477, 479, 500, 501, 509, 523, 532, 550, 553, 554, 557, 570, 594, 661, 664, 665, 668, 670
Analytical.....	587
Annexure A.....	56, 82
Annexure B	83
Annexure C	83
Annexure D.....	83
Annexure E	83
Annexure F	83
Annexure H.....	83
Annexure I	83
Annexure J	83, 90
Annexure K.....	90, 91
Annual.....	20, 23, 26, 30, 46, 53, 70, 76, 95, 97, 108, 119, 131, 138, 140, 143, 144, 145, 146, 150, 151, 157, 164, 167, 168, 174, 175, 178, 181, 186, 188, 191, 192, 193, 194, 198, 204, 211, 212, 214, 220, 284, 297, 302, 322, 324, 334, 356, 371, 372, 373, 379, 389, 426, 430, 437, 450, 451, 468, 484, 485, 495, 532, 533, 541, 551, 552, 578, 586, 594, 598, 601, 606, 633, 659, 660, 672, 681, 690
APAR.....	16, 18, 23, 30, 119, 120
Apex.....	xxx, 2, 21, 22, 23, 39, 40, 95, 96, 151, 152, 154, 155, 175, 176, 177, 208, 214, 236, 242, 244, 256, 300, 321, 371, 372, 394, 400, 401, 410, 484, 485, 496, 499, 500, 501, 549, 569, 570, 584, 593, 606, 659
APO	94, 133, 424, 464
Appeal.....	30, 93, 94, 99, 126, 365, 551, 557, 563
Appendix.....	3, 47, 88, 180, 327, 330, 331, 332, 333, 334, 335, 336, 343, 346, 347, 660, 675
Application.....	xxix, xxx, 23, 41, 49, 51, 97, 99, 104, 121, 178, 179, 181, 182, 183, 184, 250, 253, 274, 277, 282, 283, 302, 314, 316, 317, 318, 334, 354, 360, 361, 362, 365, 381, 398, 400, 403, 409, 410, 433, 434, 456, 457, 483, 501, 502, 503, 506, 511, 526, 585, 589, 595, 690, 692
Applications.....	xxx, 21, 23, 40, 97, 138, 140, 141, 152, 156, 176, 178, 244, 246, 250, 255, 268, 274, 284, 311, 359, 400, 403, 404, 433, 434, 455, 483, 502, 570, 584, 585, 660, 665, 692
Appointment	19, 32, 47, 50, 52, 94, 95, 101, 102, 103, 104, 105, 108, 137, 139, 144, 152, 160, 168, 214, 215, 241, 407, 488, 489, 494, 595, 596, 600, 601, 692
Appointments.....	95, 97, 101, 103
Apportioned	205, 206, 268, 364, 375
Apportionment	74, 206, 239, 268, 478
Appraisal.....	30, 95, 119, 125, 203, 204, 380, 488, 600, 670, 687, 690
Apprentices	43, 107, 111, 143, 477
Appropriate	20, 58, 106, 127, 132, 157, 188, 206, 219, 221, 224, 257, 278, 281, 312, 349, 354, 393, 424, 439, 440, 474, 477, 484, 525, 527, 531, 537, 559, 598, 600, 601, 607, 689, 690
Appropriation.....	1, 12, 13, 32, 37, 55, 56, 76, 81, 82, 83, 84, 89, 90, 131, 201, 202, 208, 382, 383, 411, 412, 414, 433, 483
Appropriations	55, 76, 83, 202, 448
Approval	20, 29, 44, 103, 104, 105, 114, 119, 124, 126, 132, 134, 150, 152, 160, 174, 175, 176, 180, 189, 190, 200, 201, 202, 218, 219, 220, 227, 299, 311, 331, 355, 381, 388, 389, 396, 399, 400, 411, 421, 435, 436, 499, 507, 522, 525, 526, 527, 528, 532, 535, 589, 590, 599, 658, 666, 667, 669, 671, 688, 690, 691
Approvals.....	596, 662
Approved	45, 54, 57, 70, 130, 157, 158, 170, 180, 181, 188, 195, 200, 220, 224, 278, 331,

INDEX

- 354, 358, 389, 390, 399, 451, 463, 520, 523,
529, 531, 590, 595, 606, 614, 630, 691
- APROs 237
- AQMS 314, 364
- Arbitration.. 16, 18, 21, 22, 24, 25, 60, 128, 188,
189, 191, 215, 216, 230, 231, 256, 375, 407,
435, 462, 490, 491, 545, 681
- Architectural 599, 600
- Arithmetical 59, 64, 66, 67, 70, 75, 231, 270,
441, 443, 448, 471, 473, 477, 482, 511, 526,
574, 576
- Arm 685
- ARME.. 154, 164, 165, 170, 428, 431, 432, 458,
459, 555
- Arms 567, 570, 576, 578, 580
- ARMV 154, 164, 170, 559, 562, 563
- ARPAN 41, 97
- Arrears 41, 50, 118, 685
- Arrival 315, 319, 359, 363, 365
- ART45, 185, 306, 365, 397, 424, 428, 431, 432,
458, 459, 555, 559, 562, 563
- Article 4, 159, 170
- Articles... 61, 271, 279, 452, 475, 479, 480, 483,
486, 520, 521, 522, 528, 530, 533, 540, 541,
603, 608, 609
- AS 300, 585, 591, 595, 613, 615
- ASMs 238
- Assembly 10, 366
- Assertions 585, 587
- Assessment 24, 40, 41, 105, 120, 125, 159, 160,
187, 207, 262, 271, 297, 299, 307, 322, 324,
349, 373, 374, 377, 406, 407, 431, 484, 500,
524, 528, 554, 587, 590, 659, 666, 668, 671,
691
- Asset 192, 193, 280, 298, 315, 318, 322, 364,
375, 381, 404, 405, 450, 553, 595, 633, 658
- Assets... 16, 37, 56, 77, 78, 80, 81, 84, 118, 152,
155, 156, 157, 173, 176, 177, 183, 184, 185,
186, 187, 188, 193, 205, 218, 223, 280, 295,
297, 299, 310, 314, 322, 342, 369, 370, 376,
395, 396, 398, 400, 401, 403, 405, 410, 413,
428, 450, 502, 550, 584, 589, 590, 591, 595,
596, 597, 598, 608, 609, 619, 625, 638, 666,
670, 679
- Assimilation 658, 662, 667
- Assistant..... 18, 30, 94, 103, 113, 131, 170, 174,
198, 210, 236, 237, 238, 282, 302, 337, 351,
365, 371, 372, 380, 392, 393, 424, 428, 429,
448, 449, 464, 494, 496, 499, 510, 549, 568,
623, 673
- Assistant Engineers 174
- Assistant Materials Managers 499
- Assisted..... 177, 191, 210
- Association.... 104, 122, 238, 464, 605, 608, 609
- Asst. 33, 620, 621
- Assurance..... 347, 492, 496, 661, 671
- ASTE 394, 398
- Athletic..... 605
- ATM 334, 335, 336, 365
- Attendance ... 24, 25, 26, 27, 44, 47, 52, 66, 121,
137, 138, 139, 140, 141, 142, 143, 149, 160,
162, 163, 164, 185, 209, 211, 212, 214, 215,
343, 346, 347, 438, 439, 442, 444, 470, 471,
472, 485, 487, 488, 489, 490, 491, 492, 493,
494, 496, 545, 577, 675, 676, 677, 678, 679,
680, 681, 682, 683, 684, 685
- Attest.... 2, 13, 89, 216, 232, 233, 267, 277, 588,
594, 603, 613, 694, 709
- ATVM..... 241, 245, 269, 272
- Auction. 156, 187, 210, 265, 291, 292, 320, 461,
487, 501, 502, 506, 507, 508, 540, 546
- Auctioneer's 541
- Audit xxx, 1, 2, 3, 4, 5, 10, 11, 12, 13, 14, 20,
23, 24, 26, 27, 39, 40, 41, 53, 54, 55, 56, 57,
59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 70, 71,
74, 75, 76, 79, 83, 84, 89, 90, 91, 97, 101,
102, 104, 105, 106, 108, 109, 110, 112, 114,
115, 116, 117, 118, 119, 120, 121, 122, 125,
127, 128, 129, 130, 131, 133, 136, 137, 139,
140, 141, 142, 143, 155, 156, 157, 158, 159,
160, 161, 162, 163, 164, 165, 166, 167, 178,
183, 187, 188, 189, 190, 191, 192, 193, 194,
195, 196, 197, 198, 200, 201, 202, 203, 204,
207, 209, 211, 212, 213, 215, 216, 218, 220,
222, 223, 225, 226, 227, 228, 229, 230, 232,
233, 236, 245, 246, 254, 255, 256, 259, 260,
261, 262, 263, 264, 265, 267, 268, 269, 270,
271, 272, 274, 275, 277, 278, 279, 280, 281,
283, 284, 285, 286, 288, 291, 292, 298, 300,
301, 307, 312, 313, 314, 321, 322, 327, 328,
330, 331, 332, 333, 334, 335, 336, 337, 338,
340, 343, 344, 346, 347, 349, 352, 353, 354,
355, 356, 357, 361, 363, 364, 371, 372, 373,
374, 375, 376, 377, 378, 379, 380, 381, 394,
395, 396, 401, 403, 404, 410, 411, 413, 419,
433, 434, 435, 436, 437, 438, 439, 440, 441,
442, 443, 444, 445, 448, 449, 450, 451, 452,
454, 459, 462, 466, 467, 468, 469, 470, 471,
472, 473, 474, 475, 476, 477, 478, 479, 480,
481, 482, 483, 484, 485, 486, 487, 489, 490,

491, 492, 493, 495, 496, 499, 501, 502, 503, 505, 506, 511, 512, 514, 515, 516, 517, 518, 519, 521, 525, 526, 527, 528, 529, 530, 531, 532, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 545, 548, 550, 553, 555, 557, 558, 559, 560, 562, 567, 569, 570, 571, 572, 573, 574, 577, 578, 579, 580, 584, 585, 586, 587, 588, 589, 590, 593, 594, 595, 598, 599, 600, 601, 602, 603, 606, 607, 608, 611, 612, 613, 614, 615, 633, 659, 660, 665, 666, 669, 671, 672, 675, 676, 677, 678, 679, 680, 681, 682, 684, 685, 689, 690, 693, 694, 695, 697, 702, 706, 708, 709	Average47, 51, 67, 120, 273, 293, 298, 312, 313, 339, 340, 352, 377, 438, 443, 450, 472, 474, 496, 508, 513, 516, 533, 539, 578, 603
Audit Reports..... 20, 23, 373, 606	Award21, 57, 188, 189, 221, 222, 230, 256, 283, 355, 435, 495, 551, 554, 638
Auditable.39, 371, 372, 394, 484, 496, 501, 659	Awards 24, 191, 256, 553
Audited 23, 54, 62, 97, 156, 178, 203, 229, 245, 363, 374, 401, 433, 435, 438, 472, 501, 570, 574, 575, 576, 577, 579, 585, 611, 660	Axle.....297, 305, 322, 344, 400, 625
Auditing ...14, 24, 26, 27, 32, 39, 40, 59, 64, 86, 118, 123, 136, 137, 150, 151, 155, 157, 178, 204, 206, 207, 216, 231, 232, 233, 246, 267, 292, 357, 358, 360, 362, 372, 373, 374, 378, 393, 401, 468, 469, 484, 501, 502, 526, 603, 608, 659	
Auditor..xxix, xxx, 1, 2, 3, 4, 10, 484, 585, 595, 603, 615, 656, 689, 695	
Authorities .57, 76, 99, 179, 195, 197, 201, 228, 262, 283, 302, 323, 333, 334, 344, 378, 389, 398, 435, 438, 449, 463, 474, 485, 522, 527, 544, 566, 573, 590, 598	
Authority..19, 20, 25, 26, 28, 29, 42, 44, 45, 51, 52, 54, 57, 58, 63, 64, 72, 75, 76, 82, 89, 99, 101, 103, 106, 108, 109, 114, 115, 116, 119, 120, 124, 127, 130, 151, 157, 158, 163, 164, 165, 170, 175, 179, 182, 184, 188, 190, 195, 200, 201, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 229, 231, 233, 256, 262, 267, 269, 270, 277, 278, 281, 300, 327, 356, 357, 389, 411, 435, 436, 437, 438, 445, 447, 448, 450, 451, 453, 468, 469, 471, 472, 480, 500, 511, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 535, 537, 539, 540, 541, 550, 554, 555, 557, 558, 561, 563, 572, 580, 584, 588, 593, 595, 600, 601, 602, 606, 622, 623, 627, 662, 676, 677, 683, 684, 685, 690, 691	
Auto Freight Train Operator Scheme..... 283	
Automatic247, 272, 337, 358, 359, 386, 399, 400, 401	
Autonomous....xxix, xxx, 2, 111, 204, 250, 583, 584, 588, 593, 594, 595	
	B
	Balance.....37, 52, 53, 65, 68, 69, 70, 73, 74, 75, 76, 77, 82, 84, 88, 98, 104, 146, 187, 207, 225, 245, 247, 265, 266, 269, 276, 277, 280, 286, 288, 289, 290, 291, 304, 309, 310, 312, 320, 328, 345, 350, 413, 445, 447, 448, 481, 482, 484, 501, 509, 533, 534, 536, 537, 538, 539, 541, 545, 586, 587, 588, 591, 594, 595, 596, 597, 598, 606, 607, 609, 613, 614, 691
	Balance Sheet.73, 74, 75, 76, 82, 245, 265, 266, 269, 276, 280, 286, 291, 413, 586, 588, 591, 594, 596, 597, 598, 606, 609, 613, 614
	Ballast184, 185, 186, 193, 208, 209, 669
	Bandobast..... 576
	Bank.....25, 26, 28, 62, 86, 142, 145, 183, 184, 204, 222, 247, 248, 264, 270, 278, 407, 475, 502, 524, 525, 526, 529, 595, 597, 598, 608, 609
	Bank Balances..... 595, 597
	Banks85, 132, 153, 162, 595
	Banned 508, 509
	BAR 508
	Barracks 570, 578, 579
	Barriers..... 402
	Batch..... 475, 479, 483
	Battalion..... 566, 567
	BCCI..... 605
	BCP..... 361, 365
	BDRCL 612, 624
	Benefit.....94, 96, 130, 131, 139, 141, 257
	Bharat..... 365, 663
	Bharuch..... 612, 624, 645
	Bhubaneswar..... 7, 612, 647
	Biannual 671
	Bibek..... 205
	Bid.....503, 506, 508, 535, 599
	Bid sheet 506
	Bidder194, 221, 224, 278, 508, 523, 601
	Bidding206, 502, 599, 600, 601
	Biennial..... 660
	Bilaspur..... 7

INDEX

- Bill ...25, 26, 27, 32, 67, 98, 117, 119, 144, 145,
146, 271, 404, 440, 443, 487, 493, 511
- Bill of lading 529
- Billing 432, 458, 459
- Bills....24, 25, 26, 27, 41, 42, 48, 53, 54, 60, 61,
62, 63, 64, 66, 67, 68, 71, 85, 88, 94, 98,
108, 109, 115, 116, 128, 133, 137, 138, 139,
140, 141, 151, 152, 158, 162, 168, 183, 190,
195, 208, 209, 210, 211, 212, 213, 214, 215,
216, 218, 224, 225, 228, 229, 232, 245, 270,
271, 275, 277, 287, 288, 291, 292, 346, 374,
378, 407, 410, 419, 438, 443, 444, 445, 458,
459, 462, 463, 469, 470, 471, 472, 473, 475,
482, 488, 489, 494, 503, 504, 505, 511, 526,
527, 534, 535, 543, 545, 570, 576, 577, 602,
603, 606, 672, 675, 676, 677, 678, 679, 680,
682, 684, 685, 690
- Bin..... 510
- Bio....42, 98, 138, 139, 141, 144, 146, 357, 439,
455
- Biometric 47, 361
- Biometrics..... 361
- Black listed 524
- block*..... 186
- Block....56, 76, 82, 84, 122, 186, 194, 263, 264,
297, 307, 310, 312, 322, 340, 342, 347, 350,
353, 356, 359, 373, 386, 397, 400, 401, 409,
414, 416, 558, 575
- Blocks ..198, 199, 297, 299, 303, 306, 322, 325,
329, 340, 353
- Board..2, 3, 6, 9, 12, 16, 17, 30, 60, 86, 93, 100,
101, 102, 104, 105, 127, 128, 141, 145, 147,
150, 156, 157, 163, 164, 170, 178, 180, 181,
188, 196, 208, 221, 222, 236, 239, 255, 267,
268, 283, 285, 297, 310, 319, 321, 322, 323,
324, 336, 359, 361, 375, 379, 382, 383, 384,
395, 396, 418, 419, 422, 425, 429, 458, 462,
464, 466, 467, 468, 483, 504, 512, 544, 549,
550, 551, 552, 553, 556, 558, 560, 561, 575,
593, 599, 605, 606, 616, 617, 623, 624, 625,
633, 664, 678, 703
- Bodies2, 204, 285, 588, 594, 595
- Bonus .41, 47, 66, 67, 93, 96, 98, 128, 138, 139,
145, 272, 273, 438, 443, 444, 447, 472, 473,
474, 478, 570, 577
- Book Average Rate 508
- book value.....512, 538, 541, 596
- Booking..23, 69, 70, 73, 90, 210, 237, 238, 240,
241, 243, 247, 248, 257, 258, 260, 267, 270,
271, 272, 273, 274, 276, 287, 297, 315, 318,
324, 357, 358, 406, 429, 437, 445, 446, 455,
470, 472, 477, 482, 486, 555, 559
- Booklet..... 551
- Books ...1, 18, 19, 21, 25, 27, 36, 39, 40, 54, 61,
62, 63, 65, 66, 68, 69, 75, 84, 85, 86, 87, 98,
138, 140, 142, 143, 146, 168, 178, 179, 180,
190, 210, 211, 212, 213, 214, 215, 216, 229,
240, 241, 255, 264, 271, 280, 284, 287, 288,
291, 292, 344, 347, 375, 410,419, 437, 442,
445, 462, 463, 475, 482, 483, 487, 488, 489,
490, 491, 493, 494, 495, 533, 534, 535, 536,
537, 558, 598, 606, 607, 672, 679, 680, 682,
685
- Bottleneck 305
- Brake..... 354, 355, 562
- Branch....19, 21, 26, 71, 75, 118, 120, 128, 139,
157, 188, 209, 227, 236, 237, 280, 281, 292,
307, 381, 393, 426, 435, 449, 468, 494, 550,
557, 670, 673, 677, 681, 684, 685
- Breach 113
- Breaches..... 220, 281, 550
- Break down 45, 662
- Breakage 168, 264, 492
- Breakages..... 487, 684
- Breakdown 45, 663, 678
- Bridge78, 176, 182, 185, 186, 194, 196, 237,
243, 259, 354, 367, 564, 668, 690
- Bridges56, 79, 173, 174, 175, 176, 177, 182,
183, 187, 192, 196, 197, 200, 208, 210, 218,
223, 242, 243, 277, 283, 344, 451, 566, 624,
625, 668, 675
- Broad....119, 197, 239, 295, 299, 308, 311, 313,
365, 614, 624, 626
- BRs 545
- BSNL 302, 333, 395, 397
- Budget...xxx, 3, 9, 25, 27, 28, 32, 33, 37, 39, 40,
55, 76, 77, 79, 81, 82, 91, 97, 98, 142, 150,
168, 174, 177, 180, 181, 191, 196, 200, 201,
202, 230, 325, 328, 370, 374, 379, 393, 397,
399, 401, 405, 424, 426, 427, 428, 433, 435,
449, 458, 462, 485, 499, 512, 513, 537, 556,
560, 567, 606, 607, 608, 609, 617
- Budgetary..32, 36, 37, 38, 76, 77, 150, 174, 205,
325, 389, 393, 397, 619, 672
- Budgets 32, 38, 619, 672
- Build 206, 616, 621, 627
- Builders..... 513
- Building .56, 134, 141, 142, 175, 194, 195, 223,
373, 425, 463, 488, 499

Buildings	79, 155, 173, 175, 176, 192, 194, 195, 210, 213, 214, 245, 278, 373, 378, 446, 478, 489, 570, 579, 625, 628, 673, 681, 682
Bulletins	560
Bungalow	137, 139
Bureau	30, 521, 567, 668
Business	17, 235, 236, 297, 361, 365, 403, 404, 405, 551, 621, 623, 629
Business Development	6, 9, 236, 297, 583
C	
C&AG 3	4, 13, 39, 40, 298, 322, 512, 585, 589, 608, 611, 615, 656, 693, 694, 704
C&IS	584
Cabinet	6, 297, 323, 324, 551
Cabins	562
Cable	392, 397, 400
Cadre	25, 26, 27, 41, 42, 46, 95, 97, 98, 99, 100, 101, 109, 125, 129, 138, 140, 144, 147, 160, 237, 298, 313
CAG	10, 11, 12, 14, 204, 216, 222, 233, 371, 372, 374, 375, 378, 380, 381, 603, 614
Calendar	44, 45, 46, 52, 115, 125, 344, 555, 558, 560, 576, 680
Calibration	679
Campus	673
CAMS	314, 687
CAMTECH	659
Cancellation	71, 98, 127, 257, 258, 269, 270, 277, 289, 325, 355, 359, 507, 537
Cancer	165, 270
Canon	603
Canteens	133, 477
CAO	83, 173, 174, 175, 302, 314, 333, 334, 365, 372, 388, 400, 424, 541
Capital	32, 36, 37, 38, 63, 69, 76, 77, 78, 79, 82, 83, 84, 85, 86, 87, 88, 89, 90, 131, 192, 193, 195, 200, 203, 228, 232, 380, 412, 428, 435, 436, 437, 445, 448, 449, 452, 453, 458, 467, 470, 512, 513, 522, 530, 532, 596, 597, 614, 617, 618, 620, 621, 623
Car	129, 283, 293, 679
Card	100, 121, 141, 146, 161, 211, 250, 251, 252, 270, 272, 470, 473, 486, 487, 510, 675, 676, 679, 681, 683
Cards	47, 66, 67, 99, 100, 272, 290, 438, 440, 442, 443, 444, 470, 471, 472, 473, 474, 479, 486
Career	96, 125, 137, 139
Cargo	253
Carriage	199, 301, 424, 428, 441, 661, 675
Carriages	80, 325, 428, 429, 436, 468
Cash	25, 26, 27, 28, 35, 39, 40, 59, 71, 72, 74, 75, 84, 85, 86, 88, 98, 138, 140, 141, 142, 143, 145, 169, 209, 210, 211, 212, 213, 215, 231, 247, 248, 264, 265, 266, 269, 272, 273, 276, 280, 287, 288, 289, 290, 291, 292, 342, 419, 441, 462, 463, 470, 474, 475, 477, 484, 486, 488, 489, 490, 491, 493, 494, 503, 510, 511, 536, 545, 546, 556, 590, 591, 595, 596, 597, 598, 609, 614, 619, 678, 681, 682, 683, 684
Cashier	85, 265, 266, 494, 496
Casual	24, 26, 27, 124, 126, 138, 139, 140, 141, 142, 209, 211, 212, 214, 215, 287, 343, 346, 485, 487, 488, 489, 490, 491, 492, 493, 494, 545, 581, 675, 676, 677, 678, 679, 680, 681, 683, 684, 685
Catalogue	506, 508
Category	47, 158, 182, 191, 285, 410, 518, 554, 629
Catering	81, 82, 236, 238, 239, 277, 285, 286, 293, 297, 366, 584, 611, 617, 635
Caution	317, 345, 346, 347
CBE	174
CBI	20, 29, 30
CCE	388
CCM (FM)	236
CCM (FS)	236
CCM (PM)	236
CCM (PS)	236
CCMs	236
CCO	236, 237
CCRS	298, 324, 395, 550
CCTV	360, 578
CDO	318, 365, 424
CE/MRTS	174
CEA	111, 112, 113
CEE	371, 464
CELE	309, 365, 371
cell	128, 197, 237, 267, 514, 523, 545, 659
Census	311, 329, 343, 449
Central	7, 12, 20, 23, 28, 30, 36, 60, 70, 77, 90, 91, 99, 108, 109, 116, 125, 131, 149, 150, 151, 165, 170, 204, 254, 261, 281, 302, 303, 309, 310, 317, 326, 328, 332, 334, 346, 366, 372, 373, 382, 383, 392, 409, 413, 414, 440, 455, 464, 466, 470, 543, 567, 568, 576, 577, 593, 594, 595, 611, 616, 632, 656, 659, 664, 670, 678, 692, 693, 700

INDEX

- Central Audit.....60, 70, 90, 204, 466, 470
Centralized74, 409, 457, 660, 662
Centre.....2, 143, 156, 170, 182, 185, 250, 284,
365, 464, 561, 563, 583, 659, 664, 673, 687
Centric..... 394
CEO ..6, 9, 17, 93, 150, 170, 620, 623, 627, 628
Certificate26, 41, 46, 48, 51, 52, 53, 54, 62,
108, 109, 110, 111, 112, 122, 136, 138, 140,
142, 144, 154, 159, 163, 164, 167, 170, 177,
204, 219, 221, 225, 230, 278, 281, 347, 401,
437, 471, 474, 495, 506, 508, 511, 520, 522,
525, 527, 529, 537, 581, 595, 597, 603,621,
661, 667, 688
Certification ...10, 75, 83, 84, 89, 154, 163, 177,
200, 273, 379, 401, 434, 451, 455, 522, 585,
595
CESE..... 371
CFTM ..296, 297, 300, 302, 303, 309, 311, 327,
330, 334, 365
CGE 174
CGHS 161, 170
Chain..... 205, 342, 566
Chairman....6, 9, 16, 17, 93, 102, 170, 281, 282,
395, 549, 583, 593, 616, 617, 618, 619, 620,
623, 627, 628, 629, 693, 695
Chaper 2 - Audit of Accounts Department .. 32–
91
Chapter 1 - Audit of General Administration
and Vigilance Department 16–30
Chapter 10 - S&T Department 386–419
Chapter 11 - Audit of Mechanical Department
..... 421
Chapter 12 - Audit of Production Units . 466–96
Chapter 13 - Audit of Stores Department .. 498–
546
Chapter 14 - Audit of Safety Department .. 548–
64
Chapter 15 - Audit of Security Department 566–
81
Chapter 16 - Centre for Railway Information
Systems..... 583–91
Chapter 17 - Rail Land Development Authority
..... 593–603
Chapter 18 - Working of Railway Sports
Promotion Board 605–9
Chapter 19 - Rail PSUs 611–56
Chapter 20 - Research Designs and Standards
Organization 658–85
Chapter 21 - e-Office 687–706
Chapter 3 - Audit of Personnel Department. 93–
147
Chapter 5 - Audit of Civil Engineering
Department 173–216
Chapter 6 - Works Audit..... 220
Chapter 7 - Audit of Commercial Department
..... 235–93
Chapter 8 - Operating Department..... 295–367
Chapter 9 - Audit of Electrical Department 369–
82
chapters1, 2, 380, 467, 520, 693, 694
Charge.....47, 214, 225, 265, 273, 345, 355, 399
Chargeable ...54, 69, 71, 72, 192, 200, 211, 213,
219, 445, 467, 478
Charged..... 413
Charges48, 49, 54, 60, 61, 64, 66, 68, 71, 72,
73, 74, 75, 78, 80, 108, 109, 115, 118, 127,
133, 134, 137, 139, 141, 142, 153, 154, 158,
161, 162, 163, 164, 167, 168, 190, 191, 192,
193, 194, 195, 197, 203, 206, 209, 210, 213,
216, 229, 230, 232, 235, 239, 240, 242, 247,
248, 258, 259, 260, 261, 262, 263, 265, 266,
267, 268, 270, 271, 273, 274, 275, 276, 279,
286, 288, 291, 293, 313, 341, 343, 354, 355,
356, 373, 378, 436, 437, 438, 441, 442, 444,
446, 447, 448, 451, 452, 453, 458, 459, 460,
462, 468, 469, 470, 471, 474, 476, 477, 478,
479, 480, 481, 488, 489, 491, 492, 495, 527,
530, 532, 534, 535, 536, 545, 546, 597, 603,
651, 661, 675, 676, 677, 678, 679, 680, 682,
683, 684
Chartered..... 608
Chartered Accountants..... 585
Charts299, 304, 344, 390, 426
CHC 329
CHD 149, 170
Check25, 26, 27, 55, 74, 109, 116, 137, 138,
139, 140, 141, 142, 146, 168, 169, 195, 207,
211, 212, 214, 215, 260, 261, 267, 287, 288,
289, 290, 291, 292, 321, 340, 344, 346, 361,
396, 405, 443, 462, 485, 488, 489, 490, 491,
492, 493, 494, 495, 607, 664, 678, 680, 683,
684, 685
check sheets 85, 86
checklist 2
Checks.....19, 22, 28, 58, 75, 97, 102, 103, 105,
106, 110, 114, 116, 117, 118, 122, 125, 130,
157, 158, 178, 188, 189, 192, 194, 225, 246,
255, 256, 266, 269, 271, 274, 277, 279, 286,
290, 293, 305, 352, 357, 363, 364, 375, 398,

410, 411, 433, 434, 435, 439, 467, 470, 473,
475, 502, 511, 524, 525, 553, 561, 577, 579,
580, 589, 607, 659, 671

Chemical492, 669, 670, 684

Chemist and Metallurgist..... 424, 452

Chennai 7, 466, 583, 626

cheques85, 86, 411, 511, 597

CHG 573

Chief17, 30, 93, 94, 105, 128, 130, 132, 133,
139, 149, 162, 170, 173, 174, 185, 198, 208,
214, 215, 236, 237, 238, 266, 282, 295, 297,
300, 301, 302, 304, 305, 306, 327, 328, 329,
330, 331, 343, 345, 348, 365, 366, 370, 371,
372, 386, 388, 390, 392, 393, 398,399, 424,
427, 428, 429, 464, 466, 485, 486, 488, 489,
490, 491, 492, 494, 496, 499, 512, 519, 534,
549, 550, 555, 563, 567, 568, 569, 571, 574,
578, 593, 605, 619, 620, 621, 622, 623, 627,
628, 670, 671, 673

Chief Administrative Officer 173, 174, 365,
372, 386, 388

Chief Engineers..... 174, 185

Chief Materials Managers 499

Chief Mechanical Engineer. 424, 427, 464, 485,
496, 555, 563

Chief Rolling Stock Engineer 424, 427

Chief Security Commissioner 567, 568, 569,
571, 574, 578

Chief Track Engineer 198

Chief Workshop Manager..... 170, 424, 429

Child ..38, 46, 53, 111, 112, 113, 122, 145, 272,
569, 573

Child care..... 46, 53

Children ...41, 53, 111, 112, 122, 131, 139, 141,
573, 682

Chitranjan 427, 472

Chronological..... 571

Circuit 344, 396, 397

Circular 104, 127, 181, 186, 244, 285, 324, 345,
347, 357, 358

Circulars...xxx, 72, 94, 161, 185, 208, 236, 239,
244, 255, 263, 268, 274, 277, 284, 285, 286,
287, 299, 303, 316, 327, 335, 357, 358, 361,
394, 398, 451, 557, 558, 560, 633

Civil ...2, 9, 79, 80, 83, 173, 182, 218, 233, 282,
302, 333, 344, 379, 380, 410, 411, 427, 550,
552, 574, 578, 584, 621, 661, 670, 671, 675

Claims ..39, 40, 81, 83, 236, 237, 239, 242, 245,
264, 276, 281, 282, 315, 316, 462

Classification13, 36, 54, 62, 72, 74, 77, 79, 110,
240, 242, 255, 257, 258, 269, 290, 308, 405,
412, 435, 468, 477, 518, 527, 538, 578

Classified56, 61, 62, 68, 84, 124, 193, 195, 196,
200, 219, 303, 315, 444, 477, 541, 571, 588,
596

Clause 224, 524

Cleanliness149, 154, 162, 166, 286, 434

Clerk 103

Clerks 238, 472, 494

Cloakroom 276

Clothing129, 142, 211, 212, 213, 292, 485, 487,
489, 491, 581

Club..... 134

Clubbing..... 507

CLW381, 427, 428, 466, 472, 496, 515, 519

CME.....155, 170, 424, 427, 451, 458, 464

CMM..... 424, 433, 455, 464

CMMS 433, 434, 455

CMP 152, 160, 170

CMPE 309, 365, 424, 428

CMS .41, 45, 108, 114, 144, 149, 163, 164, 170,
302, 314, 316, 321, 333, 357, 360, 361, 365,
381, 594, 671, 684

CNM 302, 334

CO-6 183, 511

CO-7 183, 511

COA.....302, 314, 316, 317, 321, 325, 333, 359,
365, 409, 456, 457

Coach ...274, 318, 319, 320, 354, 359, 360, 363,
365, 366, 417, 425, 427, 433, 434, 455, 456,
466, 496, 513, 611, 661

Coach Mitra 434

Coaches 241, 242, 254, 268, 274, 275, 285, 313,
318, 319, 320, 325, 326, 330, 332, 337, 338,
340, 345, 348, 353, 359, 360, 363, 369, 373,
421, 425, 428, 432, 433, 434, 451, 452, 455,
456, 458, 459, 460, 461, 467, 469, 479, 486,
530, 561, 608, 661, 663, 667

Coaching ..70, 71, 235, 237, 242, 243, 245, 251,
255, 268, 270, 274, 276, 277, 280, 289, 290,
291, 295, 299, 301, 302, 305, 311, 318, 320,
324, 325, 326, 329, 330, 332, 333, 336, 338,
345, 346, 358, 364, 365, 366, 424, 425, 428,
429, 431, 433, 434, 436, 439, 449, 453, 455,
456, 459, 605, 661

Codal..68, 73, 90, 192, 194, 400, 410, 450, 451,
452, 477, 478, 539

Code.....100, 157, 170, 188, 200, 201, 203, 209,
255, 262, 263, 264, 267, 268, 269, 275, 280,

INDEX

- 281, 379, 394, 399, 435, 436, 437, 438, 439,
440, 441, 442, 444, 445, 446, 447, 448, 449,
450, 451, 452, 453, 467, 468, 469, 470, 471,
472, 474, 475, 476, 477, 479, 480, 481, 482,
483, 503, 520, 528, 559, 562, 668
- Codes .xxx, 1, 41, 138, 140, 394, 467, 489, 495,
535, 558, 666, 668, 693
- COFMOW425, 426, 427, 430, 440, 464, 611
- COIS314, 317, 318, 319, 320, 359, 365, 456
- Collaboration166, 558, 660, 687, 692
- Collection.....155, 177, 210, 216, 235, 244, 245,
264, 276, 325, 328, 407, 461, 554
- Collectors 238, 289
- Colliery 191, 262
- Colonies154, 166, 213, 214, 593, 681
- Colony..... 495, 670, 673
- Commander..... 571, 573, 574
- Commanders 568
- Commanding..... 567
- Comments 84, 90, 160, 161, 162, 166, 179, 377,
585, 615, 691
- Commercial* 1, 2, 5, 9, 13, 16, 17, 19, 30, 32, 33,
35, 36, 77, 78, 81, 82, 84, 88, 103, 119, 176,
197, 235, 236, 237, 238, 239, 240, 241, 242,
245, 246, 247, 255, 262, 264, 267, 273, 274,
275, 277, 278, 280, 283, 285, 286, 289, 290,
291, 295, 297, 299, 303, 316, 326, 335, 337,
339, 354, 451, 477, 503, 543, 584, 593, 594,
598, 599, 600, 611, 617, 619, 620, 623, 627,
628, 667, 693, 695, 706, 709
- Commission ...20, 23, 28, 33, 94, 101, 102, 108,
125, 137, 273, 402, 455, 551, 552, 553
- Commissioner 30, 199, 208, 326, 365, 396, 398,
411, 464, 466, 493, 550, 551, 552, 563, 567,
568, 571, 574, 605, 665, 673
- Commissioners.....551, 552, 567, 568
- Commissioning206, 302, 333, 341, 372, 397,
410, 427, 429, 450, 463, 589, 622, 628
- Committee 3, 16, 18, 19, 20, 21, 30, 32, 37, 125,
130, 131, 139, 140, 155, 167, 168, 179, 180,
205, 221, 222, 240, 241, 278, 285, 311, 323,
325, 354, 365, 367, 395, 523, 531, 539, 548,
550, 553, 554, 583, 590, 605, 670, 693, 694,
703
- Commodities ..72, 237, 240, 242, 255, 257, 258,
298, 299, 308, 313, 321, 323, 523
- Commodity72, 257, 280, 299, 313, 315, 571
- Communication.....57, 201, 221, 248, 273, 278,
314, 351, 352, 392, 395, 397, 402, 408, 409,
416, 492, 553, 584, 600, 601, 624, 629, 692,
709
- Commutation 52, 96, 135, 136
- Commuted.....46, 52, 120, 121, 136, 578
- companies10, 608, 611, 613, 614, 629, 705
- Company568, 605, 607, 608, 611, 612, 613,
614, 615, 616, 617, 618, 619, 620, 621, 622,
623, 624, 625, 626, 627, 628, 629, 633, 634,
635, 636, 637, 638, 639, 640, 641, 642, 643,
644, 645, 646, 647, 648, 649, 650, 651, 652,
653, 654, 656
- Comparative 503, 509
- Comparison63, 115, 144, 186, 192, 214, 292,
364, 461, 481, 486, 489, 490, 510, 523
- Compassionate .95, 96, 101, 102, 103, 135, 137,
139, 489
- Compensation ..39, 40, 52, 75, 93, 96, 123, 124,
135, 140, 151, 171, 207, 239, 240, 242, 256,
264, 281, 282, 293, 412
- Competent 44, 45, 51, 54, 57, 58, 63, 64, 68, 72,
75, 76, 82, 101, 103, 108, 109, 114, 116,
119, 120, 157, 158, 162, 163, 175, 179, 188,
190, 201, 218, 219, 220, 221, 223, 224, 226,
229, 256, 262, 269, 270, 278, 306, 327, 389,
435, 436, 437, 438, 445, 448, 450, 451, 453,
468, 469, 471, 472, 480, 487, 522, 523, 524,
525, 526, 527, 528, 529, 530, 531, 532, 535,
539, 540, 541, 557, 572, 580, 588, 595, 600,
601, 602, 606, 630, 685
- Compilation 38, 39, 40, 69, 79, 83, 97, 150, 151,
174, 175, 177, 180, 200, 379, 389, 393, 398,
401, 430, 445, 480, 481, 550, 551, 552, 558,
672
- Compiled..... 68, 444
- Complaint.....18, 19, 301, 491, 660, 684
- Complaints19, 22, 23, 28, 97, 119, 141, 142,
156, 178, 236, 241, 246, 267, 268, 283, 284,
301, 306, 312, 333, 363, 374, 398, 401, 427,
432, 433, 434, 456, 459, 492, 501, 570, 594,
675, 676, 677, 680
- Completion...24, 53, 55, 56, 63, 64, 69, 90, 105,
120, 125, 152, 157, 176, 177, 179, 181, 188,
190, 191, 194, 196, 206, 208, 209, 210, 214,
215, 218, 225, 228, 229, 230, 258, 274, 292,
340, 372, 375, 376, 397, 400, 406, 407, 410,
425, 437, 438, 445, 453, 458, 469, 479, 481,
489, 522, 554, 560, 575, 606, 628, 633, 634,
635, 636, 637, 639, 640, 641, 642, 643, 644,
645, 646, 647, 648, 649, 650, 651, 652, 653,
654, 675, 676, 679

Completion Reports	228	Consolidated	36, 144, 300, 591
Complexes	593, 622	Constitution.....	4, 150
Compliance .xxix, xxx, 2, 14, 24, 26, 27, 39, 40, 70, 138, 140, 150, 151, 155, 157, 178, 182, 185, 186, 187, 196, 199, 216, 233, 236, 245, 246, 255, 292, 301, 303, 327, 333, 334, 335, 336, 341, 347, 348, 354, 371, 372, 373, 374, 375, 378, 380, 381, 393, 394, 396, 401, 454, 469, 484, 488, 494, 499, 501, 502, 512, 556, 557, 560, 561, 569, 570, 585, 588, 589, 594, 595, 596, 598, 603, 613, 615, 633, 659, 682, 694, 709		Construction.....	16, 33, 54, 56, 64, 77, 83, 115, 129, 131, 132, 139, 155, 173, 174, 177, 184, 185, 189, 193, 197, 205, 206, 210, 214, 215, 216, 218, 223, 225, 227, 229, 299, 302, 353, 371, 372, 373, 386, 388, 392, 393, 394, 395, 396, 397, 398, 413, 425, 437, 448, 468, 522, 578, 591, 593, 608, 615, 616, 617, 618, 621, 622, 624, 626, 627, 628, 629, 659, 668, 670, 690
Components ...76, 244, 246, 353, 421, 426, 429, 451, 585, 658, 662, 663, 665, 666, 667, 669, 671, 677, 687, 692		Constructions	54, 628, 669
Composite	48, 182	Consultancy .584, 594, 595, 599, 600, 617, 622, 651, 659, 660, 662, 663, 664, 665, 667, 668, 669	
Compressors.....	670	Consultant	599, 685
Comptroller	xxix, xxx, 2, 3, 4, 10	Consultative	16, 18, 19, 21, 30, 96, 241, 285, 550, 675, 677, 680
Computer	25, 26, 27, 28, 66, 67, 69, 96, 129, 130, 143, 147, 302, 334, 362, 366, 392, 395, 398, 403, 405, 442, 443, 444, 445, 446, 457, 471, 472, 473, 474, 479, 532, 534, 535, 536, 556, 577, 661, 687, 689	Consumable .162, 213, 215, 216, 292, 346, 462, 469, 486, 487, 490, 491, 492, 598, 683	
Computerization...1, 70, 78, 108, 338, 398, 404, 584, 609		Consumables 152, 153, 156, 159, 378, 556, 669, 684	
Computerized.....	2, 41, 66, 69, 70, 74, 246, 273, 314, 316, 401, 402, 404, 418, 441, 442, 443, 446, 471, 476, 479, 481, 584, 590	Consumer	93, 132, 133
COM's	297	Consumption..	49, 159, 198, 299, 308, 377, 426, 430, 508, 510, 522, 524, 533, 578, 623
Concessionaire	354, 355, 356	Container.....	247, 257, 286, 323, 354, 355, 365, 584, 611, 616, 621, 625, 633
Concessions60, 72, 75, 241, 242, 249, 250, 254, 268, 270, 289, 293		Contingencies.....	55, 452, 591
CONCOR.....	277, 286, 611, 616, 619, 620, 621, 633, 639	Contingency	36, 201, 408, 489, 490, 493, 685
Concrete Sleeper Plants	671	Contingency plan	408
Condemnation.....	425, 430, 431, 432, 433, 450, 458, 459, 552	Contingent....	462, 489, 490, 493, 549, 586, 591, 595, 602, 682
Condemned ..	435, 448, 461, 468, 530, 541, 660, 678, 683	Continuity	249, 250, 251, 269, 290, 361, 365
Conference ...	297, 304, 305, 324, 327, 408, 462, 550, 556	Continuous	45, 155, 167, 170, 408, 414, 417
Conferences	155, 167, 333, 553	contra	35
Confidential .25, 26, 28, 30, 119, 545, 563, 573, 673		Contract....	24, 57, 58, 60, 61, 62, 152, 160, 170, 178, 189, 209, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 230, 236, 246, 256, 278, 279, 287, 327, 330, 331, 332, 333, 334, 335, 336, 343, 374, 377, 379, 394, 401, 405, 406, 431, 432, 433, 452, 458, 463, 492, 509, 521, 524, 525, 526, 529, 536, 537, 545, 570, 578, 579, 589, 594, 596, 600, 601, 608, 622, 627, 638, 660, 678, 681, 684
Congestion	204, 259, 305, 351, 375	Contractors.....	16, 53, 56, 61, 62, 119, 122, 123, 188, 204, 211, 212, 213, 214, 216, 220, 224, 228, 241, 287, 313, 374, 407, 435, 463, 511, 521, 524, 530, 589
Congress	668	Contracts	53, 56, 57, 58, 60, 63, 64, 168, 190, 194, 204, 212, 213, 214, 215, 218, 221, 223,
Consignee	58, 224, 261, 267, 498, 509, 524, 526, 527, 529, 671		
Consignments.72, 258, 264, 281, 287, 305, 314, 342, 354, 568, 569, 572, 580, 581, 668			

INDEX

- 224, 225, 226, 228, 233, 236, 237, 241, 244,
278, 286, 287, 292, 293, 302, 327, 330, 331,
332, 333, 334, 335, 336, 343, 346, 347, 374,
410, 450, 459, 460, 463, 468, 485, 487, 489,
490, 491, 492, 499, 521, 524, 525, 537, 578,
579, 591, 593, 598, 600, 601, 617, 633, 679,
680, 681, 683, 684, 685
- Contribution49, 50, 90, 116, 117, 136, 138,
140, 569, 574, 602, 625
- contributions 37, 602
- Contributory37, 116, 117, 123
- Control ...19, 38, 42, 55, 67, 102, 128, 132, 150,
151, 165, 174, 184, 186, 197, 230, 259, 298,
299, 300, 301, 303, 304, 305, 306, 308, 309,
310, 313, 314, 315, 317, 328, 329, 332, 333,
342, 344, 345, 346, 349, 350, 352, 360, 362,
365, 366, 367, 371, 372, 373, 375, 386, 389,
390, 392, 393, 394, 397, 398, 399, 402, 403,
408, 409, 424, 425, 429, 440, 444, 448, 449,
454, 456, 459, 460, 464, 477, 499, 523, 533,
556, 566, 567, 575, 584, 587, 589, 590, 595,
596, 605, 607, 608, 618, 619, 621, 623, 659,
663, 672
- Control Organization 303, 328, 429
- Controller .61, 64, 304, 305, 306, 308, 317, 328,
345, 352, 365, 440, 527, 537
- Controlling 44, 114
- Convention.....32, 37, 323, 365, 367
- Conversion37, 77, 173, 177, 206, 301, 325,
380, 406, 413, 428, 436, 624, 625, 626, 668
- Conveyance..... 46, 114
- Co-operative..... 96, 132, 133
- Coordinate.....18, 19, 21, 300, 305, 393, 556
- Co-ordinating 662
- Coordination16, 32, 102, 132, 150, 174, 295,
298, 299, 301, 302, 303, 305, 308, 309, 310,
322, 326, 327, 329, 330, 331, 332, 334, 335,
336, 349, 389, 393, 395, 396, 397, 398, 399,
425, 427, 428, 499, 533, 552, 553, 554, 555,
556, 567, 568, 584, 661, 664, 670
- Core..... 693, 694
- CORE..... 106, 372, 515
- Corporate353, 553, 562, 584, 613, 617, 618
- Corporation77, 156, 170, 187, 286, 366, 372,
502, 584, 611, 612, 616, 617, 618, 619, 620,
621, 622, 624, 626, 628, 629, 633, 635, 637,
638, 643, 644, 646, 649, 651, 652, 687
- corpus..... 37, 38
- corridors.....38, 206, 326, 339, 624, 662
- Corrosion 669, 670
- COS..... 320, 427, 440, 558
- Cost ..24, 43, 54, 56, 58, 61, 66, 68, 77, 81, 114,
122, 129, 130, 134, 143, 149, 158, 159, 164,
179, 189, 190, 191, 192, 193, 194, 195, 196,
199, 200, 202, 207, 210, 218, 219, 220, 222,
227, 273, 312, 315, 340, 353, 407, 411, 426,
435, 436, 437, 438, 442, 444, 446, 447, 448,
449, 450, 451, 452, 453, 461, 468, 469, 470,
474, 477, 478, 479, 481, 483, 486, 490, 501,
519, 520, 522, 528, 537, 540, 545, 546, 569,
570, 574, 575, 576, 579, 596, 615, 621, 622,
623, 624, 625, 626, 627, 645, 646, 647, 666
- Cost benefit analysis 407
- Costing40, 60, 173, 179, 180, 200, 201, 474,
477, 479
- Co-TVM..... 272
- Co-TVMs 241, 272
- Council.....241, 285, 663, 664, 678
- Couplers 661
- Court19, 20, 22, 25, 41, 60, 63, 94, 128, 137,
139, 144, 177, 226, 231, 254, 280, 281, 282,
303, 307, 322, 327, 330, 331, 332, 335, 344,
396, 407, 462, 489, 493, 545, 558, 571, 572,
588, 660
- Courts.....57, 128, 237, 285, 605
- Covered....66, 89, 106, 115, 116, 117, 118, 126,
131, 153, 157, 183, 188, 200, 224, 238, 258,
260, 286, 316, 443, 471, 508, 510, 566, 590,
591, 598, 602, 687
- CPCB 454, 464
- CPDE 174
- CPGRAM..... 660
- CPGRAMS 284
- CPM..... 302, 334
- CPO..... 30, 94, 133, 673
- CPRO 237, 670
- CPTM295, 297, 301, 303, 327, 330, 365
- CQAM 496
- CRAC 504
- Crantage 288
- Crane..... 265, 304, 562, 662
- Cranes 344, 421, 432, 499
- CRB93, 150, 170, 297, 324, 395, 396
- Creation..24, 27, 93, 94, 95, 137, 139, 155, 177,
179, 180, 401, 506, 507
- Credit .35, 49, 52, 53, 63, 65, 66, 68, 69, 70, 72,
73, 74, 85, 88, 90, 121, 132, 133, 141, 142,
144, 146, 192, 210, 212, 213, 215, 216, 229,
241, 259, 264, 265, 266, 290, 292, 437, 441,
445, 446, 448, 451, 461, 462, 469, 476, 477,

478, 481, 482, 487, 503, 513, 528, 529, 530,
533, 534, 535, 536, 545, 588, 681, 684

Credited..37, 49, 53, 63, 69, 190, 229, 272, 445,
452, 475, 483, 615

Credits 65, 73, 74, 83, 86, 88, 90, 193, 201, 219,
232, 291, 406, 438, 441, 468, 476, 482, 534,
540

Crew.....45, 108, 113, 114, 298, 306, 309, 311,
313, 314, 315, 316, 337, 338, 340, 342, 344,
351, 357, 358, 373, 381, 425, 430, 431, 559

Crews 300, 304, 381

Crime567, 569, 571, 572, 573, 580

Crimes..... 569, 571, 574

Criminology 576

CRIS99, 156, 170, 182, 183, 247, 248, 250,
255, 300, 302, 317, 333, 334, 361, 362, 363,
365, 381, 398, 433, 455, 456, 464, 561, 563,
583, 584, 585, 586, 587, 588, 589, 590

Criteriaxxx, 39, 233, 300, 484, 485, 580, 668

Crossings..... 78, 552, 671

CRR 555, 563

CRS.....177, 199, 200, 298, 301, 303, 324, 325,
332, 335, 365, 395, 396, 400, 401, 411, 426,
430, 431, 432, 464, 550, 551, 552, 555, 556,
560, 563

CSO.....549, 556, 558, 563

CSR.....184, 342, 365, 633, 634, 635, 636, 637,
638, 639, 640, 641, 642, 643, 644, 645, 646,
647, 648, 649, 650, 651, 652, 653, 654

CST 249, 250, 251

CSTE.....388, 394, 396, 556, 563

CTC..... 400, 403, 409

CTE..... 174, 198, 222

CTNCs 311

CTNL.....303, 308, 346, 349, 365

CTPM296, 297, 301, 331, 365

CUG 144, 395

Cultivating 235

Currency 41, 101, 118, 119, 157, 188, 224, 272,
326, 521

Current42, 47, 59, 65, 66, 68, 69, 70, 77, 81, 90,
105, 125, 210, 231, 265, 266, 276, 304, 305,
306, 309, 314, 329, 342, 357, 359, 403, 409,
413, 433, 441, 445, 448, 455, 477, 480, 481,
482, 490, 534, 535, 536, 538, 586, 596, 597

Curve..... 184, 185, 186

Custom..... 381, 527, 598

Custom Duty 598

Customer164, 240, 242, 243, 248, 258, 262,
264, 300, 307, 314, 315, 342, 667

Customers206, 235, 237, 241, 242, 246, 248,
255, 263, 267, 283, 284, 305, 312, 314, 403,
409, 498, 625

Customs 527

Cut Motions 551

CVC17, 18, 19, 20, 22, 23, 28, 30, 523

CVO 18, 20, 30, 496

CWE 424, 427, 428, 464

CWIP 614

CWM160, 161, 170, 181, 424, 434, 450, 452

Cycle129, 293, 342, 429, 460, 489, 493, 495,
687, 692

Cyclone 408

Cyclostyled118, 157, 188, 435, 602

CYM 365

CYMs..... 311

D

D&AR.....306, 365, 396, 554, 557

DA.....41, 43, 50, 110, 116, 117, 145, 439

DAI3, 5, 6, 11, 56, 57, 75, 202, 379, 511

Daily44, 71, 85, 86, 114, 249, 269, 270, 289,
290, 315, 352, 456, 459, 475, 500, 503, 507,
509, 510, 531, 546, 580, 581

Damage ..75, 111, 201, 260, 264, 282, 292, 341,
511, 525, 527, 545, 546

Damages.....224, 299, 313, 341, 343, 347, 458,
459, 462, 524, 633, 634, 635, 636, 637, 639,
640, 641, 642, 643, 644, 645, 646, 647, 648,
649, 650, 651, 652, 653, 654

DAR .19, 30, 316, 327, 330, 331, 332, 333, 334,
335, 336, 338, 551, 552, 553, 563

Data..... 145, 146, 181, 186, 244, 248, 254, 286,
317, 318, 319, 328, 375, 378, 380, 381, 398,
402, 403, 404, 405, 406, 408, 409, 434, 551

Data logger..... 400, 403, 409

Data Module 359

Day book..... 461

DC traction..... 665

DCM 19, 30, 237

Dead.....25, 26, 27, 28, 138, 140, 162, 187, 214,
215, 298, 313, 343, 462, 485, 487, 488, 489,
490, 491, 492, 493, 495, 519

Dead stock..25, 26, 27, 462, 487, 488, 492, 495,
675, 676, 677, 678, 679, 680, 681, 683, 684,
685

Dearness.....43, 50, 109, 110, 112, 135

Death..... 51, 103, 136

INDEX

- debit35, 36, 69, 70, 74, 85, 90, 98, 193, 265,
266, 276, 280, 445, 448, 482, 483, 513, 533,
535, 536
- Debited.....37, 53, 59, 121, 190, 193, 231, 232,
279, 471, 477, 483, 528, 596
- Debits .65, 68, 69, 73, 74, 86, 88, 177, 199, 265,
266, 267, 276, 280, 281, 293, 441, 444, 445,
446, 460, 461, 476, 482, 533, 534, 535, 536
- Debroy 205
- Debt Head 83, 413
- Debtors..... 595, 597
- Dedicated339, 341, 611, 618, 625, 637
- DEE..... 311
- De-escalation 521
- Defacement 60, 232
- Defaulting58, 226, 487, 525, 551, 685
- Defective 89, 581
- Defects83, 91, 182, 185, 189, 256, 426, 428,
458, 459, 460, 524, 525, 527, 561, 568
- Defence 84, 451
- Defense 659
- Deficiencies .167, 292, 347, 524, 525, 527, 538,
540, 554, 557, 558, 561, 589, 590, 598
- Delhixxix, xxx, 7, 156, 170, 187, 238, 300, 372,
413, 466, 502, 583, 605, 611, 617, 618, 621,
622, 659, 696, 706
- Delinking 688
- Delisted 676, 677
- Delisting..... 661
- Delivery314, 500, 501, 507, 509, 525, 530, 531,
532, 544, 546
- Demand.....32, 77, 79, 244, 247, 257, 314, 316,
377, 405, 412, 413, 507, 508, 509, 510
- Demands280, 404, 433, 507, 508, 509, 510,
551, 606
- DEMANDS..... 321
- Demands Payable..... 35, 87
- Demands Recoverable 35, 280
- Demotions..... 96, 124
- Demurrage .73, 74, 75, 236, 238, 240, 242, 244,
247, 255, 258, 261, 262, 263, 265, 266, 267,
272, 276, 279, 288, 291, 293, 315, 347, 441,
545
- Department.....16, 19, 20, 23, 24, 25, 26, 27, 28,
30, 33, 38, 39, 40, 49, 51, 64, 67, 79, 81, 82,
84, 93, 94, 97, 108, 114, 118, 129, 133, 137,
149, 155, 156, 157, 160, 161, 165, 166, 170,
173, 178, 182, 183, 187, 188, 203, 223, 230,
232, 233, 235, 236, 238, 239, 245, 246, 255,
262, 264, 268, 269, 275, 281, 283, 284, 285,
286, 295, 300, 303, 309, 311, 321, 340, 365,
369, 370, 372, 373, 377, 378, 386, 393, 394,
397, 399, 401, 403, 404, 408, 410, 411, 421,
422, 424, 425, 427, 428, 429, 433, 434, 435,
436, 437, 441, 443, 451, 458, 459, 462, 464,
468, 475, 476, 478, 484, 485, 486, 488, 489,
490, 491, 493, 494, 498, 499, 501, 502, 506,
511, 519, 520, 521, 527, 528, 529, 531, 542,
543, 555, 556, 558, 564, 570, 574, 575, 577,
578, 579, 580, 601, 689
- Departmental....17, 19, 21, 25, 26, 27, 125, 127,
135, 149, 158, 163, 187, 189, 190, 202, 211,
215, 216, 219, 227, 236, 298, 308, 321, 325,
350, 375, 399, 406, 461, 462, 470, 476, 478,
486, 490, 491, 492, 493, 507, 536, 538, 540,
544, 551, 561, 618, 682
- Departments .1, 2, 12, 16, 17, 38, 41, 46, 63, 64,
66, 79, 80, 81, 107, 109, 119, 167, 168, 178,
179, 189, 192, 194, 204, 210, 213, 218, 228,
238, 264, 295, 298, 299, 300, 303, 309, 310,
313, 317, 327, 336, 344, 369, 378, 380, 383,
384, 391, 397, 403, 406, 417, 421, 424, 425,
427, 429, 430, 436, 448, 449, 451, 453, 458,
459, 466, 467, 468, 470, 477, 478, 484, 499,
500, 518, 533, 534, 538, 544, 549, 550, 552,
554, 557, 577, 578, 584, 659, 667, 674, 692,
693, 694
- Departure 319, 359, 363
- Deployment..152, 160, 161, 198, 199, 340, 421,
493, 569, 575, 581, 658, 685
- Deposit.....49, 54, 58, 62, 65, 84, 88, 107, 176,
178, 189, 190, 192, 197, 209, 210, 216, 221,
224, 274, 277, 278, 279, 397, 400, 405, 481,
503, 524, 525, 526, 530, 532, 536, 545, 600,
601, 634, 635, 636, 637, 638, 639, 640, 641,
642, 643, 644, 645, 648, 649, 650, 651, 652,
653, 654
- Deposits84, 87, 88, 208, 439, 475, 595
- Deposits Miscellaneous 439
- Depot.....65, 198, 318, 364, 365, 405, 424, 429,
433, 439, 451, 452, 455, 456, 486, 487, 498,
499, 500, 507, 508, 509, 510, 511, 514, 519,
526, 529, 531, 532, 533, 534, 537, 538, 543,
544, 545, 546, 672, 683
- Depots ..198, 277, 304, 355, 424, 427, 428, 431,
439, 440, 441, 449, 453, 454, 458, 459, 476,
499, 500, 503, 506, 527, 529, 536, 540, 544,
555, 556, 559, 616, 671

Depreciation	36, 37, 66, 69, 77, 81, 82, 84, 193, 200, 412, 435, 436, 437, 445, 446, 452, 467, 468, 477, 478, 533, 534, 595, 608
Deputation	109, 115, 116, 396, 567, 570, 576, 622
Deputy	5, 17, 30, 170, 174, 301, 302, 305, 365, 372, 392, 424, 464, 494, 558, 563, 621
Derailment	353
Design	152, 174, 175, 176, 183, 187, 220, 312, 321, 351, 361, 362, 365, 389, 396, 402, 425, 436, 460, 464, 523, 564, 584, 587, 628, 658, 659, 661, 662, 663, 664, 665, 666, 667, 668, 670, 675, 709
Designs	58, 100, 174, 225, 406, 425, 426, 429, 430, 658, 661, 662, 664, 667, 668
Despatch	544, 688
Destination	71, 259, 267, 272, 281, 309, 342, 351, 359
Detailed	76, 184, 186, 201, 218, 246, 277, 433, 467, 537, 574
Detailed Estimate	218
Detailed head	77, 574, 615
Detailed heads	36
Detection	166, 197, 254, 357, 566, 574, 665
Detention	113, 186, 259, 261, 262, 263, 274, 279, 304, 305, 306, 307, 310, 312, 315, 318, 319, 324, 328, 329, 337, 340, 341, 347, 348, 352, 355, 356, 364, 375, 376, 457, 460
Development	2, 9, 17, 36, 37, 38, 69, 72, 77, 82, 84, 86, 95, 106, 130, 157, 175, 193, 200, 204, 205, 236, 237, 242, 243, 244, 255, 270, 295, 297, 361, 362, 366, 372, 381, 393, 397, 398, 402, 421, 429, 445, 456, 482, 488, 504, 512, 514, 520, 521, 523, 545, 560, 584, 593, 599, 600, 601, 605, 606, 612, 617, 618, 619, 620, 622, 623, 624, 627, 628, 629, 632, 643, 649, 658, 659, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 675, 676
Device	552
DF	39, 63, 77, 78, 79, 82, 228, 412
DFCCIL	395, 396, 618
DGA	466, 611, 614, 615, 693, 694, 695
DGS&D	499, 503
DGTD	521
Diabetes	165
Diagrams	344, 390, 396, 397
Diesel	80, 81, 365, 373, 380, 421, 424, 425, 426, 427, 428, 464, 466, 496, 515, 611, 661, 662, 663
Diesel locomotives	426, 662
Diesel-electric	662
Diesel-hydraulic	662
Diet	153, 162, 163, 167, 491, 684, 685
Digital	3, 178, 246, 264, 502, 506, 687
Dignitaries	18, 552
Direct	61, 66, 67, 79, 95, 104, 119, 125, 220, 260, 300, 309, 424, 438, 440, 442, 443, 444, 446, 447, 472, 473, 476, 477, 478, 480, 481, 502, 509, 524, 568, 682
Director	3, 5, 12, 13, 17, 33, 93, 100, 147, 149, 160, 170, 236, 395, 413, 464, 466, 496, 521, 549, 563, 567, 569, 584, 611, 616, 617, 618, 619, 622, 624, 626, 627, 628, 629, 659, 670, 672, 673, 706
Director General	3, 5, 12, 13, 395, 466, 567, 659, 706
Directorate	17, 137, 180, 284, 295, 297, 321, 322, 324, 326, 372, 426, 427, 430, 452, 549, 551, 553, 584, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 675, 676, 677, 678, 679, 680, 682, 683
Directorates	33, 321, 425, 552
Directors	33, 149, 322, 370, 422, 498, 549, 616, 617, 618, 619, 623, 624, 625, 633, 659
Disaster	347, 361, 397, 404, 408, 421, 428, 430, 431, 432, 552, 553, 555, 557, 558, 559, 561, 562, 563, 569, 574
Disasters	408, 574
Disbursement	175, 204, 607, 672
disbursements	83, 84, 86, 87, 204
Disciplines	18
Disclosure	586, 591, 615
Disclosures	587
Discounts	633, 642, 643
Discrepancy	483
Dismantled	61, 195
Dispensaries	160, 161, 167
Disposal	25, 26, 27, 63, 120, 141, 142, 149, 155, 159, 166, 174, 175, 194, 209, 215, 216, 225, 227, 229, 284, 289, 301, 327, 331, 332, 333, 346, 347, 393, 429, 451, 454, 461, 463, 486, 487, 498, 499, 500, 501, 506, 510, 528, 540, 544, 545, 546, 561, 569, 571, 572, 573, 574, 578, 581, 596, 607, 660, 661, 672, 678, 682, 683, 684
Distressed	196
distribution	9, 68, 131, 200, 298, 308, 313, 314, 325, 329, 342, 369, 371, 398, 425, 444, 477, 478, 480, 488, 495, 544, 608, 682, 683

INDEX

- Distribution ..168, 323, 369, 371, 373, 395, 407, 431, 458, 493, 529
- Dividend 32, 82, 452
- Division.....16, 19, 21, 120, 151, 174, 175, 190, 199, 238, 283, 285, 296, 304, 305, 309, 316, 319, 371, 389, 397, 424, 428, 440, 456, 457, 458, 499, 500, 507, 555, 557, 562, 567, 568, 613, 662, 690
- Divisional.16, 17, 19, 21, 26, 30, 33, 39, 40, 83, 90, 94, 99, 119, 128, 130, 132, 133, 139, 140, 142, 149, 160, 161, 167, 170, 171, 174, 190, 193, 195, 197, 209, 210, 237, 240, 241, 247, 256, 267, 285, 298, 299, 300, 302, 303, 304, 305, 306, 307, 309, 311, 315, 316, 317, 318, 319, 320, 330, 331, 333, 334, 340, 344, 358, 359, 365, 370, 371, 381, 388, 391, 392, 393, 394, 395, 396, 398, 399, 409, 424, 428, 456, 458, 498, 499, 539, 549, 550, 554, 557, 558, 561, 562, 563, 567, 571, 573, 574, 606, 673, 690
- Divisional Commercial Manager 30, 237
- Divisions 16, 17, 21, 28, 33, 79, 81, 119, 131, 132, 133, 141, 142, 150, 174, 178, 179, 180, 182, 197, 198, 210, 237, 238, 241, 246, 284, 286, 298, 299, 302, 303, 305, 309, 310, 317, 328, 329, 330, 334, 336, 345, 394, 397, 409, 431, 459, 499, 554, 556, 557, 558, 569
- DLW427, 428, 464, 466, 472, 496, 515, 519
- DME311, 424, 428, 458
- DMO149, 159, 170, 171
- DMU 324, 365, 464
- DMW427, 428, 466, 472, 496, 611
- Doctors.....46, 156, 160, 167, 169, 684
- Document Cost 502
- Documentation.....204, 246, 341, 362, 522, 526, 662
- Documented 361, 440, 523
- Documents ...19, 22, 51, 54, 57, 60, 66, 74, 102, 108, 127, 180, 181, 199, 221, 225, 229, 232, 266, 274, 278, 290, 316, 319, 344, 438, 442, 470, 472, 502, 503, 523, 528, 553, 606, 615, 692
- Dog squad 493, 580
- Dog squads..... 570, 580
- Dogs 567, 580
- DOM303, 304, 305, 343
- DOPT 30, 52
- Dormitories 286, 379
- DOT 302, 333, 365
- Double..... 323, 625
- Doubling37, 77, 177, 218, 301, 413
- Doubtful20, 24, 26, 28, 597, 608
- DP 509
- DPC..... 4, 585
- Draft145, 301, 328, 329, 333, 343, 345, 347, 349, 350, 351, 353, 356, 359, 363, 485, 507, 688
- Draft Para..... 14
- Drawal..... 42, 48
- Drawing .48, 117, 174, 175, 182, 183, 184, 189, 331, 389, 426
- Drawings..53, 57, 152, 176, 210, 218, 220, 221, 397, 406, 427, 661, 665, 675, 677, 679
- DRF.....56, 63, 77, 78, 81, 228, 412
- Drill408, 555, 558, 559, 562
- Drills555, 558, 559, 562, 574
- DRM 16, 26, 27, 30, 160, 161, 170, 174, 179, 181, 237, 307, 311, 344, 371, 396, 424, 557, 558, 563, 567
- DRR 500, 509, 510, 546
- DRUCC.16, 19, 21, 30, 241, 285, 331, 365, 556
- DSC..... 688, 689
- DSF 77
- DSO 549, 550, 563
- DSTE 394, 398
- Dump 71
- Duplicate..... 250
- Duty42, 44, 45, 50, 108, 111, 113, 115, 116, 121, 123, 124, 130, 163, 230, 259, 289, 304, 305, 307, 315, 317, 324, 343, 358, 391, 425, 462, 471, 490, 493, 545, 553, 575, 581, 589, 608, 683, 685
- Dy CMDs 149
- Dy FA&CAOs 33
- Dy. .18, 20, 33, 39, 94, 133, 139, 174, 214, 215, 236, 237, 302, 305, 306, 329, 345, 346, 371, 388, 424, 429, 464, 477, 496, 499, 549, 555, 556, 563
- Dy. CCM (CP) 237
- Dy. CCO 237
- Dy. Chief Materials Managers 499
- Dy. CME..... 477, 496, 563
- Dy. COM 302, 556, 563
- Dy. CPO..... 94
- Dynamometer..... 665, 678
- E*
- Earnest Money221, 279, 405, 502, 503, 524
- Earnings ...35, 36, 47, 70, 71, 74, 75, 77, 86, 88, 90, 144, 192, 208, 210, 238, 240, 243, 244,

245, 247, 249, 254, 265, 268, 280, 287, 289,
298, 315, 316, 338, 363, 462, 498, 591, 594,
660

Earthwork 61, 62, 192, 669

East Coast 7

Eastern7, 13, 301, 371, 554, 557, 558

e-Auction 156, 187, 314, 320, 499, 502

EBR.....36, 37, 77, 79, 84, 619

EC 583, 584, 590

Economic175, 295, 372, 389, 428, 450, 484,
500, 523, 617, 624

Economies..... 663

economy..... 14, 32, 38, 66, 295, 307, 310, 348,
382, 383, 384, 414, 426, 427, 443, 460, 471,
520, 531

ED39, 99, 113, 147, 170, 370, 548, 563

EDEE 370

edition 1, 2, 696

e-Drishti 314

Education ..41, 94, 111, 112, 145, 155, 167, 682

Educational ...103, 104, 105, 112, 133, 575, 651

effectiveness..... 5, 14, 402

Efficiency .5, 14, 63, 66, 84, 201, 205, 228, 263,
285, 292, 295, 297, 307, 310, 312, 317, 324,
343, 348, 350, 351, 376, 377, 381, 404, 443,
471, 518, 520, 596, 662, 663, 667, 673, 687

Efficient94, 343, 376, 389

Effluent 464

eFile..... 687

EI 400, 403

Electric ...80, 297, 314, 323, 365, 369, 370, 371,
373, 378, 381, 421, 428, 441, 464, 471, 477,
478, 490, 492, 499, 515, 542, 663, 664, 673,
682, 683

Electric locomotives.....369, 370, 371, 373, 542,
663

Electric multiple unit..... 663

Electrical49, 78, 80, 218, 302, 333, 357, 365,
369, 370, 371, 372, 373, 378, 380, 394, 397,
410, 424, 425, 427, 429, 464, 490, 496, 549,
557, 584, 662, 663, 670, 673, 683

Electrical Directorate 663

Electricity..48, 49, 108, 144, 370, 373, 378, 478

Electrification.78, 341, 369, 370, 371, 372, 373,
395, 406, 413

Electronic .21, 99, 340, 386, 401, 409, 432, 496,
502, 555, 617, 688, 690, 692, 708

Electronic payments..... 502

Elongation..... 196

EMD221, 224, 405, 503

EMDs...634, 635, 636, 637, 638, 639, 640, 641,
642, 643, 644, 645, 648, 649, 650, 651, 652,
653, 654

Emergencies..... 43, 574, 575

Emergency ...151, 154, 159, 164, 184, 199, 301,
303, 326, 328, 329, 333, 346, 347, 350, 362,
390, 392, 403, 408, 520, 524, 525, 552, 556,
561

Emolument..... 51

Empanelled ..161, 633, 634, 635, 636, 637, 638,
639, 640, 641, 642, 643, 644, 645, 648, 649,
650, 652, 653, 654

Empanelment 161, 636

Empirical..... 401

Employees24, 37, 41, 42, 43, 44, 46, 47, 48, 49,
50, 52, 53, 93, 96, 99, 100, 106, 107, 109,
110, 112, 115, 117, 119, 121, 122, 123, 124,
125, 127, 128, 129, 131, 133, 137, 139, 145,
146, 149, 151, 153, 154, 161, 163, 167, 168,
171, 177, 401, 453, 467, 494, 530, 550, 577,
585, 598, 621, 623, 624, 670, 672, 684, 689,
690

Employment.....45, 94, 96, 124, 163, 366, 471

Empties 212, 213, 292, 303, 304, 305, 308, 349,
487, 490, 491, 492

Empty247, 305, 315, 355, 578

EMU80, 324, 338, 365, 373, 380, 425, 429,
464, 663, 676

Encashment 53, 81

Encroachments..... 197, 599

Encryption..... 506

Energy48, 81, 370, 373, 377, 379, 426, 454,
491, 542, 543, 584, 612, 623, 643

Engagement .105, 106, 128, 137, 139, 143, 160,
161, 209, 288, 291, 347, 471, 570, 579

Engg..... 396, 670

Engine ..199, 244, 262, 299, 307, 309, 311, 312,
316, 337, 344, 345, 346, 348, 350, 352, 353,
359, 366, 375, 661, 662, 675

Engineer173, 174, 198, 210, 211, 214, 215,
365, 370, 371, 372, 386, 391, 392, 393, 398,
399, 424, 427, 428, 464, 470, 474, 476, 489,
490, 496, 563, 564, 680

Engineering 2, 9, 17, 48, 79, 157, 170, 173, 175,
178, 182, 183, 185, 186, 187, 188, 194, 203,
208, 209, 211, 213, 215, 216, 218, 223, 227,
232, 233, 295, 303, 306, 335, 336, 337, 339,
353, 365, 370, 375, 379, 380, 390, 391, 394,
398, 399, 410, 411, 422, 424, 425, 427, 428,

INDEX

- 434, 459, 464, 466, 478, 489, 506, 549, 556,
578, 584, 593, 658, 669, 702
- Engineers174, 193, 371, 372, 373, 392, 393,
398, 424
- Engines 299, 307, 344, 347, 348, 351, 352, 375,
453, 543
- Enquiry ..30, 236, 320, 354, 366, 522, 554, 557,
562
- enterprise..... 3, 35, 254, 708
- Enterprises508, 521, 611, 612, 620, 629, 650
- Entities215, 300, 371, 372, 501
- Entity..... 484, 659
- entrusted...3, 5, 10, 75, 303, 336, 372, 390, 466,
551, 566, 593, 595, 598, 611, 665
- Entrustment..... 594, 599, 600
- Environment..357, 358, 362, 378, 453, 454, 458
- Environmental.....154, 378, 430, 431, 432, 459,
486, 488, 489, 490, 491, 492, 493, 495
- e-Office 3, 660, 687, 690
- E-Payment..... 248
- EPF 219, 225
- E-Procurement 314, 320, 506
- EPS 314, 320, 502
- Equipment.....25, 27, 28, 61, 80, 154, 156, 157,
158, 159, 160, 161, 162, 164, 168, 170, 196,
220, 222, 273, 312, 315, 343, 360, 371, 373,
375, 388, 389, 390, 392, 395, 396, 397, 398,
399, 400, 402, 403, 405, 408, 412, 428, 431,
432, 436, 450, 454, 463, 478, 492, 524, 525,
527, 553, 570, 574, 580, 584, 589, 591, 605,
614, 617, 625, 658, 659, 662, 663, 664, 665,
666, 670, 671, 672, 679, 682, 683, 684
- Equitable57, 189, 477, 523
- ERC..... 184, 671
- Error.....67, 256, 262, 265, 266, 267, 276, 280,
290, 291, 444, 473
- Errors67, 444, 473, 481, 587
- Escalation..... 521
- Escalator 379
- Escorting 575
- ESI 219, 225
- ESS 585
- Established57, 164, 221, 239, 267, 281, 285,
371, 372, 521, 523, 583, 590, 600, 601, 605,
622, 625, 658
- Establishment...33, 40, 41, 81, 93, 97, 118, 147,
301, 304, 313, 327, 330, 331, 332, 333, 334,
335, 336, 412, 429, 434, 459, 461, 483, 673
- Estate..... 19, 22, 197, 681
- Estimate54, 55, 61, 63, 152, 157, 176, 188, 190,
192, 200, 203, 218, 219, 220, 227, 229, 230,
232, 399, 406, 407, 411, 437, 458, 468, 469,
481, 489, 490, 500, 512, 524, 545, 546, 595
- Estimates.....32, 53, 54, 55, 56, 57, 63, 69, 150,
151, 152, 157, 174, 175, 176, 188, 189, 190,
191, 201, 202, 209, 210, 211, 213, 214, 215,
216, 218, 219, 221, 228, 229, 232, 323, 375,
388, 389, 398, 399, 407, 410, 425, 426, 430,
435, 436, 445, 447, 448, 453, 467, 468, 469,
481, 606, 633, 634, 635, 636, 637, 638, 639,
640, 641, 642, 643, 644, 645, 648, 649, 650,
651, 652, 653, 654, 672, 675, 676, 679
- Estimation177, 299, 313, 401, 431, 458, 670
- E-Tender 502, 507
- E-Ticketing 236, 617
- eTour..... 687, 690
- Evaluation141, 142, 204, 207, 222, 311, 349,
354, 360, 429, 442, 474, 503, 589, 663
- Examination.102, 141, 142, 163, 186, 232, 289,
303, 308, 319, 336, 359, 363, 366, 381, 396,
551, 552
- Examinations 46, 336, 569
- Exception41, 42, 111, 146, 181
- Execution ...55, 56, 58, 174, 175, 179, 190, 194,
196, 199, 200, 204, 212, 213, 218, 219, 224,
225, 230, 246, 303, 327, 330, 331, 332, 333,
334, 335, 336, 338, 372, 374, 388, 389, 392,
393, 398, 411, 452, 469, 524, 579, 600, 601,
625, 629
- Executive13, 17, 33, 40, 93, 147, 149, 170, 173,
174, 181, 201, 222, 226, 236, 237, 370, 403,
422, 453, 464, 466, 484, 498, 504, 505, 522,
537, 540, 549, 563, 583, 590, 593, 605, 619,
620, 621, 622, 623, 659, 670, 672, 673
- Executives..... 14, 504
- Expenditure23, 25, 26, 27, 28, 32, 35, 36, 37,
38, 40, 53, 54, 55, 56, 59, 63, 64, 68, 69, 76,
77, 79, 80, 81, 82, 83, 86, 88, 89, 90, 91,
112, 118, 128, 131, 137, 138, 139, 140, 150,
155, 156, 157, 158, 159, 167, 168, 174, 178,
188, 189, 190, 192, 196, 200, 201, 202, 203,
204, 208, 214, 215, 218, 219, 227, 228, 229,
230, 231, 232, 233, 259, 311, 342, 373, 374,
379, 380, 383, 384, 389, 399, 401, 406, 411,
412, 413, 433, 434, 435, 437, 442, 444, 445,
446, 447, 448, 449, 452, 458, 462, 468, 469,
477, 479, 481, 483, 484, 485, 489, 490, 493,
495, 501, 512, 513, 523, 526, 559, 560, 566,
570, 579, 580, 586, 588, 589, 594, 595, 596,

597, 598, 602, 606, 607, 608, 615, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 660, 672

Expenses 54, 70, 79, 80, 81, 110, 111, 114, 142, 143, 150, 292, 477, 478, 574, 597, 598, 638, 645, 646, 647

Experimental..... 675, 676, 679

Expunction..... 569, 571

Extant.... 109, 129, 134, 230, 258, 270, 381, 468

Extra....32, 37, 47, 110, 120, 287, 337, 393, 619

extra-budgetary 36

F

FA&CAO..... 39, 131, 464

FA&CAOs 33, 524, 529

FAA 13

Fabrication513, 530, 532, 668

facilitate ...2, 3, 32, 76, 305, 433, 455, 474, 621, 625, 709

Factories.....93, 124, 439, 453, 454

Factory .151, 191, 262, 366, 425, 427, 446, 471, 474, 477, 478, 496, 510, 611, 623

Faculty 407, 408

Failure58, 111, 199, 202, 216, 224, 233, 248, 345, 354, 356, 375, 390, 391, 405, 473, 536, 541, 576, 579, 603, 660, 661, 669, 677

Failures 391

Family 51, 96, 98, 135, 136, 150, 154, 165, 168, 202, 690

Fare .71, 239, 242, 268, 276, 280, 282, 289, 608

Fares.....71, 235, 240, 241, 268, 289, 290

FAS 585

Fastenings 192, 665

Fatigue 665, 669, 678

Feasibility157, 175, 188, 285, 406, 599, 651

features.....2, 12, 32, 38, 75, 203, 247, 248, 304, 316, 338, 434, 469, 502, 506, 513

Festivals 154, 166

Fibre 392, 409, 618

Fictitious 232, 470

File3, 24, 26, 180, 282, 343, 344, 404, 509, 510, 545, 558, 615, 675, 676, 677, 678, 679, 680, 681, 683, 687, 688, 689

Files.....25, 26, 27, 138, 140, 182, 212, 287, 292, 327, 335, 344, 458, 462, 485, 487, 488, 490, 491, 493, 495, 519, 545, 546, 558, 568, 675, 676, 677, 678, 679, 680, 681, 683, 684, 685, 688, 689, 690

Final Bills..... 190, 223, 410

Final Modification 177, 328, 401

Finance...6, 9, 12, 17, 32, 33, 36, 37, 38, 39, 40, 76, 77, 83, 88, 97, 98, 107, 118, 129, 130, 157, 170, 188, 195, 205, 404, 411, 413, 421, 422, 433, 435, 452, 503, 505, 584, 585, 601, 611, 616, 617, 618, 619, 620, 621, 622, 624, 629, 672, 704

Finances..... 17, 32

Financialxxix, xxx, 2, 13, 32, 33, 35, 38, 39, 53, 61, 64, 76, 83, 87, 89, 90, 96, 97, 99, 100, 104, 105, 118, 125, 126, 128, 129, 137, 142, 149, 150, 157, 168, 174, 175, 179, 188, 189, 200, 201, 202, 203, 204, 216, 218, 219, 232, 233, 256, 267, 277, 280, 311, 328, 356, 359, 377, 379, 381, 389, 394, 421, 422, 434, 435, 437, 451, 460, 464, 479, 484, 490, 496, 503, 514, 515, 516, 517, 523, 524, 537, 541, 542, 556, 560, 568, 584, 585, 586, 587, 588, 590, 591, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 605, 606, 607, 608, 609, 613, 614, 615, 619, 620, 621, 623, 627, 628, 638, 656, 659, 660, 672, 675, 676, 679, 694, 700, 703, 709

Financial Commissioner 17, 32, 619

Fire360, 553, 568, 574, 578, 661, 683

Firefighting 493

Fish 183, 184, 185, 186

Fittings .214, 302, 333, 346, 427, 434, 580, 681, 682

Five Year 297, 323, 421, 422

Fixation..25, 26, 27, 42, 95, 125, 138, 140, 211, 239, 425, 438, 472, 483, 488, 494, 545, 577, 681, 685

Fixed42, 48, 49, 66, 99, 111, 115, 127, 128, 160, 162, 163, 164, 196, 198, 203, 206, 218, 255, 257, 271, 279, 295, 350, 376, 392, 403, 407, 435, 438, 454, 462, 472, 478, 483, 521, 523, 525, 526, 527, 528, 533, 534, 540, 584, 595, 596, 597, 598, 608, 609

flag239, 273, 434, 695, 697

Flaw 665

Flood 408

FMM 314

Fog 552

FOIS.....xxx, 41, 70, 71, 72, 73, 244, 246, 247, 248, 258, 260, 298, 300, 301, 302, 305, 309, 314, 315, 316, 317, 322, 333, 334, 341, 342, 354, 364, 365, 395, 404

FOISnet..... 314

INDEX

- Follow up...25, 26, 166, 168, 256, 395, 396, 397, 550, 553, 561, 577, 670
- Foot over.....200, 237, 243, 283
- Foot-plate..... 390
- Force93, 126, 365, 563, 566, 567, 568, 569, 577
- Forecast...97, 303, 304, 305, 315, 317, 345, 531
- Foreign...66, 107, 116, 136, 137, 139, 220, 265, 269, 291, 316, 320, 329, 520, 521, 534, 535, 591, 602, 621, 664
- Foreign exchange..... 220, 521, 621
- Format..... 585, 586, 594
- Forwarding..... 253
- Framed41, 53, 57, 103, 124, 254, 281, 284, 295, 297, 568, 588, 669
- Fraud....105, 204, 254, 327, 330, 331, 332, 333, 334, 335, 336, 343, 346, 347, 374, 462
- Free..73, 75, 115, 255, 257, 258, 261, 262, 263, 270, 287, 356, 360, 527, 528, 531, 541, 545
- Freight.....xxx, 61, 70, 71, 72, 73, 74, 175, 177, 205, 206, 209, 235, 236, 237, 239, 240, 241, 242, 243, 244, 246, 247, 248, 255, 257, 258, 259, 260, 261, 262, 264, 265, 266, 279, 280, 282, 283, 295, 297, 299, 300, 301, 304, 308, 309, 310, 311, 312, 313, 314, 316, 321, 322, 324, 327, 330, 332, 340, 341, 342, 343, 365, 369, 376, 386, 404, 417, 421, 424, 428, 429, 462, 478, 584, 611, 618, 624, 625, 626, 627, 633, 635, 636, 637, 638, 639, 640, 645, 646, 647, 648, 667
- Freight Marketing 242
- Frequency214, 324, 325, 357, 402, 471, 522, 681
- Fresh 611, 620, 640
- Fuel..40, 81, 119, 425, 426, 430, 431, 458, 570, 579, 581, 662
- Fuels..... 662
- functions4, 10, 16, 19, 20, 23, 38, 70, 90, 97, 102, 133, 156, 178, 198, 235, 237, 238, 239, 240, 247, 295, 299, 309, 328, 360, 363, 370, 395, 403, 416, 419, 429, 433, 470, 498, 502, 550, 573, 590, 593, 605, 606, 614, 618, 619, 620, 621, 658, 663, 665, 666, 667, 668, 669, 670, 671, 673, 688
- Fund...26, 36, 37, 38, 49, 69, 77, 78, 79, 81, 82, 84, 86, 90, 94, 96, 98, 116, 130, 131, 139, 140, 141, 193, 200, 228, 412, 415, 435, 445, 467, 483, 486, 495, 496, 509, 512, 537, 552, 553, 598, 602, 682
- Funds.....54, 64, 81, 84, 89, 150, 174, 177, 181, 200, 219, 379, 388, 401, 405, 412, 496, 509, 526, 651
- Furniture25, 26, 27, 28, 142, 162, 297, 323, 332
- FUTURE..... 321
- FWP 151, 170, 175, 396
- G**
- Gap.....47, 183, 184, 381, 599
- Gate....45, 46, 66, 143, 184, 185, 212, 214, 288, 438, 439, 442, 444, 470, 471, 472, 486, 487, 492, 493, 496, 531, 544, 546, 685
- Gates 82, 400, 562
- Gauge.....77, 173, 177, 206, 239, 298, 301, 311, 320, 353, 365, 406, 413, 624, 625, 626, 665, 668
- Gazetted ...16, 18, 25, 26, 27, 41, 47, 56, 62, 93, 94, 100, 108, 109, 111, 124, 128, 129, 130, 131, 147, 167, 228, 331, 395, 475, 572, 577, 673
- GCC 221, 224, 225, 394
- GCM 663, 664, 678
- GeM 503, 504, 505, 509
- General....xxix, xxx, 1, 2, 3, 4, 5, 10, 12, 13, 16, 17, 18, 19, 21, 23, 24, 25, 26, 27, 30, 32, 33, 37, 54, 64, 65, 66, 68, 69, 75, 77, 79, 81, 82, 83, 84, 85, 86, 87, 89, 93, 100, 101, 103, 105, 119, 128, 144, 147, 149, 152, 157, 170, 173, 186, 188, 203, 208, 209, 221, 224, 229, 236, 237, 256, 257, 289, 300, 321, 327, 342, 346, 347, 348, 365, 369, 370, 371, 372, 386, 394, 395, 398, 410, 412, 413, 419, 424, 427, 434, 435, 439, 442, 444, 445, 446, 464, 466, 474, 475, 478, 480, 481, 482, 483, 485, 487, 488, 494, 503, 511, 512, 517, 521, 533, 534, 535, 536, 537, 538, 545, 546, 550, 551, 563, 567, 568, 569, 581, 584, 593, 595, 611, 613, 618, 619, 621, 624, 659, 672, 682, 695
- General Manager16, 17, 24, 25, 30, 83, 89, 103, 105, 157, 170, 173, 188, 236, 237, 256, 365, 370, 372, 386, 395, 424, 427, 434, 435, 464, 494, 538, 563, 568, 619, 621, 624, 659, *See* GM
- Generation.....18, 179, 244, 373, 507, 617
- GENIUS..... 594
- Geotechnical 669
- GFN 671
- GFR..... 130, 503, 504
- Girder..... 182, 668
- Girders 192, 200, 668

GIS.....	50, 98, 117, 472, 473, 496
Global	342, 672
GM...16, 17, 21, 25, 26, 30, 103, 131, 134, 151, 157, 170, 173, 175, 180, 188, 190, 221, 223, 292, 327, 336, 346, 365, 374, 395, 396, 400, 407, 459, 462, 464, 486, 491, 554, 556, 558, 563, 599	
Goods...60, 70, 71, 72, 73, 74, 75, 81, 156, 187, 205, 207, 213, 226, 235, 238, 239, 240, 241, 242, 244, 246, 247, 248, 255, 257, 258, 259, 260, 261, 264, 265, 267, 268, 271, 277, 280, 281, 287, 288, 293, 295, 297, 298, 299, 302, 303, 305, 307, 308, 309, 310, 311, 312, 313, 315, 322, 323, 324, 328, 329, 332, 335, 340, 344, 346, 348, 354, 364, 366, 375, 377, 380, 462, 501, 502, 506, 587	
Goods sheds	70, 71, 73, 74, 81, 238, 240, 248
Governing	351, 583, 590, 663, 664, 678
Governing Council.....	583, 590
Government ...17, 18, 25, 27, 32, 33, 35, 36, 38, 43, 50, 54, 57, 59, 66, 75, 77, 78, 85, 87, 88, 93, 109, 110, 111, 112, 115, 116, 126, 127, 134, 137, 138, 139, 142, 160, 165, 170, 189, 193, 194, 195, 202, 203, 204, 205, 207, 210, 213, 231, 232, 250, 261, 262, 266, 276, 281, 300, 310, 331, 370, 373, 378, 425, 432, 434, 436, 451, 453, 467, 468, 470, 498, 503, 521, 534, 542, 566, 568, 574, 576, 591, 593, 608, 614, 616, 617, 620, 622, 623, 624, 625, 626, 627, 630	
Govt63, 112, 151, 160, 168, 192, 194, 203, 228, 265, 266, 276, 277, 373, 488, 495, 585, 593, 621, 622, 625	
GR.....	301, 302, 333, 334, 347, 365, 397, 556
Grade17, 18, 120, 125, 183, 237, 282, 311, 429, 577	
Grading	381
Graduate.....	46
Grant 25, 27, 28, 48, 75, 76, 77, 79, 89, 90, 114, 125, 131, 133, 138, 140, 202, 225, 241, 413, 433, 435, 471, 537, 538, 574, 597, 605, 606, 607, 608, 609	
Grants...32, 76, 83, 91, 138, 140, 179, 551, 591, 595, 597	
Grass	209, 212, 213, 490
Gratuity	51, 98, 136
Grievance	96, 134, 244, 284, 581, 660
Grievances ...93, 94, 97, 99, 125, 236, 244, 284, 306, 325, 333, 398, 567	
Grooved	671
Ground48, 53, 68, 102, 137, 139, 287, 407, 444, 454, 489, 525, 531, 539, 540, 541, 545	
Ground rent	684
Group ...50, 52, 79, 95, 100, 101, 102, 104, 105, 117, 124, 125, 177, 211, 212, 366, 401, 472, 473, 496, 573, 584, 614, 618, 619, 682, 689	
GRP.....	566, 567, 573, 574
GRSP	671
GST72, 210, 216, 225, 251, 252, 253, 508, 511, 594, 622, 672	
Guarantee	222, 223, 279, 524, 525, 526, 529
Guarantees	183
Guards....45, 113, 164, 211, 298, 300, 306, 313, 316, 324, 357, 570, 579, 673, 681	
Guidance 57, 132, 216, 233, 255, 308, 315, 396, 583, 603, 608, 615, 658, 664, 666	
Guidelines xxx, 39, 40, 107, 150, 155, 156, 157, 159, 165, 178, 187, 204, 206, 207, 216, 232, 233, 236, 245, 246, 255, 258, 263, 292, 295, 297, 299, 303, 304, 327, 330, 357, 362, 371, 372, 373, 374, 375, 378, 380, 381, 393, 394, 401, 446, 449, 453, 454, 484, 499, 501, 502, 512, 523, 552, 559, 569, 570, 575, 585, 588, 589, 603, 614, 615, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 659, 666, 668, 669, 670, 672	
Guwahati.....	7
<i>H</i>	
Hajipur	7, 466
Halls.....	379
Halt	245, 273, 274
Halts.....	293
Hand.16, 65, 101, 122, 281, 288, 289, 291, 342, 354, 446, 452, 469, 494, 500, 501, 522, 528, 538, 541, 542, 573, 597	
Handing.....25, 26, 27, 211, 214, 215, 247, 463, 599, 681	
Handling.....288, 291, 454, 551, 552	
Hardware.....	273, 362
Haridaspur.....	612, 626, 627, 647
Haulage .257, 259, 275, 288, 293, 315, 340, 356	
Hauling.....	375, 431, 432, 464
Hazardous	454
HBA	50, 96, 129, 130, 690
Head.....16, 17, 33, 64, 69, 70, 77, 89, 90, 118, 137, 139, 158, 180, 181, 190, 195, 196, 210, 232, 236, 237, 257, 280, 309, 330, 370, 379, 393, 406, 445, 448, 482, 499, 533, 535, 537,	

INDEX

- 540, 541, 549, 557, 567, 579, 584, 590, 614, 615, 673
- Head 3002-03..... 574
- Head-2016..... 413
- Headquarter..... 16, 17, 122, 381, 394, 478, 557, 583
- Headquartered..... 550
- Headquarters 1, 3, 5, 7, 8, 11, 33, 43, 44, 48, 79, 102, 115, 119, 120, 124, 130, 131, 132, 133, 139, 141, 149, 174, 285, 286, 298, 303, 304, 309, 316, 372, 388, 392, 393, 413, 417, 424, 427, 506, 545, 549, 555, 558, 561, 588, 589, 602, 689, 693, 694, 695, 708
- Health... 100, 108, 147, 149, 150, 151, 154, 156, 159, 165, 166, 167, 170, 171, 186, 198, 404, 430, 431, 432, 490, 492, 496, 580, 622
- Heritage..... 452
- HERO 170
- Hierarchy 2, 17, 33, 93, 125, 127, 149, 235, 370, 485, 498, 567, 593, 605, 688, 691, 708
- High . 18, 40, 128, 237, 240, 243, 282, 313, 323, 342, 371, 395, 401, 426, 450, 484, 503, 521, 552, 553, 587, 612, 623, 624, 629, 644, 651, 661, 662
- High speed 426, 662
- Highway..... 612, 622, 627, 642
- Hire 141, 142, 216, 343, 347
- Hiring..... 451, 452, 463, 570, 579
- History . 181, 187, 199, 320, 363, 405, 448, 456, 485, 508, 510
- History Sheet..... 448, 508, 510
- HMIS 153, 156, 157, 170
- HOER 47, 96, 124, 317, 358, 366, 381
- Holiday 41, 44, 93, 94, 138, 139, 357
- Holistic..... 32, 484, 659
- Home..... 268, 316, 570, 579
- Home-guards..... 579
- Honorarium..... 141, 142
- Honorary 152, 160, 170, 492, 685
- Hospital 123, 149, 150, 153, 154, 155, 156, 157, 158, 160, 161, 162, 163, 164, 165, 166, 167, 168, 170, 184, 660, 673
- Hospitality..... 25, 26, 139, 140, 495, 617
- Hostel..... 111, 112, 113, 407
- Hours..... 45, 67, 68, 94, 96, 124, 366, 439, 443, 444, 471, 473
- House 23, 43, 48, 49, 96, 109, 110, 129, 130, 214, 254, 293, 429, 464, 471, 478, 490, 495, 573, 577, 585
- House Rent..... 109, 110
- HQ..... 22, 23, 81, 302, 303, 304, 305, 307, 318, 319, 320, 328, 331, 334, 346, 348, 357, 358, 396, 397, 462, 503, 507, 508, 509, 550, 554, 555, 567, 690
- HR..... 93, 620, 645, 646, 647
- HRA..... 43, 51, 110, 111
- HSD 198, 431, 458, 459, 580
- Hub 238, 339
- Hubballi 7
- Human..... 98, 99, 144, 380, 560
- Hydraulics..... 668
- Hygiene..... 149, 154
- Hypothecation..... 222
- /
- IA&AD 3, 690, 708
- ICAI..... 585, 591, 598, 608, 615
- ICF 326, 366, 427, 466, 472, 496, 515, 519
- ICMS.... 302, 314, 318, 319, 321, 325, 333, 358, 360, 361, 362, 363, 366, 434, 455, 456
- Identification..... xxx, 39, 97, 99, 137, 139, 185, 196, 210, 212, 213, 254, 300, 312, 350, 379, 450, 490, 491, 578, 599, 658
- Identity Cards..... 673
- IDHHL..... 612, 622, 642
- IEC 402
- IIT 660, 664
- IITs..... 664, 672
- iMMIS.... 41, 404, 405, 501, 503, 506, 507, 508, 509, 511, 523, 537, 538, 539, 540, 544, 571, 580, 660
- iMMS 314, 504, 505
- Impact 24, 89, 90, 256, 306, 453, 656
- Implementation 16, 21, 24, 25, 26, 94, 108, 129, 156, 160, 165, 205, 225, 236, 246, 255, 256, 270, 295, 296, 297, 302, 333, 361, 394, 395, 396, 400, 426, 429, 475, 552, 553, 554, 555, 556, 558, 559, 561, 584, 627, 670, 675, 676, 677, 678, 679, 680, 687
- Implementing xxx, 2, 39, 40, 236, 300, 394, 485, 499, 584, 593, 606
- Import 399, 499, 521, 536, 616
- Imported..... 428, 490, 512, 520, 521, 529, 535, 536, 537, 627, 658, 665
- Imprest 25, 26, 28, 138, 140, 141, 142, 159, 199, 203, 211, 213, 215, 216, 287, 292, 327, 330, 331, 332, 333, 334, 335, 336, 411, 462, 463, 486, 487, 488, 489, 490, 491, 493, 494, 508, 509, 510, 527, 541, 545, 546, 556, 570, 579,

580, 581, 660, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684

Inactive500, 501, 509, 545, 546

Incentive 24, 46, 47, 66, 67, 237, 244, 378, 427, 429, 438, 439, 443, 444, 447, 472, 473, 474, 478, 496

Incidence54, 191, 436, 468

Incidental 546

Income .41, 51, 98, 99, 132, 142, 145, 578, 586, 588, 591, 594, 595, 597, 598, 606, 607, 672

Increment42, 46, 95, 98, 108, 109, 488, 494, 560

Indemnity 288

Indent ...257, 258, 305, 355, 429, 434, 529, 530, 537

Indents..102, 119, 155, 177, 215, 216, 258, 271, 292, 297, 309, 315, 324, 332, 364, 401, 458, 462, 524, 529, 580

Independence 138, 140, 495

independent14, 204, 207, 222, 319, 352, 370, 386, 394, 550, 585, 586, 709

Index43, 138, 140, 181, 426, 488, 495, 675, 676, 677, 678, 679, 680, 681, 683, 685

India ..xxix, xxx, 2, 3, 4, 7, 8, 10, 11, 12, 13, 17, 18, 32, 33, 35, 36, 39, 40, 43, 57, 64, 75, 93, 99, 100, 102, 110, 114, 116, 126, 129, 130, 151, 170, 202, 204, 222, 225, 233, 273, 282, 286, 300, 372, 373, 418, 434, 436, 455, 498, 502, 512, 520, 526, 584, 585, 589, 605, 608, 611, 612, 615, 616, 617, 618, 620, 621, 622, 623, 624, 627, 629, 630, 631, 632, 633, 637, 656, 687, 693, 704, 705

Indian ..xxix, xxx, 17, 18, 23, 27, 30, 32, 38, 54, 70, 76, 77, 79, 84, 97, 99, 100, 101, 102, 107, 122, 149, 152, 156, 157, 159, 170, 176, 178, 182, 183, 187, 188, 195, 198, 200, 201, 203, 204, 205, 218, 230, 238, 246, 248, 250, 254, 255, 257, 267, 268, 272, 273, 274, 280, 281, 300, 303, 308, 310, 316, 318, 324, 325, 361, 366, 369, 370, 372, 377, 379, 380, 381, 386, 394, 399, 404, 406, 409, 421, 426, 433, 434, 435, 439, 442, 446, 447, 449, 453, 455, 456, 457, 464, 467, 468, 469, 470, 471, 472, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 498, 501, 502, 506, 511, 520, 528, 548, 550, 551, 554, 555, 557, 558, 559, 561, 562, 563, 566, 570, 583, 584, 605, 611, 612, 613, 616, 617, 618, 619, 621, 622, 623, 626, 628, 635, 638, 643, 658, 659, 660, 663, 664, 665, 666, 668, 669, 670, 671, 687

Indian Post 273

Indian Railways ... xxix, xxx, 17, 23, 32, 38, 54, 70, 76, 77, 79, 99, 100, 101, 102, 122, 149, 156, 178, 183, 187, 205, 238, 246, 248, 255, 257, 274, 280, 281, 300, 303, 310, 316, 318, 324, 361, 369, 372, 377, 380, 381, 386, 399, 404, 406, 409, 421, 426, 433, 434, 442, 455, 456, 457, 467, 468, 469, 470, 471, 472, 475, 476, 477, 478, 479, 480, 481, 482, 483, 498, 502, 506, 548, 550, 551, 554, 557, 559, 563, 566, 583, 584, 605, 616, 617, 619, 621, 623, 626, 658, 663, 665, 687

Indices298, 310, 312, 313, 523

Indigenization 663, 666, 667

Indigenous 499, 535

Indirect .47, 66, 67, 70, 102, 438, 443, 444, 448, 472, 473, 477, 479, 480, 534

Indoor..... 161, 167, 673, 684

Industrial93, 94, 96, 128, 147, 301, 333, 619, 620

Industries..... 405, 612, 659

Industry323, 342, 403, 621, 663, 667, 668

Informatics 3, 284, 687

Informationxxx, 1, 2, 23, 30, 70, 71, 97, 108, 153, 156, 170, 182, 236, 239, 244, 246, 250, 254, 269, 284, 298, 309, 314, 315, 317, 318, 320, 323, 341, 357, 358, 360, 365, 366, 380, 403, 404, 406, 407, 409, 417, 434, 456, 464, 496, 501, 502, 506, 554, 561, 563, 564, 571, 580, 583, 584, 585, 629, 660, 671, 687, 690

Information System..... 404, 571

Information Technology 170, 246, 250, 357, 358, 380, 403, 404, 406, 407, 496, 502, 585

Infrastructure....6, 9, 17, 38, 204, 205, 206, 207, 233, 243, 283, 318, 319, 320, 331, 341, 360, 375, 376, 397, 425, 455, 460, 515, 517, 593, 605, 606, 611, 612, 616, 619, 620, 621, 622, 623, 624, 629, 641

Infringement..... 344, 397, 552

Ink59, 118, 157, 188, 231, 435, 474, 602

Innovative 38

Inoperative 49, 408

Inputs 162, 299, 521

Inquires 551

Inquiry.....19, 22, 127, 238, 552, 553, 555

Inspection.10, 11, 14, 20, 24, 25, 26, 27, 28, 40, 58, 60, 61, 81, 90, 132, 137, 139, 140, 141, 142, 143, 164, 165, 167, 168, 177, 182, 184, 185, 186, 194, 196, 199, 208, 209, 211, 212, 213, 215, 216, 224, 255, 287, 290, 291, 292,

INDEX

- 297, 303, 321, 322, 324, 325, 327, 335, 336,
340, 343, 347, 376, 389, 390, 391, 392, 395,
396, 398, 399, 400, 418, 419, 429, 433, 434,
454, 458, 459, 461, 462, 468, 470, 486, 487,
489, 490, 491, 492, 493, 495, 498, 500, 507,
509, 510, 511, 519, 524, 525, 527, 529, 544,
545, 553, 554, 557, 558, 560, 561, 562, 568,
572, 581, 617, 660, 661, 666, 668, 671, 673,
675, 676, 677, 678, 679, 680, 681, 682, 684,
685
- Inspections .5, 6, 13, 14, 20, 58, 60, 62, 70, 115,
165, 182, 183, 184, 194, 225, 263, 291, 299,
301, 303, 307, 333, 335, 344, 378, 390, 469,
535, 550, 554, 556, 557, 560, 562, 675
- Inspector ..28, 47, 133, 142, 238, 263, 267, 275,
287, 306, 357, 358, 366, 370, 381, 390, 391,
398, 492, 496, 541, 567, 573, 577
- Inspector General..... 567
- Inspectors45, 113, 133, 209, 263, 343, 380,
490, 539, 557
- Institute196, 367, 380, 563, 585, 608, 629
- Institutes.....93, 138, 140, 196, 302, 335, 380
- Institutions106, 130, 664, 675, 677, 680
- Instructions xxx, 24, 58, 66, 100, 119, 124, 127,
134, 156, 185, 187, 192, 224, 233, 255, 256,
258, 267, 277, 300, 302, 304, 307, 311, 329,
334, 348, 352, 358, 374, 389, 390, 391, 394,
396, 399, 434, 435, 436, 437, 438, 439, 440,
442, 444, 448, 449, 451, 454, 468, 469, 471,
502, 511, 527, 530, 531, 532, 539, 553, 569,
573, 578, 579, 585, 586, 588, 589, 594, 601,
602, 608, 659, 660, 661, 666, 667
- Instrument202, 409, 519, 675, 677, 679
- Instrumental 658, 670
- Insurance50, 52, 117, 118, 130, 527, 598
- Integratedxxx, 23, 30, 40, 45, 176, 183, 314,
316, 318, 338, 339, 342, 358, 366, 406, 416,
417, 427, 433, 434, 455, 456, 457, 501, 506,
511, 571, 578, 580, 612, 628, 649, 660
- Integrated Payroll and Accounting System.... 40
- Intensive..... 45, 308
- Interactive 246, 392
- Interchange...298, 302, 304, 309, 310, 312, 315,
319, 334, 343, 345, 346
- interchanged.....13, 35, 74, 268, 344
- Interest37, 49, 50, 64, 83, 98, 124, 129, 130,
132, 134, 192, 193, 198, 202, 207, 223, 229,
230, 436, 448, 451, 452, 468, 470, 477, 541,
615, 638, 656, 676, 677
- Interface319, 354, 402, 434, 457, 498
- Interlinked 42, 585
- Interlocking ..352, 353, 386, 389, 390, 397, 400,
401, 555, 564
- Inter-locking..... 192
- Intermediate 366, 431, 432, 464
- Internal36, 64, 74, 77, 97, 98, 179, 180, 187,
204, 207, 225, 246, 266, 267, 279, 287, 288,
292, 449, 585, 587, 589, 590, 595, 596, 607,
608, 633, 662, 672, 688, 692
- International .239, 402, 605, 606, 616, 617, 628,
659
- Internet316, 319, 395, 585, 617
- Intervals 107, 163, 350, 390, 438, 472, 533, 598
- Intranet 585
- Inventory...38, 61, 138, 140, 156, 159, 183, 288,
291, 314, 315, 316, 342, 343, 426, 429, 433,
455, 460, 462, 485, 486, 487, 488, 489, 490,
492, 493, 495, 498, 499, 509, 510, 513, 514,
518, 520, 545, 598
- Investigation.....22, 30, 156, 664, 668, 670
- Investment.....78, 157, 188, 202, 203, 205, 206,
207, 208, 243, 244, 283, 406, 407, 595, 596,
615, 624
- Investments 341, 591, 596
- Invoices70, 71, 72, 258, 506, 537
- Inward ...244, 265, 266, 271, 307, 345, 346, 581
- IOH318, 366, 431, 432, 455, 459, 464
- IPAS .xxx, 40, 41, 42, 43, 44, 45, 47, 48, 49, 50,
52, 89, 99, 144, 176, 183, 380, 434, 504,
505, 511, 526, 570, 660, 694
- IPPRS..... 272, 273, 274
- IR28, 29, 32, 33, 76, 90, 147, 149, 170, 205,
262, 263, 264, 267, 269, 275, 280, 283, 285,
295, 316, 338, 341, 342, 372, 381, 386, 404,
552, 553, 563, 566, 567, 583, 621, 660, 667
- IRCA.....11, 238, 239, 240, 254, 257, 274, 426,
464
- IRCON .372, 611, 612, 616, 621, 622, 627, 628,
634, 641, 648, 649
- IRCOT 302, 333, 366
- IRCTC..236, 242, 268, 277, 285, 286, 326, 366,
572, 611, 617, 618, 635
- IREM102, 107, 113, 119, 132, 133
- IREPSxxx, 41, 152, 156, 170, 176, 187, 380,
404, 405, 434, 501, 502, 506, 507, 508, 511,
516, 520, 523, 526, 540, 660, 672
- IRFC 78, 611, 619, 638
- IRMM ..158, 159, 162, 163, 164, 165, 166, 167,
170
- IRPMU..... 386

IRPSM .176, 178, 179, 180, 374, 380, 406, 434, 660	Journal.....44, 65, 84, 85, 86, 87, 191, 410, 441, 442, 477, 482, 507, 528, 536, 608, 609
IRPWM.....193, 194, 198, 200	Journals ..25, 26, 27, 65, 85, 115, 168, 209, 211, 213, 214, 602, 682
Irregularities.....19, 20, 22, 23, 28, 38, 262, 281, 437, 448, 528, 672	JTBS245, 269, 272, 273, 286
Irregularity 232	Judgements..... 462
IRSDCL 612, 622, 643	Junction..... 392, 625
IRSP..... 422	Junior18, 47, 391, 474, 496, 549
ISO..... 516, 625, 672	Jurisdiction...115, 183, 282, 283, 306, 344, 390, 394, 398, 568, 571, 589, 611, 612, 614
Issuance..... 494, 545	Justification ..27, 53, 54, 63, 106, 115, 157, 158, 161, 179, 181, 188, 212, 218, 219, 229, 236, 241, 243, 273, 274, 285, 289, 438, 468, 474, 490, 523, 539, 560, 575, 579, 682
Issue .28, 58, 69, 70, 89, 94, 127, 139, 140, 141, 142, 143, 154, 159, 162, 163, 175, 185, 187, 204, 209, 210, 211, 212, 213, 214, 215, 216, 223, 224, 236, 243, 245, 247, 259, 270, 272, 274, 289, 290, 292, 302, 316, 325, 329, 334, 343, 350, 357, 396, 399, 437, 440, 445, 451, 453, 462, 469, 475, 476, 480, 481, 486, 487, 488, 489, 490, 491, 492, 493, 495, 499, 500, 503, 506, 507, 508, 509, 521, 528, 529, 530, 531, 532, 533, 535, 536, 537, 538, 544, 546, 556, 560, 567, 568, 580, 605, 614, 615, 662, 663, 667, 670, 681, 682, 684	<i>K</i>
Issue notes.....212, 213, 343, 440, 462, 476, 487, 490, 491, 528, 531, 681, 682	Kennels 580
Issues.....297, 313, 323, 324, 325, 327, 330, 331, 333, 334, 335, 337, 342, 344, 361, 426, 440, 530, 531, 543, 551, 553, 554	Kilometers..... 112, 298, 299, 313
IT xxx, 21, 23, 51, 97, 152, 156, 170, 176, 178, 183, 187, 244, 246, 250, 255, 311, 314, 318, 338, 357, 358, 360, 361, 380, 400, 404, 405, 406, 407, 408, 433, 434, 455, 483, 496, 502, 553, 556, 561, 570, 583, 584, 585, 589, 590, 594, 619, 656, 660	Kilometrage 41, 108, 113, 114
itemized 422	KMS..... 687, 692, 709
I-Ticketing 236	Knowledge ...167, 311, 316, 548, 607, 662, 687, 692, 709
IZZAT 249	Kolkata.....7, 466, 626, 659, 665
<i>J</i>	Konkan.....7, 156, 170, 187, 322, 324, 366, 502
Jabalpur..... 7	KRCL...156, 170, 187, 297, 324, 366, 502, 625, 626
Jaipur..... 7, 659	Krishnapatnam 612, 626, 647
Jan Sadharan 241, 273	<i>L</i>
JE392, 399, 474, 496	Lab 665, 666, 670, 678
Job.....47, 66, 124, 443, 473, 479	Laboratories .143, 150, 151, 152, 161, 162, 168, 452, 483, 665
Jobs24, 66, 68, 69, 139, 439, 445, 453, 469, 470, 478, 481, 607	Laboratory....156, 158, 452, 483, 492, 665, 668, 669
Joining..... 53	Labour24, 35, 37, 66, 68, 69, 70, 82, 94, 123, 124, 133, 147, 175, 210, 211, 212, 213, 214, 216, 219, 221, 227, 278, 287, 403, 439, 441, 442, 444, 445, 446, 447, 448, 452, 462, 468, 469, 470, 471, 472, 474, 475, 477, 480, 481, 482, 489, 490, 491, 523
Joint..18, 96, 147, 170, 183, 184, 185, 186, 205, 347, 395, 591, 605, 619, 621, 622, 625, 626, 633, 634, 635, 636, 637, 638, 639, 640, 641	Labour pay sheets66, 69, 439, 442, 445
	Lack 206, 312, 334, 349
	Laid 45, 57, 64, 65, 75, 100, 105, 107, 109, 120, 129, 133, 190, 193, 231, 262, 270, 302, 307, 311, 327, 333, 344, 348, 353, 373, 374, 380, 393, 398, 401, 409, 436, 437, 438, 440, 446, 448, 449, 453, 469, 470, 471, 483, 511, 520, 526, 575, 578, 579, 580, 596, 672
	Land2, 9, 19, 22, 32, 35, 36, 174, 175, 176, 177, 184, 186, 191, 197, 198, 205, 208, 210, 212,

INDEX

- 213, 214, 215, 242, 245, 277, 278, 293, 453,
489, 593, 594, 596, 598, 599, 600, 601, 622,
623, 625, 627, 680, 705
- languages 709
- LAP.....43, 46, 52, 53, 120, 121, 486, 496
- LARSGESS 106
- Last purchase rate 523
- Late 62, 142, 202, 305, 306, 329, 471, 525, 527,
675, 676, 677, 678, 679, 680, 681, 683, 684,
685
- Law ..57, 63, 126, 203, 226, 282, 404, 411, 462,
566, 588, 589, 607, 614
- Law Charges 203, 411
- laws..14, 93, 134, 382, 383, 384, 583, 584, 589,
590, 595, 608
- LCD 439
- LD 224
- LDHB 601
- Lease210, 488, 594, 616, 622
- Leased71, 277, 279, 625, 681
- Leasing.....36, 71, 156, 175, 177, 187, 197, 237,
239, 241, 243, 245, 270, 272, 277, 278, 502,
594, 600, 601, 617, 621
- Leave..24, 25, 26, 27, 42, 43, 44, 45, 46, 47, 50,
52, 53, 81, 93, 94, 95, 97, 98, 99, 108, 109,
110, 111, 115, 117, 120, 121, 122, 123, 136,
138, 139, 140, 141, 142, 144, 169, 177, 186,
197, 209, 211, 212, 214, 215, 343, 346, 347,
470, 471, 485, 486, 487, 488, 489, 490, 491,
492, 493, 494, 495, 496, 545, 577, 578, 581,
602, 603, 675, 676, 677, 678, 679, 680, 681,
682, 683, 684, 685, 687, 690, 691, 692
- LED..... 379
- Ledger ..49, 62, 65, 68, 70, 85, 86, 88, 146, 183,
185, 187, 191, 228, 346, 410, 441, 442, 444,
448, 474, 476, 477, 490, 491, 493, 494, 499,
500, 507, 528, 530, 531, 532, 533, 536, 539,
546, 682, 684
- Ledgers ..65, 69, 85, 87, 88, 141, 169, 212, 213,
216, 227, 375, 441, 446, 458, 463, 475, 480,
491, 492, 528, 532, 533, 534, 535, 608, 672,
681, 683, 684
- legacy 709
- Legal51, 58, 93, 96, 103, 128, 189, 204, 226,
230, 237, 256, 281, 284, 303, 335, 526, 660,
673
- Legislative..... 10, 366
- Letter of Acceptance 223, 503
- Level Crossing184, 185, 186, 400, 563
- Level crossings175, 210, 324, 352, 353, 386
- Levy .72, 73, 224, 225, 355, 442, 446, 474, 478,
578
- LHAP.....46, 52, 53, 120, 121, 486, 496
- Liabilities 118, 537, 586, 595
- Liability 123, 292, 356, 390, 462, 489, 595, 597,
605
- Liaison16, 20, 165, 237, 302, 305, 333, 393,
395, 397, 426, 428, 429, 430, 552, 555, 556,
568, 569, 574, 576
- Liberalized 106
- Library .138, 140, 143, 168, 292, 408, 487, 489,
490, 491, 492, 495, 670
- Licence..... 293, 636
- Licensed..... 293
- Licensing.....175, 197, 242, 245, 277, 278
- Lift 379
- LIMBS 660
- Limited...77, 156, 170, 173, 176, 187, 220, 286,
365, 366, 372, 502, 520, 522, 563, 605, 611,
612, 616, 617, 618, 619, 620, 621, 622, 623,
624, 625, 626, 627, 628, 629, 633, 634, 635,
636, 637, 638, 639, 641, 643, 644, 645, 646,
647, 648, 650, 663, 672
- Line54, 79, 80, 83, 134, 165, 173, 174, 179,
180, 182, 184, 186, 198, 199, 201, 205, 206,
209, 218, 241, 301, 304, 308, 309, 312, 314,
315, 318, 320, 328, 329, 337, 338, 341, 342,
344, 347, 350, 369, 372, 375, 386, 389, 392,
393, 394, 396, 402, 413, 424, 425, 427, 428,
449, 453, 455, 459, 467, 475, 605, 614, 624,
625, 626, 627
- Linen.....152, 162, 168, 428, 434, 491, 684
- Linens 684
- Lines 659
- Linking..... 115, 185, 374, 688
- Liquidate 545
- Liquidated511, 524, 525, 527, 546, 633, 634,
635, 636, 637, 639, 640, 641, 642, 643, 644,
645, 646, 647, 648, 649, 650, 651, 652, 653,
654
- List ...24, 30, 137, 144, 145, 146, 167, 170, 181,
186, 187, 208, 241, 265, 269, 300, 319, 340,
344, 345, 353, 357, 365, 373, 399, 464, 485,
493, 494, 496, 508, 509, 520, 545, 563, 591,
596, 633, 656, 660, 666, 675, 681, 685
- Listing 661
- Liveries 292, 487
- Llandslides 550
- LMS 314
- LOA 223, 224, 507

Loading	226, 238, 247, 253, 254, 257, 258, 259, 260, 262, 263, 271, 279, 297, 298, 301, 303, 304, 305, 308, 309, 310, 312, 313, 314, 315, 316, 324, 326, 328, 329, 330, 332, 337, 340, 354, 364, 375, 459, 461, 668
Loan	84, 187, 204, 494
Loans	37, 48, 50, 82, 98, 99, 132, 608, 656
Local	11, 13, 27, 39, 50, 51, 54, 58, 60, 61, 62, 64, 65, 70, 91, 102, 131, 142, 152, 156, 158, 159, 166, 168, 188, 189, 192, 197, 204, 225, 258, 265, 269, 273, 291, 307, 308, 311, 337, 348, 349, 350, 351, 371, 378, 392, 405, 408, 422, 435, 458, 460, 463, 484, 485, 488, 492, 534, 535, 544, 545, 571, 659, 683, 684, 688
Localised	573, 580
Loco	45, 73, 80, 113, 247, 298, 301, 304, 305, 306, 307, 308, 309, 311, 316, 322, 325, 327, 332, 338, 348, 349, 350, 352, 355, 357, 358, 359, 364, 365, 366, 371, 375, 376, 380, 381, 427, 428, 431, 439, 449, 453, 460, 461, 553, 555, 557, 559, 611
Locomotive	304, 311, 314, 315, 317, 353, 354, 355, 356, 375, 376, 381, 427, 464, 466, 467, 496, 499, 515, 542, 543, 662, 663, 668, 677
Locomotives	246, 308, 312, 313, 318, 329, 341, 358, 369, 375, 376, 377, 421, 427, 428, 460, 479, 486, 561, 658, 662, 663, 671, 673
Locos	80, 341, 375, 376, 425, 428, 429, 431, 432, 458, 460, 461
Log	25, 26, 27, 138, 140, 199, 213, 215, 461, 462, 489, 490, 491, 493, 495, 690
Log books	211, 491, 678, 679
Logbook	680
Loggers	409
Logical	360
Login	360, 361, 502
Longitudinal	668
Loss	58, 62, 75, 126, 132, 151, 168, 192, 193, 223, 224, 258, 259, 260, 263, 264, 274, 282, 284, 291, 318, 329, 330, 340, 346, 353, 363, 408, 438, 439, 452, 471, 472, 480, 483, 493, 522, 524, 533, 540, 545, 581, 586, 595, 596, 597
Lost	66, 75, 193, 242, 279, 304, 319, 320, 439, 443, 462, 472, 546
Lost Property	240, 279
Lot	487, 506, 508
LPO	253, 276, 279
LPR	523
LR	357, 358
Lubricants	426, 499, 669, 672
Luggage	70, 71, 238, 239, 240, 242, 243, 253, 268, 270, 276, 291, 367
Luggages	270
Lump	46, 50, 58, 151, 175, 200, 225
Lumpsum	117, 135, 257, 279, 512
LWR	183, 184, 185, 186
<i>M</i>	
M&P	157, 158, 168, 170, 396, 397, 421, 424, 426, 427, 429, 440, 450, 458, 460, 464
M.S.O	11, 12
M128	508
M140	507
M17	249, 250
M9	249, 250, 269
Machine	177, 184, 186, 198, 199, 226, 272, 291, 292, 400, 410, 441, 442, 450, 462, 476, 502, 666, 679
Machinery	78, 93, 96, 157, 158, 170, 200, 222, 244, 297, 323, 346, 421, 426, 427, 430, 431, 433, 446, 452, 460, 464, 477, 485, 492, 660, 675, 676, 679, 680
Machines	185, 187, 194, 198, 199, 208, 272, 288, 291, 427, 458, 459, 460, 461, 463, 473, 485, 540, 666, 672, 678, 679
MACPS	96, 125, 126, 137, 139
Macro	670
Magazine	21, 682
Magazines	143
Mail	298, 313, 318, 319, 330, 348, 358, 363, 366, 425
Maintenance	16, 21, 22, 35, 52, 56, 64, 66, 79, 80, 84, 93, 94, 96, 99, 110, 114, 130, 137, 138, 139, 140, 152, 154, 162, 173, 174, 175, 176, 177, 182, 183, 184, 185, 186, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 205, 206, 208, 209, 216, 218, 220, 223, 229, 240, 241, 287, 297, 298, 302, 308, 314, 315, 317, 318, 324, 325, 326, 334, 335, 338, 340, 343, 344, 349, 355, 364, 369, 370, 371, 373, 375, 376, 377, 378, 379, 380, 381, 389, 390, 391, 392, 395, 396, 397, 398, 399, 400, 401, 403, 405, 411, 412, 418, 421, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 436, 437, 439, 446, 449, 450, 451, 452, 454, 455, 456, 458, 459, 460, 463, 468, 488, 495, 499, 500, 534, 550, 551, 552, 553, 566, 568, 570, 578, 579, 580, 584, 585, 589, 598, 608, 618, 619, 622, 625, 626, 628, 629, 645, 646, 647, 658,

INDEX

- 659, 661, 662, 663, 664, 666, 667, 668, 670,
672, 679, 681, 683, 691
- Major.....23, 36, 38, 53, 60, 76, 77, 84, 96, 126,
127, 133, 173, 176, 182, 203, 210, 247, 248,
285, 295, 296, 300, 305, 306, 308, 310, 312,
369, 386, 393, 413, 414, 419, 452, 468, 486,
491, 498, 556, 574, 578, 608, 614, 658
- Malkhana 572, 581
- Management.xxx, 16, 18, 21, 24, 30, 36, 38, 45,
70, 71, 76, 93, 96, 97, 99, 100, 107, 108,
114, 118, 149, 153, 156, 166, 170, 174, 176,
177, 178, 179, 182, 183, 186, 197, 203, 204,
207, 208, 233, 240, 241, 244, 245, 246, 247,
248, 253, 260, 270, 271, 298, 299, 301, 306,
309, 313, 314, 315, 316, 317, 318, 319, 320,
322, 325, 327, 330, 331, 332, 333, 334, 335,
336, 340, 342, 343, 347, 357, 358, 361, 363,
364, 365, 366, 367, 373, 375, 376, 377, 380,
381, 382, 383, 384, 386, 395, 396, 397, 401,
404, 405, 406, 407, 408, 411, 412, 417, 421,
425, 428, 430, 431, 432, 433, 434, 439, 454,
455, 456, 458, 498, 499, 501, 506, 513, 514,
518, 545, 550, 552, 553, 554, 555, 557, 558,
559, 560, 561, 562, 563, 568, 569, 570, 571,
574, 578, 580, 583, 584, 585, 589, 590, 594,
595, 596, 598, 606, 608, 612, 616, 617, 622,
623, 628, 629, 633, 643, 660, 662, 667, 670,
680, 687, 690, 692, 705, 709
- Manager12, 13, 16, 17, 18, 26, 30, 33, 131, 139,
170, 236, 237, 256, 295, 297, 300, 301, 302,
304, 327, 328, 330, 331, 337, 340, 348, 365,
366, 367, 370, 386, 419, 424, 429, 453, 464,
466, 477, 486, 492, 494, 496, 499, 512, 519,
563, 619, 620, 621, 623, 624, 695
- Managers....16, 17, 33, 100, 236, 237, 238, 302,
317, 334, 424, 472, 478, 499, 550, 593, 618,
619, 623, 624
- Managing Director584, 590, 616, 617, 618,
619, 624, 625, 626
- Manipulate 572
- Manpower 24, 95, 100, 149, 150, 155, 160, 177,
203, 312, 315, 318, 375, 376, 380, 401, 405,
411, 429, 430, 431, 432, 433, 484, 560, 569,
659
- Manual ...xxx, 1, 2, 3, 17, 18, 20, 21, 23, 27, 28,
29, 53, 60, 72, 89, 114, 157, 170, 185, 195,
198, 216, 233, 246, 247, 255, 258, 267, 277,
280, 289, 290, 291, 300, 302, 304, 308, 310,
317, 318, 342, 348, 353, 362, 364, 377, 380,
389, 390, 391, 394, 398, 418, 426, 459, 483,
502, 508, 510, 548, 551, 558, 585, 588, 589,
596, 603, 608, 645, 646, 647, 666, 687, 693,
694, 708
- Manuals..xxx, 41, 199, 255, 394, 397, 503, 548,
558, 633, 666, 668, 669
- Manufacture ...69, 429, 441, 442, 445, 480, 481,
482, 496, 513
- Manuscript 537
- Maps 426
- Mark..... 359
- Marketing.....235, 236, 238, 240, 243, 297, 299,
300, 301, 599, 616, 618, 619
- Marshalling ..304, 305, 306, 307, 313, 329, 348,
349, 351, 352, 353
- Master 42, 46, 71, 103, 104, 127, 145, 182, 187,
266, 267, 306, 308, 318, 319, 344, 346, 348,
350, 351, 359, 365, 391, 455, 508, 509, 600,
671
- Material 55, 56, 58, 59, 60, 61, 62, 63, 143, 175,
185, 187, 190, 194, 197, 209, 210, 211, 212,
213, 214, 219, 222, 224, 227, 228, 229, 230,
231, 255, 260, 263, 287, 298, 306, 310, 314,
318, 323, 325, 329, 347, 366, 373, 375, 376,
377, 382, 383, 389, 397, 403, 404, 406, 410,
429, 434, 437, 439, 440, 442, 446, 461, 468,
469, 475, 480, 486, 487, 490, 496, 499, 500,
501, 506, 507, 512, 519, 520, 521, 523, 527,
529, 531, 532, 536, 552, 571, 573, 580, 586,
587, 596, 598, 606, 607, 608, 609, 660, 666,
669, 671, 672, 681
- Materials ..56, 69, 156, 175, 187, 193, 194, 208,
210, 211, 212, 213, 214, 223, 292, 298, 321,
323, 332, 347, 389, 392, 395, 397, 399, 404,
405, 408, 418, 441, 445, 460, 463, 464, 469,
475, 476, 477, 478, 479, 480, 486, 487, 491,
499, 500, 502, 506, 507, 511, 513, 520, 521,
522, 524, 525, 526, 527, 528, 530, 531, 532,
535, 537, 539, 540, 541, 544, 658, 660, 661,
669, 671, 672, 683, 684
- Matrons 152, 162, 167
- Maximum.....43, 47, 49, 51, 52, 53, 75, 99, 105,
121, 129, 130, 135, 136, 239, 270, 272, 303,
306, 329, 338, 344, 351, 363, 364, 377, 391,
484, 533
- MCDO ...23, 25, 26, 28, 30, 209, 303, 327, 333,
335, 424, 427, 553, 554, 557, 558, 563, 675,
676, 677, 678, 679, 680
- MCF..... 466, 472, 496, 515
- Measured..... 526, 544

Measurement.....61, 62, 63, 190, 195, 210, 213,
214, 216, 226, 271, 375, 410, 489, 490, 491,
539, 540, 546, 680

Measurement book..... 63, 226

Measures 57, 165, 166, 237, 240, 241, 258, 264,
281, 304, 342, 373, 375, 402, 408, 426, 437,
454, 548, 550, 555, 559, 560, 562, 568, 572,
578, 590, 593, 594, 664

Mechanical.....2, 9, 35, 80, 218, 295, 357, 414,
417, 421, 422, 424, 425, 426, 427, 428, 429,
430, 433, 434, 451, 454, 458, 464, 466, 467,
485, 496, 515, 542, 548, 549, 555, 557, 563,
564, 584, 661, 671, 675

Mechanism 72, 90, 127, 165, 178, 199, 454, 484

Media16, 18, 19, 20, 21, 22, 23, 28, 312, 373

Medical2, 25, 26, 27, 52, 53, 96, 97, 99, 100,
103, 111, 119, 121, 123, 134, 137, 139, 142,
149, 150, 151, 152, 153, 154, 155, 156, 157,
158, 159, 160, 161, 162, 163, 164, 165, 166,
167, 168, 169, 170, 171, 186, 366, 381, 409,
418, 428, 431, 432, 454, 466, 491, 496, 559,
562, 563, 567, 575, 577, 584, 673, 675, 676,
677, 679, 680, 682, 684, 685

medically.....106, 134, 139, 163

Medicines.....152, 153, 156, 159, 160, 161, 162,
164, 167, 168, 169, 297, 323, 491, 492, 660,
684, 685

Meeting18, 19, 21, 25, 26, 30, 179, 181, 285,
298, 300, 325, 554, 556, 557, 558, 606

Mela 249

Member.....3, 6, 9, 17, 30, 33, 39, 93, 128, 147,
173, 236, 295, 297, 366, 370, 372, 422, 424,
425, 427, 466, 498, 583, 593, 605, 622

Members16, 17, 33, 179, 181, 322, 395, 396,
422, 550, 553, 593

Memo187, 216, 289, 581, 684

Memorandum.....138, 140, 170, 511, 581, 608,
609, 624, 659, 687

Merger.....xxx, 1, 32, 77, 82, 552

Meritorious 682

Mess493, 575, 581, 651

Message185, 346, 392, 580

Metallurgical..... 669

Meteorological 408

Methodology..... 578

Metro.....156, 170, 187, 502, 662, 663, 665

Metros 665

Micro..... 508

Microwave 393, 668

Microwave towers..... 668

Mid..... 428, 660

Midlife 432, 464

Midway 675, 677, 680

Migrate..... 688

Mileage 44, 114, 115, 317

Military 249, 250, 297

MILRAIL..... 297, 322

Minister...93, 284, 366, 550, 583, 695, 696, 697

Ministry....xxx, 3, 16, 17, 18, 20, 32, 33, 34, 37,
38, 39, 40, 100, 101, 129, 130, 150, 156,
181, 187, 250, 285, 286, 297, 300, 327, 372,
381, 388, 399, 409, 421, 502, 503, 512, 550,
552, 573, 583, 584, 585, 593, 605, 608, 613,
616, 617, 618, 619, 620, 621, 622, 623, 624,
625, 626, 627, 658, 659, 687

Minor ...36, 76, 77, 96, 126, 176, 177, 286, 412,
467

Minutes21, 23, 25, 26, 27, 29, 45, 179, 180,
181, 321, 357, 363, 462, 574, 633, 678

Misc25, 26, 28, 90, 141, 158, 169, 209, 210,
212, 213, 215, 216, 292, 410, 413, 486, 491,
530, 532, 536, 671, 673, 681, 683, 687

Miscellaneous56, 65, 77, 78, 79, 81, 84, 87,
138, 140, 185, 186, 190, 191, 215, 231, 248,
266, 267, 276, 277, 289, 292, 317, 348, 412,
439, 441, 462, 474, 475, 477, 480, 487, 489,
490, 493, 494, 513, 536, 574, 594, 603, 683

Miscellaneous Advance 65

Misclassification 90

Mis-classifications 90

Mis-declaration 260, 271, 287

Missing 103, 209, 215, 216, 293, 315, 487, 488,
572

Mission 149, 374, 664

Misstatement..... 587

MLAs..... 16, 285, 301

Mobile.....285, 358, 379, 395, 557

Mobilisation 222

Mock555, 558, 559, 562, 574

Model 186, 205, 206, 667

modem 409

Modern..... 386, 496

Modernization..... 427, 440, 496

Modification...76, 190, 227, 228, 410, 426, 469,
507, 510, 537, 556, 589, 590, 599, 661, 665

Modifications55, 63, 65, 89, 178, 375, 426,
509, 510, 534, 561

Modified.....96, 125, 137, 139, 290, 366

Module.41, 42, 44, 45, 49, 50, 52, 98, 144, 156,
167, 183, 184, 185, 187, 253, 314, 318, 319,

INDEX

- 320, 321, 359, 360, 366, 381, 433, 455, 456,
507, 509, 516, 585, 660, 688, 689, 690, 691,
692
- Modules ...40, 97, 157, 183, 318, 319, 407, 433,
455, 456, 576, 687, 688
- Money 249
- Monitoring ...38, 41, 50, 76, 128, 146, 150, 154,
164, 165, 166, 174, 179, 182, 183, 186, 196,
198, 204, 207, 231, 246, 284, 295, 298, 299,
300, 301, 302, 304, 305, 308, 318, 323, 326,
327, 330, 332, 333, 334, 340, 343, 357, 359,
361, 363, 376, 381, 388, 389, 394, 397, 398,
399, 404, 405, 406, 407, 408, 426, 429, 430,
454, 456, 457, 458, 509, 550, 551, 552, 553,
554, 555, 557, 558, 559, 560, 571, 572, 577,
614, 627, 660, 664, 665, 666, 669, 672, 675,
676, 679
- Monorail 662
- Month.42, 44, 45, 46, 47, 49, 50, 52, 55, 65, 66,
67, 68, 69, 70, 73, 74, 110, 111, 115, 116,
117, 118, 120, 122, 134, 136, 138, 139, 140,
145, 179, 180, 183, 184, 229, 232, 265, 266,
267, 269, 275, 280, 291, 309, 390, 391, 413,
435, 438, 439, 440, 442, 443, 444, 445, 446,
447, 448, 467, 470, 471, 472, 473, 474, 479,
480, 481, 482, 483, 488, 494, 523, 529, 531,
532, 533, 534, 536, 537, 538, 540, 557, 575,
597, 606, 609
- Monthly....28, 30, 46, 48, 56, 62, 65, 69, 73, 84,
85, 86, 87, 88, 97, 110, 116, 117, 123, 129,
130, 133, 135, 136, 160, 179, 181, 209, 211,
213, 215, 228, 249, 269, 286, 297, 303, 324,
328, 335, 390, 391, 419, 438, 439, 441, 442,
445, 446, 451, 469, 470, 471, 472, 475, 476,
481, 486, 509, 510, 532, 533, 534, 535, 537,
538, 550, 551, 553, 563, 672, 675, 676, 677,
679, 680, 682
- Moorum 62
- MOR633, 634, 635, 636, 637, 638, 639, 640,
641, 642, 643, 644, 645, 646, 647, 648, 649,
650, 651, 652, 653, 654, 655
- Motive.....79, 365, 421, 424, 428
- Motor113, 129, 366, 441, 493
- Motor car 50, 115, 124
- Motor Van..... 366
- Motto..... 373
- MoU161, 170, 190, 361, 589, 600, 601, 633,
634, 635, 636, 637, 638, 639, 640, 641, 642,
643, 644, 645, 648, 649, 650, 651, 652, 653,
654, 664, 675, 677, 680, 687
- MPs 16, 285, 301, 552
- MR180, 249, 297, 324, 366, 391
- MSME..... 508, 509
- MSO..... 40, 511
- MTS 100, 101, 102
- Multi403, 593, 622, 628, 671
- Multiple..... 365, 369, 464, 663
- Mumbai7, 583, 620, 624, 628, 631, 632, 659
- Municipal166, 195, 209, 210, 441, 454, 477,
489, 599, 628
- Municipality 195
- Muster 44, 52, 66, 210, 211, 212, 213, 439, 442,
470, 471, 472, 474, 475, 486, 490, 491, 581
- Muster rolls 212, 213, 442
- mutatis mutandis* 434, 435, 468
- Mutual 119, 205
- MWCD 38
- N**
- N.S. 509
- Narrative214, 215, 374, 396, 462, 486, 489, 490
- National..3, 41, 44, 49, 165, 241, 284, 285, 366,
496, 553, 563, 572, 612, 619, 624, 625, 627,
629, 644, 687
- Navi..... 7
- NDMA 552, 563
- NDRF..... 552, 558, 562, 563
- NEFT 475, 496
- Negotiation..... 96, 503
- network ..77, 164, 310, 320, 340, 342, 381, 409,
416, 417, 618, 619, 621, 629, 687, 690
- Neutral 376
- New 16, 43, 47, 48, 54, 55, 57, 77, 83, 106, 108,
109, 111, 116, 117, 129, 134, 139, 146, 151,
155, 157, 173, 177, 178, 179, 180, 181, 195,
196, 200, 202, 206, 218, 221, 227, 230, 236,
238, 240, 241, 242, 243, 244, 245, 254, 255,
263, 268, 273, 278, 284, 285, 298, 299, 300,
301, 322, 326, 330, 331, 337, 338, 366, 372,
373, 379, 389, 392, 398, 402, 406, 407, 413,
426, 427, 428, 436, 437, 450, 460, 467, 468,
501, 509, 528, 538, 545, 579, 583, 606, 611,
617, 618, 621, 622, 623, 626, 627, 628, 656,
658, 659, 661, 663, 665, 666, 668, 669, 670,
671
- New lines37, 77, 173, 200, 243, 298, 301
- New Service 202
- New Services 202, 379
- Newspaper23, 97, 102, 156, 178, 374, 401, 501,
570, 594, 682

Newspapers.....	143, 237, 495	NUCARS	661
NGO.....	573, 675, 676, 677, 679, 680, 682	Numerical.....	77, 500, 533
NHRCCCL	612, 624, 644	NWR.....	662
NIC	3, 284, 687, 688, 690		
NIDM.....	552, 563	<i>O</i>	
Nigam	372, 611, 618, 626, 629, 630, 636	O&BD.....	6, 9, 236, 297
Night ..	41, 44, 45, 186, 304, 347, 390, 471, 493, 554, 556, 557, 560, 562	OBHS.....	429, 458, 464
Night Duty	41, 471	Objectionable	55, 56, 229, 230, 232, 569
Nirbhaya	36, 38, 77, 79, 84	Objective..	14, 37, 128, 187, 198, 207, 208, 219, 246, 303, 338, 361, 417, 450, 456, 523, 614, 616, 618, 620, 621, 623, 629, 667, 671, 693
NIVARAN	97, 99	Objectives	206, 207, 263, 295, 303, 309, 316, 318, 348, 380, 584, 586, 588, 589, 590, 596, 608, 619, 663, 670
NMS.....	314	<i>ODC</i>	186, 301, 303, 335, 346, 366
NOC.....	600	OEM	199, 220, 376, 377, 403
Nodal.....	323, 662, 663, 667	Office ..	24, 25, 26, 27, 41, 42, 45, 47, 52, 55, 58, 64, 65, 70, 75, 91, 101, 103, 109, 123, 137, 138, 140, 142, 158, 189, 193, 195, 201, 203, 210, 225, 229, 245, 263, 264, 265, 266, 267, 275, 276, 279, 280, 284, 286, 287, 303, 307, 310, 314, 317, 329, 343, 346, 365, 371, 378, 393, 409, 413, 425, 435, 438, 448, 456, 468, 476, 478, 482, 487, 488, 494, 528, 534, 540, 541, 556, 562, 611, 617, 658, 682, 687, 690
Nomenclature.....	405, 520	OHE.....	184, 186, 344, 358, 369, 373, 550
Nomination	21, 45, 51, 117, 118, 690	OIOS.....	3, 708, 709, 710
Non	25, 26, 27, 46, 78, 93, 94, 110, 137, 139, 147, 160, 167, 184, 185, 205, 257, 258, 260, 269, 280, 289, 298, 312, 313, 316, 323, 325, 340, 341, 342, 348, 350, 351, 356, 357, 381, 395, 405, 425, 459, 461, 462, 501, 507, 509, 520, 545, 546, 551, 555, 572, 577, 597, 617	OLWR.....	63, 412
Non gazetted	25, 26, 27, 41, 129, 131, 147, 673, 678, 680, 684, 685	OMS.....	186, 664
Non issue	249, 250, 251	On account	37, 60, 61, 62, 68, 69, 73, 91, 123, 125, 132, 151, 189, 192, 193, 227, 232, 256, 260, 261, 273, 280, 353, 374, 391, 444, 445, 471, 478, 521, 524, 525, 538, 540, 562
Non-issued	290	On Cost	68, 444, 446, 447, 479
non-moving.....	461, 519, 546	Ongoing	231, 291, 675, 676, 677, 678, 679
Norms ..	107, 125, 129, 181, 194, 195, 200, 377, 405, 411, 470, 511, 551, 554, 559, 560, 574, 580, 598, 659	Online	21, 30, 156, 159, 178, 187, 248, 250, 277, 284, 299, 318, 320, 342, 354, 399, 502, 503, 505, 506, 508, 509, 510, 511, 516, 585, 589, 660, 687, 690, 691
North.....	7, 693	OPD	153, 156, 161, 170, 673
Northeast.....	7	Open.....	83, 104, 106, 173, 174, 209, 220, 300, 372, 386, 389, 393, 396, 467, 520, 672
Northern.....	7, 13, 156, 371, 466, 625, 693, 694	Open Line	173, 393, 512
Notarised.....	221	Operate.....	206, 616, 621, 627
Note book.....	681	<i>Operating</i>	1, 2, 16, 80, 81, 90, 119, 236, 246, 295, 297, 298, 300, 301, 303, 307, 308, 309, 310, 311, 312, 313, 324, 327, 331, 333, 335, 337, 340, 344, 348, 366, 377, 412, 417, 543, 549, 551, 558, 563, 573, 574, 584, 667
Notes	64, 72, 74, 75, 139, 140, 141, 142, 143, 165, 185, 199, 210, 211, 212, 213, 214, 215, 216, 233, 237, 260, 264, 265, 272, 276, 287, 288, 292, 297, 322, 324, 343, 389, 395, 396, 398, 440, 441, 459, 461, 462, 463, 475, 476, 486, 487, 489, 490, 492, 493, 495, 500, 511, 526, 530, 531, 532, 536, 545, 546, 553, 586, 588, 594, 603, 608, 613, 681, 683, 684		
Noting	688		
NPS	50, 144, 594, 602		
NR Cell	267, 268		
NRTU	612, 629, 651		
NRUCC.....	241, 285		
NS demand.....	508, 510		
NTES	314, 317, 320, 321, 359, 366		

INDEX

- Operation 16, 24, 67, 77, 81, 111, 116, 198, 199, 203, 263, 273, 298, 301, 303, 306, 308, 309, 313, 315, 317, 327, 329, 332, 338, 340, 341, 343, 349, 362, 369, 375, 376, 386, 402, 426, 428, 429, 439, 443, 479, 548, 551, 553, 554, 560, 567, 616, 617, 618, 622, 625, 629, 658, 661, 663
- Operational... 106, 107, 259, 285, 295, 297, 300, 306, 307, 317, 318, 326, 337, 338, 352, 361, 402, 593, 596, 619, 662, 667
- Operations.....xxx, 17, 45, 68, 70, 71, 105, 149, 150, 154, 164, 168, 201, 205, 206, 207, 236, 244, 246, 295, 297, 298, 299, 300, 301, 302, 304, 305, 308, 309, 310, 311, 312, 314, 317, 318, 324, 327, 328, 331, 332, 334, 337, 338, 341, 348, 349, 351, 354, 359, 361, 362, 364, 365, 366, 375, 376, 381, 386, 403, 404, 421, 426, 428, 433, 434, 445, 455, 456, 479, 484, 486, 498, 501, 554, 555, 574, 584, 585, 587, 590, 591, 616, 617, 620, 626, 628, 629, 662, 667
- Opinion . 128, 163, 203, 230, 585, 586, 599, 607
- Optical..... 392, 409
- Optimum 124, 194, 295, 299, 301, 316, 318, 319, 329, 332, 338, 341, 342, 376, 403, 405, 518
- Option 47, 524
- Organisation... 17, 20, 23, 24, 28, 32, 33, 64, 81, 100, 111, 132, 133, 149, 170, 173, 174, 175, 198, 209, 214, 218, 235, 237, 239, 250, 296, 297, 299, 300, 302, 303, 325, 330, 334, 344, 366, 370, 372, 387, 388, 392, 393, 394, 395, 397, 400, 402, 403, 404, 440, 460, 464, 477, 498, 523, 524, 548, 549, 550, 553, 554, 555, 564, 567, 583, 593, 595, 596, 611, 619, 620, 621, 658, 667, 669, 672, 682
- Organisations 173, 250, 393
- organizations.. 1, 2, 79, 100, 207, 396, 404, 606, 671, 680
- Originating 248, 297, 313, 315, 318, 319, 324
- Oscillation..... 662
- Oscillograph..... 678
- OSD 314
- Out agencies..... 74, 241
- Outdoor 153, 161, 167, 684
- Outlay .. 59, 66, 69, 77, 190, 203, 227, 231, 442, 445, 446, 469, 481, 626
- output ... 128, 207, 299, 308, 321, 349, 360, 473, 483, 484, 659
- Outsourcing.... 24, 197, 362, 449, 460, 570, 579, 684, 685
- Outstanding 48, 65, 66, 68, 69, 70, 73, 82, 83, 84, 136, 240, 246, 267, 276, 279, 280, 281, 288, 291, 297, 309, 315, 316, 322, 324, 445, 446, 448, 459, 469, 481, 482, 494, 529, 532, 534, 535, 536, 537, 538, 542, 577, 590, 597, 598, 608
- Outstation..... 113
- Outturn 68, 69, 434, 438, 444, 445, 446, 474, 475, 481, 528, 534
- Out-turn Statement..... 481
- Outward 244, 265, 266, 316, 345, 346
- Over . 47, 82, 144, 184, 264, 271, 300, 307, 344, 366, 367, 369, 373, 431, 432, 443, 455, 464, 501, 509, 545, 557, 564, 665
- Over Head..... 369, 373, 665
- Over time 47, 317, 409, 443
- Overcharges 75, 236, 267, 291, 479, 481
- Overhaul..... 366, 428, 449, 450
- Overhauling . 184, 185, 186, 193, 198, 390, 432, 434
- Overhauls 467
- Overheads 446, 477, 478
- Overloading 261
- Oversight..... 207, 671
- Oversized 305
- Overstock..... 509, 545, 546
- Overtime 41, 47, 66, 103, 124, 315, 438, 439, 442, 443, 470, 471, 472
- Owned.. 371, 432, 436, 451, 460, 619, 620, 621, 627, 628, 629
- P*
- P.O. 507, 508, 509, 510, 523, 525, 526, 527, 544
- P.T.Os ... 138, 140, 141, 142, 211, 212, 214, 215
- PAC..... 159, 170, 520
- Paint 486, 669
- Pakistan..... 13
- PAM 318, 319, 358, 359, 366, 456
- PAN 51
- Panel 183, 186, 386, 400, 401, 564
- paperless..... 3, 317, 687
- PAR..... 690, 691
- Para 17, 18, 20, 21, 27, 28, 39, 40, 61, 101, 102, 107, 108, 109, 110, 111, 113, 114, 115, 116, 118, 119, 120, 121, 124, 131, 133, 134, 135, 155, 157, 158, 159, 162, 163, 164, 188, 189, 190, 191, 193, 194, 195, 198, 200, 201, 202, 203, 206, 207, 220, 221, 223, 225, 227, 228,

230, 232, 236, 245, 246, 255, 257, 258, 261, 262, 263, 264, 268, 269, 272, 274, 275, 276, 280, 281, 286, 301, 314, 328, 329, 333, 343, 345, 347, 349, 350, 351, 353, 354, 356, 357, 358, 359, 360, 362, 363, 364, 371, 372, 373, 374, 375, 377, 378, 380, 381, 391, 401, 435, 436, 437, 440, 441, 442, 445, 446, 447, 449, 450, 451, 452, 455, 458, 469, 470, 474, 475, 476, 477, 478, 480, 481, 482, 483, 484, 499, 501, 502, 512, 526, 535, 537, 551, 562, 577, 583, 584, 590, 608, 659	329, 338, 364, 379, 434, 550, 566, 568, 575, 628
Paragraph .65, 69, 439, 440, 445, 448, 453, 468, 469, 476, 479, 595	Passes .27, 94, 95, 121, 122, 126, 133, 138, 140, 141, 142, 143, 169, 211, 212, 213, 214, 215, 293, 346, 442, 470, 486, 487, 488, 491, 492, 495, 531, 544, 546, 602, 608, 675, 676, 679, 681, 682, 683, 685
Paragraphs 68, 70, 374, 437, 438, 445, 448, 449, 452, 468, 528	Patents 426
Parameters....xxx, 23, 40, 70, 97, 149, 155, 178, 181, 245, 311, 374, 401, 402, 433, 484, 501, 511, 559, 570, 594, 614, 661, 689	Pathology 684
Paras.....89, 191, 193, 201, 298, 322, 442, 469, 477, 511, 539	Patrolling..... 575
Parcel ...70, 71, 74, 81, 186, 235, 237, 238, 239, 240, 243, 244, 245, 253, 255, 268, 270, 271, 272, 276, 278, 291, 295, 325, 329, 584	Pay ...xxx, 25, 26, 27, 33, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 53, 59, 66, 69, 72, 79, 80, 81, 93, 94, 95, 97, 98, 99, 104, 106, 108, 109, 110, 112, 114, 116, 117, 118, 119, 120, 123, 125, 126, 127, 128, 129, 134, 135, 136, 137, 138, 139, 140, 144, 145, 146, 155, 158, 161, 162, 177, 191, 206, 211, 215, 216, 231, 248, 258, 259, 265, 266, 267, 268, 277, 292, 293, 343, 346, 355, 356, 380, 401, 410, 436, 437, 439, 442, 445, 453, 463, 469, 470, 471, 472, 474, 475, 488, 489, 493, 494, 496, 545, 567, 570, 574, 576, 577, 578, 585, 594, 602, 603, 622, 623, 681, 685
Parcels....71, 238, 240, 242, 268, 271, 287, 291, 293, 301, 337	Payroll.....40, 95, 176, 183, 434, 511, 660
Parking 245, 688	PC ..50, 107, 114, 115, 124, 126, 130, 147, 361, 366, 556
Parliament 4, 10, 12, 16, 20, 23, 30, 32, 76, 200, 202, 254, 297, 301, 312, 322, 324, 332, 366, 550, 566, 695, 697, 706	PCC..... 258, 259
Parliamentary20, 23, 97, 297, 324, 396, 430, 550, 551, 552, 553, 554, 555	PCCM 236
Part-I14, 136, 137, 485, 601	PCDO.....23, 25, 26, 28, 30, 185, 209, 374, 396, 424, 427, 462, 545, 675, 676, 677, 679, 680, 684
Part-II.....14, 120, 135, 136, 267, 485	PCE 223, 496
Partnership204, 354, 380, 411, 624	PCEE.....370, 371, 372, 382, 383, 384, 466, 496
Pass25, 26, 27, 121, 122, 133, 185, 289, 488, 545, 577, 602	PCMD 149, 164, 170
Passengerxxx, 44, 45, 70, 71, 74, 78, 81, 82, 164, 176, 178, 181, 196, 205, 235, 236, 237, 239, 240, 242, 243, 244, 245, 250, 268, 269, 270, 272, 273, 276, 277, 283, 290, 295, 297, 298, 299, 300, 301, 303, 305, 306, 307, 308, 312, 313, 318, 325, 327, 328, 329, 330, 337, 338, 340, 341, 344, 345, 348, 352, 360, 365, 369, 375, 376, 377, 379, 380, 386, 395, 397, 398, 403, 404, 412, 421, 425, 427, 429, 431, 432, 456, 457, 459, 559, 566, 569, 575, 584, 617, 623, 624, 628, 661	PCME 424, 427, 466, 496
Passengers 37, 71, 149, 151, 154, 164, 166, 168, 196, 199, 235, 236, 238, 242, 248, 249, 250, 268, 270, 272, 273, 277, 282, 295, 299, 312,	PCMM466, 496, 499, 504, 519, 540, 541
	PCOM.....300, 303, 309, 324, 327, 366
	PCPO 94, 133, 466, 496
	PCSO 549, 555, 558
	PCSTE 388, 394, 396
	PCV..... 366
	PDA90, 496, 611, 614, 615, 693, 695
	PED.....39, 93, 147, 170, 236, 549, 563
	Penal 260, 600, 601
	Penalties ...58, 96, 126, 224, 488, 495, 546, 579, 681, 685, 690
	Penalty42, 90, 119, 123, 124, 134, 261, 341, 527, 541, 572, 633, 634, 635, 636, 637, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654

INDEX

- Pending ..21, 22, 28, 74, 97, 186, 225, 246, 268,
275, 280, 315, 364, 460, 503, 508, 509, 544,
572, 689, 690
- Pension.....37, 40, 49, 51, 77, 81, 82, 90, 96, 97,
98, 116, 134, 135, 136, 137, 577
- Percentage 43, 51, 52, 56, 58, 66, 67, 68, 74, 75,
110, 190, 195, 206, 222, 319, 329, 376, 443,
446, 469, 472, 478, 480, 481, 524, 525, 534,
535, 578
- Performancexxx, 2, 14, 21, 28, 30, 95, 113,
119, 125, 187, 207, 216, 223, 233, 268, 279,
297, 299, 301, 304, 309, 311, 313, 315, 316,
319, 320, 321, 324, 328, 329, 332, 333, 343,
345, 346, 347, 348, 349, 350, 351, 353, 354,
356, 359, 363, 364, 375, 376, 378, 380, 381,
395, 396, 397, 401, 405, 416, 418, 429, 430,
462, 484, 488, 509, 510, 514, 515, 517, 523,
529, 551, 552, 585, 587, 614, 634, 635, 636,
637, 638, 639, 640, 641, 642, 643, 644, 645,
648, 649, 650, 651, 652, 653, 654, 658, 659,
660, 663, 670, 675, 676, 687, 690, 691, 694,
709
- Periodic 253
- periodical13, 209, 377, 422
- Periodical20, 29, 30, 67, 73, 107, 109, 119, 151,
153, 163, 164, 167, 168, 186, 187, 194, 249,
253, 258, 269, 270, 274, 279, 297, 299, 324,
361, 366, 381, 391, 392, 405, 421, 428, 432,
444, 449, 450, 462, 473, 481, 528, 532, 545,
574, 682, 685
- Periodicals..... 685
- Periodicity.....107, 193, 376, 539, 660
- Perishable..... 271, 279
- Permanent52, 79, 93, 96, 114, 117, 123, 129,
174, 186, 197, 199, 200, 210, 319, 326, 329,
353, 469, 622, 669
- Permissible..... 259
- Personal....46, 99, 103, 130, 147, 297, 323, 366,
572, 577
- Personnel* .16, 20, 30, 93, 94, 97, 102, 105, 118,
120, 128, 130, 132, 133, 137, 139, 143, 147,
167, 292, 404, 424, 464, 466, 488, 496, 577,
584, 618, 660, 673, 681, 687, 690
- Petroleum 366, 499
- Petty56, 214, 215, 216, 223, 332, 487, 492, 537,
572, 681
- PF...40, 49, 97, 98, 99, 116, 118, 146, 184, 493,
494, 496, 577
- PFA 146, 466, 496
- PFRDA 50
- PG223, 224, 225, 226, 284
- PGCIL..... 372
- Pharmacists 684
- PHOD453, 459, 464, 554, 564
- Physical....55, 84, 142, 175, 179, 182, 208, 214,
215, 225, 230, 233, 247, 257, 342, 360, 514,
533, 575, 578, 595, 597, 598, 628, 633, 660,
675, 676, 679, 688, 690
- Piece..... 438, 472, 484, 659
- Piece work..... 472, 473
- Pilferage264, 458, 569, 572, 581, 683
- Pilgrim 290
- Pilot..... 382
- Pilots45, 113, 306, 307, 308, 311, 316, 348,
357, 358, 380, 553
- PIMS 660, 687, 690
- Pink Book77, 178, 200, 201, 422, 436
- Pipavav..... 612, 626, 646
- Pivot..... 455, 456, 663
- PL..... 499, 500, 507
- Plan 70, 77, 79, 99, 181, 186, 297, 300, 301,
308, 311, 318, 323, 324, 325, 338, 347, 353,
361, 362, 365, 367, 390, 394, 396, 397, 406,
464, 484, 485, 550, 552, 553, 554, 555, 556,
557, 559, 561, 562, 600, 659
- Plan Head..... 181, 464
- Planning .24, 32, 40, 94, 95, 100, 147, 149, 150,
154, 155, 157, 160, 168, 178, 184, 186, 188,
196, 198, 208, 246, 254, 295, 296, 297, 299,
301, 302, 303, 304, 305, 308, 309, 310, 312,
317, 318, 319, 322, 323, 326, 327, 330, 331,
336, 338, 340, 341, 342, 348, 349, 365, 369,
370, 371, 373, 381, 388, 396, 406, 421, 424,
425, 426, 427, 428, 429, 450, 456, 467, 477,
484, 488, 498, 499, 513, 555, 559, 563, 593,
618, 619, 622, 627, 629, 659
- Plans..... 107, 174, 175, 190, 197, 220, 301, 303,
336, 344, 389, 398, 421, 456, 599
- Plant78, 141, 142, 157, 203, 212, 213, 215, 216,
346, 411, 412, 421, 426, 427, 430, 431, 433,
446, 452, 464, 477, 478, 485, 486, 489, 491,
492, 493, 495, 570, 591, 614, 670, 675, 676,
679, 680, 683, 685
- Plants.... 151, 158, 159, 162, 170, 171, 187, 216,
327, 330, 331, 332, 333, 334, 335, 336, 346,
366, 427, 454, 462, 464, 660, 671, 678, 680,
684, 685
- Platforms..... 238, 241, 278
- PLIL 611, 621, 641
- PM.....236, 297, 324, 325, 366

PME316, 347, 358, 366, 554, 558, 564
 PMIS 660, 676
 PMO.....19, 22, 28, 284, 552
 PMS41, 70, 244, 245, 253, 271
 PNM..... 93, 96, 297, 322
 POH318, 322, 366, 376, 432, 436, 450, 451,
 452, 455, 458, 459, 460, 461, 464
 Point & Crossing..... 184, 185
 Points and crossings 192, 665
 Police ...123, 249, 250, 251, 274, 275, 326, 344,
 566, 567, 568, 569, 573, 574, 577
 Police Vouchers 274
 Policy .16, 17, 18, 19, 21, 32, 50, 54, 57, 79, 93,
 94, 104, 130, 131, 149, 150, 159, 202, 214,
 221, 222, 240, 242, 243, 244, 255, 268, 270,
 281, 285, 286, 298, 301, 303, 308, 310, 322,
 325, 326, 343, 362, 372, 388, 393, 394, 395,
 399, 426, 429, 462, 479, 489, 490, 493, 499,
 520, 521, 542, 545, 546, 557, 583, 586, 588,
 589, 595, 605, 614, 619, 673
 Pollution..... 454, 464
 POM.....18, 21, 25, 30, 556
 Port.....205, 341, 356, 527, 583, 625, 626
 Portal.....99, 156, 187, 225, 300, 381, 502, 504,
 505, 516, 670, 672, 692
 Porters288, 289, 291, 293
 Post 41, 42, 43, 46, 96, 100, 101, 104, 108, 114,
 119, 121, 122, 125, 126, 134, 137, 139, 163,
 184, 187, 203, 221, 237, 245, 273, 282, 318,
 344, 380, 408, 436, 475, 523, 567, 568, 571,
 572, 573, 574, 597, 602, 673
 Postal.....84, 275, 325, 432, 436, 470
 Posters..... 556, 560
 Postponement..... 42
 Posts24, 27, 41, 42, 45, 93, 94, 95, 98, 100,
 101, 102, 105, 108, 113, 118, 119, 137, 139,
 155, 177, 275, 396, 401, 468, 488, 493, 495,
 555, 568, 575, 576, 578, 682
 Potentiality 599
 Power24, 62, 79, 89, 94, 95, 100, 113, 147, 179,
 180, 186, 203, 282, 300, 301, 304, 305, 308,
 310, 311, 315, 331, 332, 335, 336, 338, 340,
 341, 353, 354, 360, 365, 369, 371, 372, 375,
 376, 378, 396, 421, 424, 428, 429, 435, 460,
 488, 490, 499, 542, 590, 614, 623, 645, 646,
 647, 662, 663, 664, 671, 675, 676
 PPO 672
 PPP.39, 204, 205, 206, 207, 208, 216, 233, 237,
 263, 354
 Practice...55, 164, 303, 342, 446, 512, 544, 550,
 580, 666
 Practising 46
 PRAN..... 49, 117
 PREM18, 30, 93, 96, 297, 322, 550, 556
 Premature 134, 198, 460
 Premier..... 255, 658
 Prepaid 598
 Preparation94, 150, 152, 156, 174, 175, 176,
 189, 288, 291, 297, 300, 301, 303, 311, 315,
 322, 335, 371, 372, 389, 396, 398, 400, 426,
 500, 506, 507, 550, 552, 554, 555, 556, 557,
 558, 559, 666, 668
 Prescribed.28, 38, 45, 46, 47, 48, 49, 50, 51, 55,
 56, 58, 59, 60, 61, 63, 64, 66, 73, 75, 104,
 106, 107, 110, 111, 112, 113, 114, 116, 117,
 120, 124, 125, 127, 128, 129, 130, 131, 133,
 158, 159, 163, 164, 169, 195, 220, 221, 222,
 223, 226, 227, 229, 231, 255, 256, 261, 263,
 272, 273, 274, 278, 288, 291, 305, 327, 330,
 331, 332, 333, 334, 335, 336, 338, 354, 355,
 356, 378, 390, 436, 437, 438, 441, 449, 453,
 460, 471, 472, 476, 479, 521, 522, 525, 526,
 528, 530, 532, 535, 539, 542, 560, 574, 575,
 576, 577, 578, 579, 580, 585, 586, 588, 589,
 590, 594, 596
 Presenting Officer 19, 30, 282
 President.10, 11, 12, 13, 57, 104, 126, 129, 130,
 202, 222, 225, 254, 282, 284, 297, 324, 325,
 605, 606
 PRESS..... 251, 321
 Prevention 454, 569, 573
 Preventive28, 149, 151, 264, 548, 550, 553, 560
 Price List..... 545
 Priced ledgers.....64, 526, 529, 532, 533, 540
 Prime 284, 366, 695, 697
 Principal .3, 5, 12, 13, 17, 18, 21, 25, 30, 33, 39,
 93, 94, 105, 122, 130, 132, 133, 139, 147,
 149, 170, 173, 174, 198, 208, 236, 295, 297,
 300, 302, 327, 328, 335, 366, 372, 424, 427,
 464, 466, 485, 486, 488, 489, 490, 496, 498,
 499, 512, 513, 519, 549, 555, 563, 564, 567,
 568, 569, 578, 611, 672, 695, 706
 Principal Director.....3, 5, 13, 466, 695, 706
 Principles7, 192, 233, 348, 351, 413, 444, 478,
 479, 511, 586, 588, 594
 Printed65, 66, 67, 69, 72, 74, 248, 273, 289,
 442, 443, 444, 445, 471, 472, 473, 474, 479,
 532, 534, 535, 536
 Printing presses 499, 535

INDEX

- Prior 196, 591
- Private 36, 63, 129, 134, 140, 161, 162, 168, 175, 177, 189, 192, 204, 205, 208, 210, 228, 233, 243, 244, 262, 274, 283, 289, 290, 291, 307, 331, 340, 347, 348, 354, 380, 391, 397, 411, 425, 432, 434, 451, 453, 458, 459, 460, 468, 469, 471, 485, 535, 623, 624, 665, 667, 671, 685
- Privilege 30, 121, 122, 126, 133, 496
- Privileges 105, 360, 362, 690
- Probation 103
- Procedure 94, 332, 395, 403, 475, 569, 573, 574, 589, 599, 600, 691
- Procedures 587
- Procurement xxx, 25, 27, 28, 36, 152, 156, 158, 159, 162, 170, 176, 187, 243, 298, 313, 320, 327, 330, 331, 332, 333, 334, 335, 336, 343, 369, 370, 373, 375, 380, 382, 395, 398, 399, 400, 421, 426, 427, 429, 431, 434, 458, 459, 460, 467, 490, 498, 499, 500, 501, 502, 504, 506, 508, 514, 516, 520, 522, 539, 560, 578, 579, 584, 606, 609, 621, 660, 678, 679, 684
- Product 660, 661
- Production 2, 9, 17, 47, 67, 78, 82, 101, 102, 104, 110, 111, 128, 156, 158, 187, 308, 320, 322, 325, 326, 362, 369, 388, 394, 418, 421, 422, 424, 425, 427, 429, 440, 442, 443, 446, 447, 466, 467, 469, 470, 471, 475, 477, 478, 479, 480, 483, 485, 486, 496, 502, 509, 513, 514, 516, 519, 584, 606, 609, 658, 659, 663, 671
- Productivity 47, 93, 96, 128, 138, 139, 203, 315, 317, 364, 380, 396, 406, 438, 472, 498, 577
- Profession 50
- Profit 68, 82, 132, 162, 237, 240, 342, 438, 470, 472, 477, 483, 589, 591, 597, 613, 614, 629
- Profits 68, 207, 438, 444, 452, 472, 473
- Proforma 66, 68, 437, 442, 444, 446, 449
- Proforma invoice 527
- Programme 53, 66, 77, 138, 140, 150, 151, 157, 158, 165, 167, 170, 174, 175, 178, 179, 180, 181, 188, 194, 199, 214, 274, 324, 325, 367, 374, 389, 391, 397, 400, 405, 408, 410, 421, 422, 425, 426, 427, 430, 431, 433, 458, 464, 467, 468, 479, 485, 490, 493, 511, 529, 532, 540, 557, 619, 670, 681, 682
- programs 14, 587
- Progress 178, 179, 180, 181, 186, 187, 199, 209, 211, 424, 486, 491, 503, 508, 509, 510, 675, 676, 677, 679, 680
- progressive 55, 69, 86, 351, 445
- Project 176, 179, 181, 203, 204, 218, 361, 362, 371, 380, 386, 393, 395, 397, 404, 406, 407, 425, 593, 616, 617, 618, 619, 624, 627, 651, 660
- Projections 667
- Projects 78, 174, 175, 178, 179, 188, 197, 204, 205, 206, 207, 218, 233, 322, 331, 370, 372, 380, 388, 389, 393, 396, 397, 399, 400, 406, 411, 413, 434, 584, 616, 618, 619, 621, 622, 623, 624, 629, 651, 664, 675, 676, 677, 678, 679, 680
- Proliferation 660
- Promotion 2, 42, 50, 94, 97, 102, 103, 104, 107, 109, 119, 120, 125, 126, 137, 139, 429, 471, 567, 605, 682
- Proof Book 289
- Propelling 366
- Proper 57, 138, 140, 166, 190, 197, 199, 220, 223, 278, 299, 408, 427, 428, 460, 473, 484, 488, 495, 500, 559, 578, 659
- Property 20, 23, 51, 110, 201, 279, 291, 453, 566, 567, 568, 569, 572, 573, 574, 575, 576, 581, 587
- Proportionate 110, 195
- Proprietary 159, 170, 520, 521
- Propriety 14, 53, 54, 59, 118, 157, 188, 219, 231, 435, 468, 523, 588, 602, 603
- Protection 75, 93, 126, 184, 186, 199, 399, 432, 453, 454, 566, 567, 568, 569, 573, 575, 576
- Provident 37, 49, 81, 98, 116, 131, 471, 483, 496, 567, 598, 602
- Provision 139, 154, 179, 240, 241, 243, 245, 247, 272, 283, 325, 354, 377, 401, 425, 453, 559, 560, 586, 625, 673
- Provisional 440
- PRS xxx, 41, 70, 71, 236, 239, 241, 244, 245, 250, 253, 254, 269, 273, 274, 286, 321, 395, 404, 417, 418
- PSR 555
- PSU 78, 170, 372, 620, 623, 625, 629
- PSUs 2, 156, 187, 284, 372, 446, 502, 611, 633, 675, 676, 677, 680
- Psycho 554, 670, 680
- Psychology 576
- PTO 30, 122, 496, 545
- Public 16, 17, 18, 19, 21, 22, 28, 32, 36, 57, 101, 102, 111, 114, 119, 134, 159, 163, 170, 175, 197, 199, 204, 205, 206, 207, 209, 220, 233, 235, 236, 237, 238, 239, 244, 250, 264, 273,

284, 285, 301, 308, 323, 325, 326, 328, 331,
333, 350, 354, 373, 380, 392, 409, 411, 436,
484, 503, 513, 520, 521, 540, 550, 552, 588,
624, 628, 659, 660, 662, 667, 670, 671
Publication ...246, 503, 506, 507, 558, 670, 671,
682
Pulling..... 357, 566
Pulse..... 154, 168
Punctual299, 306, 330, 456
Punctuality ...295, 298, 299, 301, 303, 304, 305,
312, 313, 318, 319, 324, 325, 326, 328, 329,
330, 332, 333, 336, 340, 345, 358, 359, 366,
395, 396, 428, 434, 456, 457
Punishments 551
Punitive 261
Purchase ...25, 27, 38, 50, 64, 65, 129, 130, 143,
151, 152, 155, 156, 158, 159, 168, 177, 210,
222, 272, 273, 400, 404, 405, 450, 461, 463,
487, 488, 490, 491, 492, 493, 495, 499, 500,
501, 507, 508, 509, 510, 519, 520, 521, 522,
523, 524, 525, 526, 530, 535, 537, 538, 542,
545, 546, 584, 607, 617, 671, 672, 681, 682,
683, 684
Purchase Orders ...155, 461, 487, 519, 521, 525,
545
Purchases 542, 683
PUs.99, 178, 179, 422, 425, 466, 472, 505, 658,
661, 663, 676, 677
PVC..... 222, 224
PWP 179, 181, 396

Q

Qualification 103, 104, 105, 118, 137, 139, 651,
690
Qualifying51, 135, 136, 690
Quality .128, 149, 150, 151, 154, 160, 166, 168,
205, 312, 314, 338, 362, 364, 376, 389, 395,
426, 429, 434, 451, 460, 466, 484, 492, 496,
515, 517, 519, 523, 526, 541, 544, 622, 627,
659, 661, 663, 665, 666, 669, 671, 676, 677
Quantum ..23, 97, 155, 178, 245, 311, 374, 401,
501, 570, 594
Quarters....43, 48, 49, 56, 96, 98, 109, 118, 131,
132, 139, 141, 176, 195, 197, 210, 223, 285,
309, 310, 352, 409, 558, 581, 597
Queries 202, 507, 508
Question..... 141, 142, 407
Questions .75, 97, 254, 297, 324, 357, 396, 430,
555
Quota.....95, 102, 104, 254

R

R Note..... 510
R&D..... 658, 664, 671, 672
R.M.C 212, 214, 487
R/C 499
R/Note..... 508, 509, 510
Radiology..... 156, 673
Rail.....113, 156, 170, 183, 184, 185, 186, 187,
193, 205, 206, 241, 267, 283, 284, 338, 342,
354, 355, 356, 365, 366, 367, 372, 373, 381,
425, 426, 427, 496, 502, 510, 564, 593, 611,
612, 617, 618, 621, 622, 624, 625, 626, 627,
628, 629, 630, 636, 644, 645, 647, 651, 663,
665, 669
Rail buses 663
Rail cars 663
Rail Sanraksha 37
Railnet.....99, 404, 406, 408, 409, 687, 690
Rail-road 239
Rails 187, 665
Railtel...320, 395, 396, 397, 612, 618, 629, 637,
650
Railway ..xxx, 16, 17, 18, 19, 20, 21, 22, 23, 24,
26, 27, 28, 30, 32, 33, 35, 36, 37, 38, 39, 41,
43, 45, 48, 53, 54, 55, 56, 57, 58, 60, 62, 63,
65, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 81,
82, 83, 84, 86, 87, 88, 89, 93, 94, 95, 96, 97,
99, 100, 101, 102, 103, 104, 105, 106, 107,
108, 109, 110, 111, 113, 114, 115, 116, 117,
118, 119, 120, 121, 122, 123, 124, 125, 126,
127, 128, 129, 130, 131, 132, 133, 134, 135,
136, 137, 138, 139, 140, 141, 142, 147, 149,
150, 151, 152, 153, 154, 156, 157, 159, 160,
161, 162, 163, 164, 165, 166, 167, 168, 170,
171, 173, 174, 175, 176, 177, 178, 179, 180,
181, 182, 185, 187, 188, 189, 190, 191, 192,
194, 195, 196, 197, 198, 199, 200, 201, 202,
203, 204, 205, 206, 207, 208, 210, 212, 213,
214, 218, 219, 220, 221, 222, 223, 224, 225,
227, 228, 230, 231, 235, 236, 237, 238, 239,
240, 241, 242, 244, 245, 246, 247, 248, 250,
254, 255, 256, 257, 258, 259, 260, 261, 263,
264, 265, 267, 268, 269, 270, 272, 273, 274,
275, 277, 278, 279, 281, 282, 283, 284, 285,
286, 287, 289, 292, 295, 297, 298, 299, 300,
301, 302, 303, 307, 308, 309, 310, 311, 314,
316, 317, 318, 319, 320, 321, 322, 323, 324,
325, 326, 327, 328, 329, 330, 331, 333, 342,
344, 353, 354, 355, 356, 358, 359, 360, 361,
365, 366, 367, 369, 370, 371, 372, 373, 375,

INDEX

- 376, 377, 378, 379, 380, 381, 382, 383, 384,
386, 387, 388, 392, 393, 394, 395, 396, 398,
400, 401, 402, 404, 406, 408, 409, 411, 413,
415, 416, 417, 418, 419, 421, 422, 424, 425,
426, 427, 429, 434, 435, 436, 439, 442, 446,
447, 448, 449, 450, 451, 452, 453, 454, 457,
464, 466, 467, 468, 469, 470, 471, 474, 475,
477, 483, 484, 485, 487, 488, 495, 496, 498,
499, 500, 501, 502, 504, 508, 509, 511, 512,
514, 516, 518, 520, 521, 524, 525, 527, 528,
529, 530, 533, 535, 541, 542, 543, 548, 549,
550, 551, 552, 553, 554, 555, 556, 557, 558,
559, 560, 561, 562, 563, 566, 567, 568, 569,
570, 571, 572, 573, 574, 575, 576, 577, 578,
579, 580, 581, 583, 584, 585, 589, 593, 594,
598, 599, 602, 605, 606, 607, 608, 609, 611,
612, 616, 617, 618, 619, 622, 623, 624, 625,
626, 627, 628, 629, 633, 635, 636, 637, 638,
639, 640, 643, 645, 646, 647, 648, 658, 659,
660, 661, 662, 663, 664, 665, 666, 667, 669,
671, 672, 673, 678, 681, 682, 687, 689, 690
- Railway Board .3, 5, 6, 9, 11, 12, 13, 14, 16, 17,
18, 19, 23, 24, 32, 33, 41, 43, 45, 48, 60, 76,
77, 79, 83, 93, 94, 96, 99, 100, 102, 104,
105, 106, 107, 118, 120, 124, 128, 131, 133,
134, 137, 149, 150, 151, 156, 157, 159, 161,
165, 167, 171, 173, 174, 175, 178, 179, 180,
181, 185, 188, 195, 196, 198, 200, 201, 202,
203, 220, 222, 223, 224, 231, 236, 239, 241,
242, 244, 246, 254, 255, 256, 257, 258, 259,
260, 263, 267, 268, 269, 270, 275, 277, 278,
281, 283, 284, 285, 295, 297, 299, 300, 301,
302, 303, 309, 310, 321, 326, 327, 330, 333,
353, 355, 357, 358, 359, 361, 366, 370, 372,
373, 375, 376, 378, 381, 386, 387, 388, 394,
395, 396, 400, 406, 422, 424, 425, 429, 434,
435, 436, 446, 450, 451, 454, 457, 467, 468,
469, 474, 483, 498, 499, 509, 521, 524, 525,
529, 541, 542, 548, 549, 550, 553, 554, 556,
557, 559, 560, 561, 562, 567, 574, 576, 577,
578, 579, 583, 584, 593, 598, 599, 602, 605,
606, 607, 608, 618, 622, 658, 663, 666, 669,
671, 672, 673, 682, 687, 694, 695, 702, 704,
706
- Railwaysxxxix, xxx, 3, 16, 17, 20, 32, 35, 36, 37,
38, 58, 63, 66, 74, 77, 79, 82, 84, 86, 88, 89,
93, 94, 100, 101, 102, 104, 106, 107, 118,
124, 128, 131, 132, 149, 150, 151, 156, 157,
160, 164, 165, 166, 173, 175, 178, 179, 180,
181, 187, 188, 189, 190, 191, 193, 197, 199,
200, 206, 218, 225, 228, 237, 239, 242, 244,
246, 248, 250, 255, 256, 260, 261, 264, 267,
268, 273, 275, 279, 280, 281, 282, 283, 284,
285, 286, 295, 297, 299, 300, 301, 302, 304,
307, 309, 310, 316, 318, 320, 322, 324, 325,
326, 327, 329, 330, 333, 341, 343, 344, 347,
356, 361, 364, 366, 370, 371, 372, 373, 375,
376, 377, 381, 382, 386, 393, 400, 403, 404,
407, 408, 409, 417, 421, 422, 426, 427, 430,
434, 435, 436, 437, 440, 446, 450, 452, 458,
460, 461, 466, 467, 468, 469, 470, 477, 479,
480, 482, 483, 486, 487, 492, 501, 502, 504,
505, 506, 513, 514, 515, 516, 518, 519, 521,
524, 529, 530, 532, 540, 549, 551, 552, 553,
556, 561, 566, 567, 568, 569, 574, 577, 578,
583, 584, 585, 593, 599, 605, 606, 608, 616,
617, 618, 619, 620, 621, 622, 623, 624, 625,
626, 627, 646, 647, 658, 659, 662, 663, 664,
665, 666, 667, 668, 669, 670, 671, 675, 676,
677, 680, 687, 690
- Rajbhasha..... 18, 19, 179, 551
- Rajdhani268, 271, 325, 346, 665
- Rake244, 246, 247, 261, 263, 293, 297, 300,
307, 308, 310, 315, 318, 319, 320, 322, 338,
342, 355, 356, 359, 363, 364, 366, 367, 455,
456
- Rakes....259, 260, 297, 305, 308, 310, 315, 316,
322, 326, 338, 341, 344, 364
- RAMxxx, 1, 2, 290, 577, 579, 693, 694
- Rashtriya 37
- Rate43, 44, 45, 46, 47, 48, 49, 50, 51, 53, 57,
60, 61, 62, 67, 72, 75, 110, 111, 114, 115,
116, 129, 131, 132, 136, 142, 159, 181, 219,
225, 236, 239, 242, 254, 255, 257, 258, 260,
270, 271, 287, 381, 405, 407, 438, 441, 443,
446, 471, 472, 473, 474, 476, 478, 479, 499,
508, 509, 510, 523, 528, 529, 532, 533, 537,
539, 595, 672
- Rate Circulars 75, 254, 271
- Rates71, 171, 236, 239, 257, 326, 508, 591
- rating236, 240, 438, 515, 516, 517, 633, 634,
635, 636, 637, 638, 639, 640, 641, 642, 643,
644, 645, 648, 649, 650, 651, 652, 653, 654
- ratio .90, 312, 480, 518, 620, 622, 623, 624, 628
- Ration.....46, 493, 509, 570, 577, 578, 580
- Rationalisation 243, 259, 322
- Rationalization259, 301, 308, 332, 339, 340,
427
- Rationalized 72, 259

RB ..22, 23, 95, 96, 99, 100, 104, 105, 106, 107, 110, 111, 113, 114, 115, 117, 119, 120, 122, 124, 126, 127, 128, 129, 130, 131, 134, 135, 136, 137, 151, 155, 171, 173, 175, 177, 225, 295, 297, 320, 366, 399, 400, 401, 500, 501, 508, 509, 569, 578, 690, <i>See</i> Railway Board	Reconditioning..... 669
RBI.....326, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654	Reconnaissance..... 175
RBS..... 71, 72, 247	Records25, 26, 27, 29, 93, 99, 153, 154, 155, 162, 167, 168, 347, 558, 577, 681, 685, 689
RCF.....320, 326, 366, 427, 466, 472, 496, 515, 611	Recoupment 494, 522, 579
RCIL 611, 618, 637	recoverable.....35, 88, 116, 192, 224, 470, 478, 588, 597
RCT.....79, 281, 282, 283	Recoverable 280
RDSO.....79, 297, 320, 321, 353, 354, 366, 381, 395, 396, 425, 428, 430, 436, 464, 514, 515, 516, 517, 519, 523, 554, 561, 564, 658, 659, 660, 661, 662, 663, 664, 666, 667, 670, 671, 672, 673, 675, 677, 680, 682	Recoveries83, 90, 109, 116, 117, 118, 133, 142, 209, 210, 216, 227, 276, 279, 280, 378, 449, 452, 469, 471, 483, 488, 490, 536, 572, 602
RE 177, 370, 371, 372, 396, 401	Recovery ..49, 50, 126, 137, 138, 139, 143, 144, 145, 168, 209, 211, 213, 286, 293, 313, 337, 355, 361, 459, 460, 492, 675, 676, 677, 680, 682
Real-time..... 314	Recruitment.....24, 30, 93, 94, 95, 97, 101, 102, 103, 104, 119, 137, 139, 141, 142, 147, 155, 177, 396, 401, 488, 567, 569, 575, 583, 673, 682
Rebooking..... 291	Redevelopment 593
Receipt51, 59, 60, 62, 64, 86, 88, 104, 112, 120, 141, 142, 157, 159, 162, 164, 185, 187, 188, 194, 210, 228, 232, 244, 247, 256, 258, 264, 267, 275, 277, 278, 288, 292, 343, 367, 375, 376, 413, 434, 436, 440, 461, 463, 473, 474, 475, 486, 487, 494, 500, 503, 506, 507, 508, 509, 510, 511, 525, 526, 527, 528, 529, 530, 535, 536, 539, 540, 542, 544, 546, 550, 580, 581, 588, 598, 609, 672, 688, 689	Redressal.....96, 134, 244, 284, 325, 667
Receipt Transmit Note 474	Re-engagement94, 95, 105, 138, 140
Receipts.....37, 38, 65, 70, 71, 76, 84, 110, 131, 138, 140, 215, 235, 245, 248, 255, 256, 258, 270, 288, 289, 351, 413, 433, 462, 486, 487, 489, 490, 493, 511, 512, 529, 530, 532, 533, 534, 537, 542, 543, 546, 575, 586, 588, 594, 683, 684, 688, 689	References..19, 22, 28, 284, 297, 301, 324, 325, 327, 328, 332, 333, 395, 529, 672
Receipts & Payments 586, 588	Refresher.....143, 302, 334, 347, 554, 558
Reclamation 528	Refrigerated 243, 425
Recognized.....89, 122, 130, 587, 588, 597, 605	Refund.....62, 75, 236, 239, 240, 258, 265, 266, 276, 277, 282, 290, 293, 503
Recommendations.....21, 32, 37, 108, 160, 164, 180, 200, 298, 312, 324, 395, 396, 411, 426, 430, 483, 548, 551, 552, 553, 554, 558, 561, 589, 590	Refunds ..75, 236, 242, 267, 268, 269, 277, 288, 289, 290
Reconciliation54, 62, 65, 66, 67, 68, 75, 138, 139, 142, 146, 228, 229, 444, 473, 479, 482, 488, 494, 531, 533, 534, 536, 571, 595, 609, 633, 635, 636, 637, 638, 639, 640, 645, 646, 647, 648, 650	Regional..... 583, 585, 589, 628
	REGIS..... 50, 98
	Register24, 25, 26, 27, 41, 42, 44, 48, 52, 53, 55, 56, 62, 63, 64, 65, 68, 69, 86, 87, 88, 89, 90, 91, 99, 105, 109, 121, 122, 123, 138, 139, 140, 141, 142, 146, 153, 158, 159, 161, 162, 167, 182, 183, 185, 186, 187, 189, 190, 191, 193, 199, 208, 209, 210, 211, 212, 213, 214, 215, 216, 227, 228, 229, 230, 247, 256, 257, 258, 262, 266, 271, 287, 288, 289, 290, 291, 292, 293, 305, 307, 343, 345, 346, 347, 349, 375, 400, 405, 410, 419, 435, 437, 440, 442, 444, 445, 446, 450, 453, 458, 460, 462, 468, 469, 470, 474, 475, 480, 481, 482, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 500, 507, 508, 509, 510, 511, 525, 526, 528, 530, 531, 532, 535, 536, 537, 538, 539, 545, 546, 571, 572, 573, 577, 580, 581, 589, 596, 597, 598, 602, 609, 633, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 689

INDEX

- Registers ..25, 26, 27, 54, 55, 56, 69, 86, 87, 88,
119, 142, 159, 197, 199, 209, 210, 212, 213,
215, 216, 229, 230, 341, 345, 364, 448, 470,
489, 493, 529, 535, 536, 571, 580, 581, 682
- Registration....99, 156, 168, 221, 225, 244, 247,
257, 258, 265, 266, 278, 288, 305, 309, 404,
506, 508, 516, 517, 569, 571, 572, 583, 688
- Regular...96, 145, 154, 162, 166, 181, 298, 397,
557, 672
- Regularity 598
- regulations..... 14
- Regulations14, 38, 45, 93, 94, 96, 118, 124,
216, 233, 254, 256, 259, 274, 305, 308, 328,
357, 389, 471, 484, 548, 553, 573, 583, 588,
590, 595, 601, 602, 603, 608, 659, 694
- Rehabilitation 176, 196, 408, 428, 432, 464, 668
- Reimbursement25, 26, 27, 81, 111, 112, 133,
150, 151, 152, 158, 275, 511, 529
- Re-imbursments 685
- Rejected 221, 230, 460, 506, 508, 525, 545, 660
- Rejection.....376, 461, 487, 525, 683, 684
- Relations 94, 237
- Relay347, 386, 401, 403, 564
- RELHS..... 151, 153, 171
- Reliance 395
- Relief.....45, 149, 151, 154, 164, 168, 170, 185,
281, 298, 299, 306, 323, 328, 329, 330, 341,
365, 408, 409, 426, 428, 431, 432, 499, 559,
560, 562, 563, 564
- Relinquished 198
- Relisted 676, 677
- REMCL..... 612, 623, 643
- Remedial ..57, 68, 237, 258, 304, 375, 444, 473,
557, 590, 664
- Remission75, 247, 262, 265, 276, 287, 291,
292, 541
- Remittance10, 74, 83, 85, 88, 142, 210, 216,
235, 239, 240, 264, 265, 266, 280, 286, 287,
292, 541
- Remittances..... 84, 270
- Remuneration.....106, 109, 138, 140, 160, 161
- Renewal37, 77, 81, 152, 173, 174, 176, 181,
185, 186, 193, 194, 196, 241, 389, 400, 411,
564
- Rent 41, 43, 48, 49, 51, 110, 111, 118, 132, 133,
137, 139, 141, 168, 194, 195, 196, 209, 210,
213, 277, 287, 293, 313, 346, 347, 471, 478,
488, 525, 531, 541, 545, 546, 597, 598, 601,
684
- Repairs56, 79, 80, 190, 195, 196, 198, 199, 214,
223, 292, 313, 347, 373, 376, 391, 400, 412,
421, 425, 426, 429, 430, 431, 432, 434, 437,
449, 451, 452, 453, 455, 458, 459, 460, 579,
580, 581, 677, 681
- Replacement.37, 56, 77, 81, 157, 158, 162, 188,
195, 200, 214, 338, 405, 437, 451, 468, 478,
551, 552, 619, 681
- Report 21, 30, 83, 108, 119, 123, 138, 139, 141,
144, 145, 146, 181, 182, 186, 187, 199, 203,
269, 317, 346, 413, 434, 437, 455, 456, 484,
486, 487, 489, 490, 491, 492, 493, 495, 503,
507, 509, 510, 511, 532, 552, 557, 558, 581,
585, 589, 606, 607, 633, 675, 676, 677, 678,
679, 680, 681, 684, 685, 687, 689, 690, 691,
692
- Reports16, 17, 18, 20, 23, 24, 25, 26, 27, 28,
41, 42, 53, 55, 63, 64, 83, 97, 98, 108, 133,
139, 140, 141, 142, 143, 144, 146, 157, 165,
167, 179, 181, 182, 183, 185, 186, 187, 188,
191, 194, 204, 209, 210, 211, 212, 213, 214,
215, 216, 218, 228, 229, 230, 236,237, 245,
246, 247, 249, 250, 253, 254, 263, 269, 273,
274, 275, 287, 290, 292, 293, 298, 305, 309,
315, 316, 317, 318, 319, 320, 322, 324, 343,
347, 353, 360, 363, 364, 373, 374, 375, 391,
396, 397, 403, 407, 410, 425, 427, 433, 437,
438, 455, 456, 457, 458, 462, 463, 469, 483,
489, 490, 502, 503, 506, 507, 508, 511, 539,
540, 545, 551, 552, 553, 561, 562, 569, 581,
607, 633, 634, 635, 636, 637, 638, 639, 640,
641, 642, 643, 644, 645, 646, 647, 648, 649,
650, 651, 652, 653, 654, 675, 676, 678, 679,
681, 682, 689, 690, 692
- Repository 254, 692
- Republic 138, 140, 495
- Requisition440, 475, 491, 507, 508, 510, 531
- Requisitions404, 508, 509, 510, 682
- Rescue.....151, 428, 560, 569, 573, 574
- Research.78, 100, 107, 366, 464, 523, 563, 564,
629, 658, 659, 663, 664, 665, 669, 670, 672,
675, 676, 677, 678, 679, 680
- Research Designs and Standards Organization
..... 658
- Reservationxxx, 70, 71, 137, 139, 147, 238,
240, 241, 244, 245, 250, 269, 273, 277, 289,
337, 404, 617
- Reserve...36, 37, 69, 81, 82, 84, 85, 86, 88, 186,
193, 200, 203, 412, 435, 445, 467, 512, 608

Residential ...112, 121, 123, 131, 165, 176, 195, 373, 378, 682

Residual 76, 406

resources36, 320, 321, 422, 502, 659

Resources...32, 33, 77, 205, 207, 249, 312, 314, 318, 403, 408, 484, 502, 608, 618, 619

RESS..... 97, 99

Rest ..16, 18, 23, 25, 27, 47, 113, 124, 214, 248, 293, 341, 357, 358, 366, 375, 381, 495, 687

Result23, 143, 156, 178, 246, 374, 401, 501, 570, 594, 660

Retired47, 95, 99, 105, 106, 129, 133, 136, 138, 140, 151, 153, 161, 596, 672

Retirement..37, 51, 52, 81, 93, 96, 97, 100, 106, 110, 114, 116, 117, 121, 122, 127, 134, 135, 136, 137, 144, 146, 281, 567, 595, 597, 672

Retiring96, 135, 237, 243, 283, 286, 289

Returned.....441, 476, 527, 528

Returned Stores..... 476, 683

Returns20, 74, 76, 142, 198, 205, 209, 210, 211, 213, 215, 219, 261, 262, 263, 265, 266, 268, 272, 287, 292, 344, 487, 569, 599, 607

Revenue ...36, 37, 54, 69, 76, 77, 79, 81, 83, 85, 86, 87, 88, 89, 176, 191, 195, 197, 206, 232, 239, 297, 315, 328, 343, 375, 397, 399, 400, 410, 411, 412, 428, 430, 431, 437, 445, 448, 449, 458, 467, 512, 513, 530, 587, 591, 599, 633, 645, 646, 647, 650

Revenue Allocation Registers..... 229

Revenues..... 32, 37, 81, 82

Reverse 156, 187, 225, 314, 320, 502, 506

Revised60, 87, 177, 201, 218, 219, 328, 401, 470, 511, 512, 659

Revised Estimate..... 218, 219, 328

Revision ...1, 72, 73, 97, 98, 162, 168, 219, 243, 258, 270, 288, 293, 301, 302, 334, 341, 377, 438, 558, 664, 666, 668, 672, 682, 693

Rewards493, 587, 682, 685

RFID 314

RFP 600

Right 184, 284, 298, 323, 341, 367, 564

Riskxxx, 23, 40, 45, 58, 70, 72, 75, 97, 155, 178, 187, 204, 245, 311, 312, 362, 373, 374, 401, 402, 433, 475, 484, 485, 487, 501, 545, 546, 559, 570, 587, 594, 606, 659, 661, 683

Risks 587

RITES ..268, 372, 509, 510, 511, 517, 524, 611, 612, 617, 623, 634

RLDA593, 594, 598, 599, 600, 602, 622

RMS244, 246, 314, 315, 316, 342, 366

RMSP 297, 323, 366

Road.....78, 202, 316, 345, 367, 564, 628, 668

ROB ..78, 82, 175, 177, 196, 341, 367, 552, 564

ROH..... 322, 432

Roles ..18, 38, 94, 150, 174, 238, 296, 388, 424, 499, 550, 567, 605

Roll 42, 44, 48, 49, 66, 136, 290, 346, 442, 470, 471, 474, 475, 487, 489, 490, 491, 621, 622, 623

Rolling .17, 77, 78, 80, 157, 200, 301, 312, 313, 314, 320, 339, 341, 367, 369, 371, 382, 383, 384, 412, 421, 422, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 455, 458, 459, 460, 464, 466, 467, 468, 469, 470, 471, 472, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 485, 498, 513, 550, 559, 562, 580, 638, 658, 662, 663, 665

Rolling stock ..77, 205, 218, 240, 246, 260, 261, 295, 297, 301, 303, 312, 315, 322, 324, 328, 332, 341, 353, 369, 412, 421, 424, 428, 439, 444, 445, 446, 448, 449, 450, 451, 452, 459, 467, 468, 469, 470, 477, 479, 480, 482, 483, 485, 486, 498, 499, 522, 524, 529, 531, 550, 580, 584, 617, 629, 638, 658, 661, 662, 663, 664, 665, 669

Rolling stocks 369, 665

roll-out 708

Roof-top 550

Roster156, 298, 313, 491, 581, 683, 684

Rosters 137, 139, 560

Route 48, 72, 122, 186, 187, 254, 259, 268, 271, 319, 341, 356, 357, 359, 363, 364, 373, 386, 397, 401, 456, 459, 460, 564, 625

Routes72, 258, 259, 340, 341, 357, 386, 665

Routine..... 431

RPF46, 93, 94, 128, 194, 273, 566, 567, 570, 571, 572, 573, 574, 575, 576, 577, 578, 580, 581, 685

RPSF 128, 566, 567

RR 72, 244, 247, 248, 259, 263, 315, 367

RRB28, 30, 79, 101, 102, 139, 147, 682

RRC 28, 30, 94, 101, 139

RRs244, 259, 260, 263, 316

RRSK 37, 77, 79, 200, 228

RSF 77, 78

RSPB..... 104, 605, 606, 609

RTC.....249, 250, 251, 298, 322, 324, 331, 367

RTGS 475, 496, 511

INDEX

- RTI.....241, 244, 254, 284, 327, 330, 331, 332, 333, 334, 335, 336, 344, 367, 396, 458, 551, 552, 553, 554, 564
- RTSAs..... 241
- RUB ..78, 82, 175, 177, 196, 341, 367, 552, 564
- Rule.....109, 111, 122, 134, 135, 136, 137, 257, 282, 347, 557, 558, 563, 602
- Rules ...2, 4, 5, 11, 14, 18, 20, 30, 37, 38, 41, 55, 57, 66, 69, 72, 73, 74, 86, 93, 94, 108, 109, 115, 116, 118, 120, 122, 126, 127, 131, 133, 134, 135, 136, 137, 150, 154, 157, 169, 174, 188, 199, 200, 203, 209, 216, 230, 231, 233, 239, 241, 242, 247, 248, 253,254, 255, 256, 259, 260, 261, 264, 267, 268, 270, 274, 277, 281, 298, 300, 302, 306, 317, 320, 327, 330, 331, 332, 333, 334, 335, 336, 338, 344, 354, 358, 365, 366, 367, 381, 388, 389, 390, 398, 399, 411, 426, 443, 445, 448, 449, 454, 471, 480, 481, 484, 511, 520, 526, 533, 548, 550, 551, 553, 556, 560, 567, 568, 569, 574, 575, 576, 583, 584, 589, 590, 593, 602, 603, 613, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 659
- Run.32, 273, 300, 301, 303, 315, 329, 332, 338, 351, 357, 363, 409, 471, 550
- Running..17, 45, 61, 93, 94, 113, 114, 124, 193, 199, 202, 224, 240, 241, 247, 274, 295, 298, 299, 304, 305, 306, 309, 310, 311, 312, 315, 316, 317, 318, 319, 320, 324, 325, 326, 327, 329, 330, 337, 338, 341, 342, 344, 345, 351, 359, 363, 375, 376, 380, 404, 409, 416, 425, 434, 448, 452, 456, 457, 459, 483, 524, 525, 543, 550, 553, 555, 559, 625, 668, 671, 688
- RVNL77, 372, 396, 618, 625, 636, 638, 645, 646, 647, 651
- RWF.....427, 472, 496, 510
- S
- S&T..2, 302, 333, 354, 367, 386, 388, 395, 396, 398, 399, 401, 403, 404, 406, 410, 411, 418, 427, 549, 552, 625, 629, 661, 671, 675
- Safe 82, 149, 166, 288, 289, 291, 298, 299, 389, 398, 453, 548, 552, 553, 555, 578
- Safeguard 201, 566
- Safety2, 9, 17, 18, 19, 21, 25, 26, 46, 54, 77, 78, 84, 105, 106, 127, 151, 163, 170, 194, 199, 201, 208, 295, 298, 300, 301, 302, 307, 312, 313, 314, 324, 326, 327, 330, 333, 334, 335, 336, 341, 345, 347, 348, 353, 357, 358, 365, 376, 381, 386, 391, 395, 396, 398, 399, 401, 402, 411, 412, 415, 417, 421, 424, 425, 426, 428, 430, 453, 464, 469, 509, 522, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 567, 578, 619, 622, 658, 661, 662, 663, 664, 665, 667, 670, 671, 698
- Salary ...25, 26, 27, 47, 80, 94, 95, 99, 108, 109, 137, 139, 141, 142, 144, 145, 146, 168, 211, 215, 216, 346, 484, 545, 673, 675, 676, 677, 678, 679, 680, 682, 684, 685
- Sale141, 142, 156, 187, 209, 214, 215, 240, 293, 425, 452, 487, 489, 502, 506, 507, 508, 510, 540, 541, 546
- Sales.....210, 240, 265, 292, 461, 478, 495, 507, 523, 530, 535, 536, 538, 540, 541, 598
- Sales Abstracts 535
- Saloon 436
- Saloons.....325, 432, 449, 468, 469
- SAMPRATI 3, 695, 696, 697
- Sanction109, 151, 158, 175, 179, 181, 199, 219, 227, 256, 287, 292, 399, 400, 425, 660, 682, 683
- Sanctioned24, 25, 26, 27, 41, 42, 44, 46, 50, 53, 55, 56, 58, 63, 64, 69, 76, 77, 89, 90, 98, 101, 108, 109, 110, 111, 116, 121, 129, 130, 134, 138, 140, 141, 142, 152, 157, 169, 174, 175, 176, 179, 180, 181, 185, 186, 188, 190, 196, 200, 201, 202, 203, 206, 218, 219, 220, 226, 227, 229, 283, 343, 358, 374, 379, 381, 389, 399, 411, 435, 436, 437, 445, 453, 467, 468, 469, 471, 472, 481, 487, 488, 489, 491, 493, 494, 526, 529, 535, 578, 579, 580, 606, 627, 660, 675, 676, 677, 678, 679, 680, 682, 683, 684, 691
- Sanctions..10, 11, 12, 13, 24, 25, 26, 27, 43, 53, 95, 109, 118, 131, 137, 139, 151, 157, 158, 175, 178, 188, 189, 208, 209, 210, 214, 233, 241, 242, 255, 256, 269, 283, 292, 301, 374, 380, 400, 410, 411, 430, 431, 432, 434, 435, 468, 485, 487, 490, 492, 601, 602, 685, 700
- Sanitation149, 154, 158, 166, 168, 478, 490
- SATSaNG 314, 320, 321
- SBI..... 251, 252, 511
- Scale.18, 41, 101, 131, 138, 140, 145, 164, 165, 187, 270, 365, 396, 405, 429, 549, 573
- Scales 451
- SCC..... 120, 241
- Schedule.58, 119, 120, 122, 123, 133, 156, 157, 171, 174, 188, 199, 208, 209, 214, 215, 219,

220, 221, 222, 225, 256, 318, 337, 344, 355, 356, 359, 363, 364, 376, 378, 380, 389, 390, 397, 399, 402, 407, 435, 440, 455, 463, 489, 506, 507, 527, 531, 539, 552, 600, 601, 602, 613, 666, 671

Schedules318, 381, 413, 586, 594

Scheme.....49, 96, 106, 116, 117, 125, 137, 139, 151, 170, 171, 257, 283, 427, 458, 472, 473, 496

Schools.....81, 93, 94, 106, 140, 142, 196

Scientific 149, 484, 659

Scope.....54, 156, 197, 203, 219, 227, 270, 392, 406, 475, 523, 524, 575, 588, 595, 600, 689

Scrap175, 187, 194, 212, 213, 320, 346, 405, 429, 461, 486, 487, 490, 499, 501, 503, 506, 513, 514, 519, 528, 531, 532, 538, 540, 541, 544, 545, 546, 660, 672, 683, 684

Scrapped 491

Scrutinising 11

Scrutiny 137, 139, 209, 210, 212, 213, 214, 215, 216, 289, 299, 301, 304, 397, 486, 487, 489, 490, 491, 492, 493, 495

SD 224, 225, 279

SDGM..... 17, 30

Search ...319, 363, 455, 503, 508, 509, 510, 689

Season 249, 250

Seasonal 308

Secret20, 26, 28, 495, 511, 659

Secret Fund 13

Secretary ..17, 18, 102, 494, 498, 583, 605, 606, 619, 620, 621, 623, 624, 673

SECROADS..... 314

Section ...25, 27, 44, 45, 47, 52, 66, 67, 81, 119, 123, 124, 163, 164, 165, 174, 182, 183, 184, 186, 199, 200, 211, 242, 260, 261, 269, 281, 282, 293, 303, 305, 306, 307, 308, 309, 315, 320, 328, 331, 333, 336, 337, 342, 344, 345, 351, 352, 353, 357, 359, 362, 363, 364, 370, 371, 372, 390, 391, 398, 405, 413, 424, 425, 426, 435, 443, 449, 464, 468, 470, 472, 476, 482, 493, 496, 509, 511, 546, 572, 575, 585, 588, 593, 605, 613, 614, 615, 624, 625, 627, 628, 629, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 656, 670, 671, 672, 673, 689, 690, 691, 692

Sectional 343, 391, 424

Sector17, 170, 204, 250, 484, 659, 662, 667, 681

Secunderabad 7, 583

Security 2, 9, 17, 58, 62, 81, 107, 208, 214, 223, 224, 274, 278, 279, 360, 361, 365, 405, 424, 466, 489, 490, 493, 506, 524, 525, 526, 536, 545, 566, 567, 568, 569, 570, 571, 573, 574, 575, 576, 577, 578, 579, 580, 584, 589, 600, 601, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 648, 649, 650, 651, 652, 653, 654, 673, 685, 701

Segment 591

Segregation 155, 166

Seized..... 569, 572, 573

SEJ183, 184, 185, 186, 194

Selection.....18, 20, 102, 137, 142, 397

Self-Propelled 562, 564

Seminars.....20, 107, 155, 408, 550

Senior .17, 30, 90, 171, 174, 198, 209, 211, 236, 237, 270, 302, 304, 367, 371, 392, 399, 424, 448, 464, 479, 480, 496, 499, 539, 549, 605, 620, 659

Senior Divisional Engineers..... 174

Senior Materials Managers 499

Senior Section Engineers 174

Separate.....197, 275, 319, 477, 585, 589

Service25, 26, 27, 42, 47, 50, 51, 52, 53, 55, 59, 93, 94, 97, 98, 99, 101, 105, 108, 109, 110, 111, 114, 116, 117, 118, 121, 122, 125, 126, 127, 128, 129, 130, 134, 135, 136, 137, 138, 139, 140, 141, 142, 155, 163, 176, 177, 194, 202, 207, 211, 212, 213, 230, 231, 241, 243, 248, 268, 271, 273, 274, 275, 278, 283, 285, 287, 289, 295, 299, 312, 315, 316, 318, 320, 337, 338, 348, 367, 369, 371, 373, 378, 397, 401, 429, 434, 450, 455, 460, 477, 487, 488, 489, 494, 495, 520, 523, 553, 570, 577, 583, 585, 598, 600, 601, 602, 614, 617, 628, 658, 663, 665, 666, 681, 682, 685, 687, 690

Services....79, 94, 100, 101, 120, 126, 135, 136, 137, 147, 149, 156, 170, 187, 273, 324, 369, 370, 372, 412, 464, 501, 502, 584, 612, 616, 618, 621, 641, 692

Settlement98, 138, 140, 146, 240, 488, 495, 496, 503, 606

Shatabdi 268, 325, 665

shed ..73, 80, 238, 239, 242, 293, 307, 315, 344, 347, 348, 349, 364, 376, 452

Sheds 70, 80, 242, 304, 306, 329, 340, 375, 381, 421, 425, 427, 428, 431, 439, 449, 453, 454, 458, 477, 499, 543, 568

Sheet 73, 88, 144, 146, 186, 265, 267, 470, 472, 474, 475, 508, 539, 607, 682

INDEX

- Sheets.....19, 22, 63, 66, 69, 75, 211, 212, 226,
256, 262, 291, 293, 343, 346, 407, 438, 442,
446, 448, 461, 462, 469, 470, 471, 472, 474,
479, 481, 486, 540, 545, 546, 602, 677
- Shivpuri.....612, 616, 627, 648
- Shop47, 66, 67, 68, 69, 214, 318, 319, 320, 340,
359, 363, 440, 441, 442, 443, 444, 446, 450,
460, 461, 468, 471, 472, 473, 474, 475, 476,
477, 479, 480, 485, 486, 531
- Shops35, 69, 428, 442, 445, 452, 468, 469, 470,
471, 475, 477, 478, 480, 486, 597
- Shunting.45, 299, 306, 307, 308, 313, 337, 340,
341, 343, 344, 347, 348, 349, 350, 351, 352,
441, 461
- Sick154, 163, 167, 304, 307, 319, 345, 349,
359, 363, 424, 427, 455, 459
- Siding.....73, 184, 191, 262, 265, 288, 291, 317,
458
- Sidings35, 64, 70, 71, 73, 74, 175, 177, 191,
192, 193, 210, 229, 238, 240, 242, 248, 255,
295, 298, 301, 307, 322, 348, 349, 373, 375
- Sign off 381
- Signal80, 295, 299, 303, 335, 367, 386, 390,
391, 392, 393, 394, 395, 396, 397, 398, 399,
400, 403, 404, 412, 553, 563, 564, 578, 662,
664, 675
- Signal & Telecommunication 38, 392
- Signaling314, 320, 337, 367, 389, 390, 391
- Signalling.....78, 192, 205, 218, 312, 386, 388,
389, 395, 396, 397, 398, 399, 400, 401, 402,
409, 412, 413, 629, 658, 662, 664, 671
- Signature 59, 118, 157, 188, 269, 274, 287, 347,
435, 471, 506, 539, 602
- Signatures 59, 60, 118, 127, 157, 188, 231, 435,
528, 579, 602
- SIMS 554, 557, 561
- Simulation..... 321, 661
- Single 220, 363, 520
- sinking..... 10
- Site23, 186, 320, 406, 409, 585
- SLA..... 361, 367
- SLAM 314, 381
- Sleeper183, 185, 186, 193, 564, 671
- Sleepers.....183, 665, 666, 671
- Slight..... 202
- slip.....84, 337, 345, 475
- slots 339, 340, 576
- SLR245, 278, 337, 348, 367
- SLRD 245, 278
- SLRs 71, 237, 241
- Smart..... 21
- SMART..... 321, 690
- Smart Card 272
- SMaRTER..... 321
- SMS 238, 304, 311
- SMS 236, 434, 502, 691
- SMU..... 3
- SO 511
- Societies93, 94, 96, 132, 133, 583
- Softwarexxix, xxx, 23, 40, 74, 99, 108, 180,
182, 183, 273, 314, 316, 317, 342, 357, 361,
362, 381, 382, 398, 400, 402, 403, 406, 410,
414, 433, 455, 456, 506, 511, 556, 584, 585,
589, 594, 609, 661, 664, 668
- Soil..... 669
- SOP 573, 602
- SOPEST.....327, 330, 331, 332, 333, 334, 335,
336, 338
- SOR..... 151, 171, 175
- Source code..... 362
- South 7, 99, 372
- Southern 7, 466, 693
- SPAD 403, 553, 564
- Spares.....199, 376, 428, 499, 662, 663, 672
- SPARROW18, 30, 687, 690, 691
- SPART 562, 564
- SPCB..... 454, 464
- Special19, 22, 45, 46, 54, 56, 62, 73, 75, 78, 84,
95, 98, 107, 110, 113, 115, 118, 121, 126,
132, 157, 176, 186, 188, 193, 199, 202, 205,
212, 219, 223, 232, 236, 237, 238, 240, 241,
242, 243, 245, 255, 256, 257, 261, 262, 265,
266, 268, 269, 270, 274, 276, 283, 289, 290,
291, 292, 303, 304, 305, 308, 310, 318, 325,
326, 327, 329, 330, 332, 336, 349, 353, 390,
391, 397, 399, 400, 425, 441, 452, 453, 458,
459, 460, 467, 475, 476, 483, 485, 522, 527,
530, 541, 542, 545, 552, 553, 566, 568, 571,
581, 602, 617, 622, 625, 626, 628, 667, 668,
681
- Specialist..... 160, 170
- Specialists 102, 152, 160
- Specifications.....24, 53, 57, 194, 218, 220, 221,
273, 353, 427, 524, 544, 658, 661, 664, 665,
666, 668, 669
- Speed23, 97, 156, 178, 184, 186, 193, 194, 196,
298, 301, 303, 312, 313, 315, 326, 328, 333,
337, 338, 353, 354, 363, 364, 375, 402, 426,
433, 502, 612, 624, 629, 644, 651, 661, 662,
663, 667, 668

SPO94, 133, 424, 464
spoke 339
Sports ..2, 95, 102, 104, 138, 140, 143, 270, 605
Spouse..... 48
SR . 105, 301, 302, 333, 334, 343, 348, 367, 397
Sr. AFA..... 33, 39, 424
Sr. DMOs..... 149
SRSF..... 79, 552, 553
SRWBIL 612, 623, 644
SSE211, 212, 213, 214, 392, 399, 424, 464,
470, 476, 496
SSEs.....47, 174, 214, 215, 371, 372, 388, 394,
398, 424
SSO 511
Stabling73, 317, 355, 356
Staff.... 17, 18, 19, 20, 21, 24, 25, 26, 27, 28, 29,
45, 46, 47, 48, 49, 66, 78, 79, 80, 81, 93, 94,
96, 101, 102, 106, 109, 113, 114, 119, 122,
124, 128, 130, 131, 132, 133, 137, 138, 139,
140, 141, 142, 144, 145, 149, 151, 152, 154,
155, 160, 162, 164, 167, 168,176, 178, 185,
186, 193, 194, 195, 196, 198, 199, 209, 211,
212, 213, 215, 236, 238, 248, 262, 265, 280,
281, 285, 291, 293, 298, 302, 304, 305, 306,
307, 308, 311, 313, 315, 322, 327, 329, 331,
333, 334, 338, 340, 343, 344, 347, 349, 351,
352, 354, 360, 361, 362, 363, 373, 378, 380,
381, 389, 392, 396, 398, 399, 405, 411, 412,
428, 429, 442, 462, 463, 469, 470, 471, 475,
478, 486, 487, 488, 489, 491, 493, 494, 495,
548, 549, 550, 551, 552, 553, 554, 555, 557,
558, 559, 569, 574, 575, 576, 577, 578, 579,
581, 589, 593, 605, 619, 620, 634, 635, 636,
637, 638, 639, 640, 641, 642, 643, 644, 645,
646, 647, 648, 649, 650, 651, 652, 653, 654,
655, 673, 681, 682, 683, 684, 685
Stamp .25, 26, 28, 138, 140, 141, 142, 211, 212,
230, 287, 292, 462, 488, 494
Stamps.....64, 487, 491, 492, 493
Standard .67, 151, 170, 216, 219, 271, 443, 464,
520, 573, 574, 670, 691
Standardization338, 658, 661, 662, 663, 664,
665, 666, 667, 670
Standards.....100, 118, 157, 160, 163, 188, 196,
216, 219, 233, 354, 366, 374, 395, 402, 435,
436, 523, 564, 575, 576, 585, 588, 591, 595,
602, 603, 608, 613, 614, 615, 625, 628, 658,
664, 666, 668
Standing246, 327, 330, 331, 332, 333, 334, 335,
336, 343, 346, 347, 357, 358, 365, 502, 550,
580, 608
State ...25, 27, 54, 134, 149, 165, 186, 195, 198,
232, 285, 326, 373, 436, 464, 502, 566, 567,
568, 569, 573, 574, 575, 576, 598, 608, 619,
620, 621, 625, 627, 628, 656
State-of-the-art 662, 665, 667
Station46, 88, 103, 176, 184, 186, 194, 238,
241, 244, 245, 255, 257, 263, 264, 265, 266,
267, 273, 276, 280, 285, 286, 306, 308, 316,
317, 318, 320, 344, 346, 348, 351, 360, 367,
391, 551, 573
Station Accounts 263
Station Earnings 264, 276
Stationary113, 486, 487, 488, 489, 490, 491,
492, 493, 494, 545
stations5, 13, 35, 36, 54, 70, 71, 74, 81, 149,
151, 154, 164, 165, 166, 194, 196, 204, 236,
237, 238, 239, 240, 241, 245, 248, 250, 255,
257, 259, 262, 263, 264, 265, 267, 271, 272,
273, 274, 278, 281, 285, 286, 289, 293, 295,
304, 305, 306, 307, 308, 316, 320, 329, 337,
339, 340, 342, 344, 349, 352, 353, 356, 359,
369, 379, 392, 409, 414, 416, 417, 418, 562,
566, 567, 573, 574, 617, 623, 626, 650
Station-to-station..... 257
Statistics ..33, 186, 310, 311, 352, 449, 507, 556
Statutory...72, 83, 124, 151, 225, 315, 398, 454,
490, 527, 593, 598, 614, 622, 656, 661
STBS..... 249, 250
STD..... 165, 171
Steel 182, 297, 323, 348, 366, 499, 584, 623,
668
Steering..... 421
Stipend 43, 107
Stipendiary 43
Stock25, 26, 28, 60, 77, 78, 80, 82, 122, 138,
140, 157, 159, 162, 175, 187, 200, 210, 211,
212, 213, 214, 215, 271, 288, 289, 290, 291,
298, 304, 305, 306, 307, 308, 309, 310, 311,
313, 314, 315, 318, 319, 320, 325, 329, 339,
341, 342, 343, 345, 348, 349, 351, 363, 367,
369, 371, 378, 389, 395, 397, 405, 418, 421,
422, 424, 425, 426, 427, 428, 429, 430, 431,
432, 433, 434, 435, 436, 437, 438, 439, 440,
441, 442, 444, 445, 446, 447, 448, 449, 450,
451, 452, 453, 455, 456, 458, 459, 460, 461,
462, 464, 466, 467, 468, 469, 470, 471, 472,
474, 475, 476, 477, 478, 479, 480, 481, 482,

INDEX

- 483, 485, 487, 489, 490, 491, 493, 498, 499,
500, 504, 507, 508, 509, 510, 511, 513, 514,
519, 520, 522, 524, 533, 538, 539, 540, 541,
544, 545, 546, 559, 562, 580, 581, 603, 608,
633, 661, 662, 667, 669, 672, 677, 678, 682,
683
Stocking238, 498, 499, 500, 501, 672
Stolen 569, 572, 574
Store.....182, 185, 298, 313, 440, 441, 476, 485,
489, 490, 491, 492, 501, 510, 533, 539, 545,
546, 660
Store in Transit..... 507, 508
Stores .16, 17, 25, 27, 28, 33, 39, 40, 56, 58, 60,
61, 63, 64, 65, 66, 68, 69, 78, 82, 86, 119,
141, 159, 162, 168, 169, 185, 187, 203, 209,
211, 212, 213, 215, 216, 223, 224, 229, 232,
236, 255, 292, 297, 301, 323, 333, 343, 346,
373, 378, 389, 405, 411, 419, 424, 427, 429,
430, 431, 432, 438, 439, 440, 441, 442, 444,
446, 447, 451, 452, 458, 459, 460, 461, 462,
463, 466, 468, 469, 475, 476, 477, 478, 479,
480, 481, 483, 484, 486, 487, 488, 490, 491,
492, 493, 498, 499, 500, 501, 502, 503, 504,
506, 507, 511, 512, 514, 518, 519, 520, 521,
522, 525, 526, 527, 528, 529, 530, 531, 532,
533, 534, 535, 536, 537, 538, 539, 540, 541,
542, 544, 545, 546, 556, 560, 567, 568, 571,
580, 608, 621, 672, 681, 682, 683, 684
Strategic13, 84, 206, 207, 246, 418, 456, 624
Strategy 501
Strength..24, 25, 26, 27, 41, 100, 101, 108, 141,
142, 160, 169, 186, 212, 248, 318, 343, 392,
472, 487, 489, 491, 492, 567, 578, 665, 668,
675, 676, 677, 678, 679, 680, 682, 683, 684
Structural..... 197, 668
Structures174, 197, 227, 389, 454, 595, 668
Sub heads 36
Sub Major 36, 77
Sub-assemblies.....427, 428, 661, 662, 665, 667
Subdivision 448
Subjects 300
subordinate.....5, 13, 59, 61, 211, 212, 256, 340,
382, 383, 384, 422, 494, 539
Subscribe..... 116
Subscription 49, 50, 116, 602
Subsidiary54, 56, 65, 67, 82, 85, 86, 89, 229,
300, 327, 398, 443, 469, 482, 538, 551, 619,
620, 621, 622, 627, 628, 629, 634, 635, 636,
637, 638, 639, 640, 641, 650, 672
Subsidy 111, 112, 113
Subsistence Allowance 25, 26, 27, 137, 139
Substantive..... 587
Sub-Stations 665
Substitutes.....95, 101, 104, 105, 124, 214, 215,
488, 494
Suburban 269, 301, 324
Subversive..... 569
Summaries .65, 66, 68, 444, 475, 476, 530, 531,
534, 538, 571
Summary249, 250, 251, 252, 253
Suo-Moto 551
Superannuation96, 135, 138, 140, 681
Superintendence 18, 19, 21, 79, 412
supernumerary 100
Supervisor 238, 269, 360
Supervisors...304, 357, 380, 398, 438, 472, 485,
550, 554
Supplement17, 60, 145, 566, 614, 619
Supplementary 76, 145, 179, 614
Supplementary Demands 179
Suppliers119, 377, 440, 478, 522, 523, 524,
525, 527, 529, 544, 667
Supply24, 56, 58, 60, 61, 64, 153, 159, 160,
166, 199, 202, 213, 222, 223, 224, 227, 236,
241, 257, 258, 293, 303, 305, 306, 307, 312,
313, 347, 349, 355, 356, 361, 369, 371, 373,
389, 399, 429, 446, 467, 490, 519, 521, 522,
523, 524, 525, 526, 527, 572, 621, 661, 663,
666, 671, 676, 684
support17, 36, 77, 109, 284, 377, 450, 476, 584,
585, 629, 664
Suraksha Koskh 36
Surcharge 72, 259, 378
Surgical 491
Surplus ...37, 100, 159, 175, 212, 213, 215, 216,
347, 389, 406, 461, 462, 463, 485, 487, 500,
501, 513, 519, 530, 540, 541, 542, 545, 546,
608
Survey79, 115, 157, 186, 188, 191, 243, 301,
393, 396, 500, 531, 539, 599, 659, 667
surveys38, 175, 208, 241, 667
Suspense...10, 35, 37, 50, 56, 65, 68, 69, 78, 82,
84, 86, 87, 98, 146, 209, 211, 213, 215, 216,
280, 440, 441, 442, 445, 481, 482, 496, 499,
508, 512, 513, 535, 536, 537, 543, 577
Suspension109, 127, 128, 577, 661
Suvidha 273
Switching 378, 392
Syllabus..... 576

Systemxxx, 3, 20, 23, 25, 26, 27, 28, 30, 41, 45, 54, 57, 66, 69, 70, 71, 72, 74, 97, 99, 108, 114, 116, 117, 119, 120, 136, 137, 139, 142, 143, 152, 153, 156, 159, 160, 164, 165, 166, 170, 176, 182, 183, 184, 187, 194, 196, 200, 209, 223, 244, 245, 246, 247, 248, 250, 253, 254, 255, 260, 263, 268, 269, 270, 271, 273, 284, 286, 289, 300, 302, 305, 309, 314, 315, 316, 317, 318, 319, 323, 334, 337, 340, 341, 342, 346, 357, 358, 359, 360, 361, 362, 363, 365, 366, 367, 371, 376, 378, 380, 381, 386, 392, 395, 397, 398, 399, 400, 402, 403, 404, 433, 434, 438, 439, 441, 442, 443, 446, 448, 454, 455, 456, 457, 458, 460, 461, 462, 464, 469, 470, 471, 472, 473, 474, 475, 476, 479, 480, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 501, 502, 503, 506, 509, 511, 520, 526, 534, 539, 540, 544, 546, 554, 557, 561, 563, 570, 574, 578, 580, 584, 585, 587, 589, 590, 594, 595, 596, 598, 600, 601, 607, 609, 619, 622, 628, 656, 658, 659, 660, 661, 664, 665, 666, 675, 676, 678, 679, 680, 681, 682, 683, 684, 685, 687, 688, 689, 690, 691, 692	Technical..79, 80, 102, 106, 107, 185, 186, 198, 218, 248, 281, 284, 357, 358, 367, 372, 389, 402, 503, 521, 523, 524, 554, 601, 616, 617, 620, 629, 658, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 675, 680
<i>Systems</i> ...1, 2, 70, 106, 170, 182, 236, 239, 308, 342, 365, 380, 416, 434, 455, 561, 583, 662	Techniques149, 349, 354, 587, 665, 668
	Technological..... 664
	Technologies 149, 386, 399, 552, 658, 663, 664, 666, 669
	Technology ..167, 246, 314, 326, 382, 399, 624, 625, 658, 659, 661, 662, 663, 664, 665, 667, 670
	Telecom302, 333, 365, 366, 388, 392, 394, 395, 396, 397, 398, 399, 618, 619, 629, 666, 672
	Telecommunication..78, 80, 218, 295, 312, 367, 386, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 403, 404, 412, 413, 563
	Telecommunications 386, 578, 658
	Telegraph 392
	Telemetry 399
	Telephone.....344, 392, 398, 489, 495
	<i>Temporary</i>186, 197, 209, 353, 494, 676, 677, 683
	Tender ..20, 56, 57, 60, 155, 159, 178, 199, 214, 215, 220, 221, 222, 232, 246, 278, 374, 401, 404, 433, 458, 489, 500, 501, 502, 503, 506, 507, 508, 509, 510, 520, 521, 522, 523, 524, 536, 545, 558, 570, 578, 594, 599, 600, 601, 609, 615, 660, 672, 678, 679, 680,683, 684, 685
	Tendering38, 156, 187, 221, 286, 502, 506, 520, 562, 600, 601, 607, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 648, 649, 650, 651, 652, 653, 654, 672
	Tenders.57, 58, 59, 64, 156, 158, 168, 187, 190, 194, 209, 211, 213, 214, 215, 216, 218, 220, 221, 226, 278, 286, 292, 327, 330, 331, 332, 333, 334, 335, 336, 343, 346, 374, 389, 410, 485, 486, 487, 489, 490, 492, 502, 503, 508, 520, 521, 522, 526, 537, 600, 601,661, 681, 683
	Terminal.....243, 295, 299, 304, 309, 337, 351, 360, 361, 364, 375, 409, 620
	Terminals .71, 75, 175, 177, 273, 297, 299, 300, 301, 302, 304, 305, 306, 308, 310, 316, 322, 332, 333, 334, 338, 340, 342, 343, 355, 360, 616, 621
	Termination..... 681
	Terrestrial..... 408
T	
T.W.F.A 413	
TA 25, 26, 27, 44, 115, 145, 346, 357, 381, 554, 557, 581, 675, 676, 677, 679, 680, 682	
Tabulation ..66, 67, 70, 441, 443, 448, 473, 477, 503	
Tabulations.....441, 474, 476, 481, 502	
Tally 143, 472, 473	
Target 181, 186, 545	
Targets .149, 233, 297, 298, 309, 311, 324, 340, 454, 679	
Tariff226, 242, 254, 257, 261, 263, 326	
Tariffs 287, 293	
Tatkal 251, 252	
Tax .41, 50, 51, 98, 99, 110, 145, 290, 441, 511, 541, 578, 598, 672	
Taxes....158, 188, 209, 210, 435, 477, 488, 489, 527	
TC221, 222, 248, 249, 270, 278, 536	
TCS409, 508, 541, 688	
TDMS 314	
TDR 277	
TDS..... 230, 594	

INDEX

- Testing*..187, 362, 372, 390, 392, 460, 492, 554, 589, 658, 659, 661, 664, 665, 666, 669, 670, 678, 679
- Testing Directorate 665
- Theft.....209, 214, 347, 492, 493, 546, 568, 569, 572, 580, 581, 681, 683, 685
- Thefts212, 215, 216, 462, 487
- Thermit 670
- Thin Client 248, 360, 361
- TIAs 263
- Ticketless243, 273, 289, 566
- Tickets 70, 71, 74, 236, 238, 241, 242, 245, 248, 249, 269, 270, 272, 273, 274, 275, 277, 289, 290, 291, 293, 346, 475, 531, 572
- Tier..... 99, 116, 117
- Time...32, 33, 38, 44, 45, 47, 48, 49, 52, 53, 56, 57, 58, 60, 62, 63, 66, 67, 68, 69, 73, 76, 93, 99, 100, 103, 107, 109, 112, 114, 115, 117, 120, 122, 123, 124, 125, 126, 127, 131, 133, 134, 155, 156, 160, 161, 162, 164, 165, 187, 195, 196, 197, 200, 203, 219,220, 221, 222, 223, 224, 225, 228, 229, 232, 236, 237, 240, 242, 246, 255, 257, 258, 260, 261, 262, 263, 264, 272, 273, 275, 277, 278, 281, 284, 289, 291, 301, 302, 305, 306, 307, 308, 313, 314, 315, 317, 318, 319, 326, 329, 330, 333, 334, 337, 341, 342, 344, 347, 350, 352, 353, 354, 355, 356, 357, 358, 359, 360, 362, 363, 364, 375, 376, 378, 381, 389, 391, 398, 402, 403, 408, 409, 411, 438, 439, 442, 443, 444, 445, 450, 451, 454, 456, 457, 460, 470, 471, 472, 473, 474, 477, 483, 502, 511, 522, 527, 528, 533, 539, 541, 542, 545, 554, 558, 559, 560, 561, 566, 567, 573, 575, 576, 577, 585, 588, 599, 601, 602, 614, 616, 633, 636, 651, 659, 670, 672, 687, 690, 692
- Time tables..... 293
- Time-tabling.....299, 319, 338, 434, 456
- TMSxxx, 71, 176, 183, 185, 186, 244, 246, 247, 248, 260, 302, 314, 316, 333, 354, 367, 418
- TNC 307, 360
- Toilet..... 293, 455
- Toilets 237
- Tonnage 299, 313, 527
- Tool*.....187, 403, 486, 489, 492, 493, 495, 683
- Tools61, 141, 142, 152, 155, 159, 162, 168, 171, 211, 212, 213, 215, 216, 292, 327, 330, 331, 332, 333, 334, 335, 336, 346, 389, 392, 399, 462, 486, 487, 490, 491, 493, 545, 546, 617, 665, 666, 670, 672, 678, 680, 684, 685
- Top down 178, 484, 659
- TOR 508, 509, 545
- Tour.....138, 140, 462, 617, 687, 690
- Tourism 236, 239, 297, 366, 584, 611, 617, 618, 635
- Touting..... 566
- Township 477, 478
- TPP 670
- Track ..xxx, 45, 46, 78, 176, 177, 181, 183, 184, 185, 186, 187, 191, 193, 194, 198, 199, 208, 210, 260, 312, 314, 321, 353, 354, 377, 386, 400, 401, 405, 406, 414, 415, 416, 524, 573, 658, 662, 665, 666, 669, 675, 679, 691
- Track Renewal 208
- Tracking 179, 692
- Traction..17, 314, 316, 337, 369, 370, 371, 372, 373, 377, 429, 466, 498, 662, 664, 665
- Traction & Rolling Stock..... 17
- Traffic 11, 13, 17, 35, 37, 39, 40, 54, 70, 71, 72, 73, 74, 75, 78, 80, 88, 154, 175, 192, 199, 205, 206, 220, 235, 236, 237, 238, 239, 240, 241, 242, 243, 247, 255, 256, 257, 258, 262, 264, 265, 266, 267, 268, 270, 271, 275, 276, 280, 281, 283, 284, 285, 286, 295, 297, 298, 299, 301, 302, 303, 304, 305, 306, 308, 310, 312, 313, 314, 317, 318, 321, 322, 323, 324, 325, 327, 328, 331, 335, 337, 338, 340, 342, 343, 344, 348, 350, 351, 357, 365, 367, 369, 375, 376, 377, 386, 399, 409, 413, 414, 421, 422, 425, 428, 543, 566, 624, 625, 630, 667, 679, 699, 702, 703, 704
- Train.45, 80, 105, 185, 186, 241, 247, 260, 274, 283, 285, 297, 304, 308, 310, 312, 313, 316, 317, 318, 324, 325, 326, 333, 342, 345, 346, 347, 351, 354, 355, 356, 357, 359, 363, 364, 365, 366, 367, 373, 392, 402, 408, 421, 425, 428, 431, 432, 455, 456, 550, 551, 559, 562, 563, 564, 575, 629, 663
- Train examination 308
- Train Operator Scheme 283
- Training....18, 19, 20, 21, 24, 25, 27, 29, 30, 43, 44, 78, 93, 94, 95, 104, 106, 107, 111, 114, 115, 125, 133, 143, 147, 167, 185, 186, 197, 198, 199, 298, 301, 302, 311, 313, 316, 317, 334, 335, 340, 357, 358, 360, 361, 362, 373, 380, 393, 395, 396, 404, 407, 412, 427, 428, 429, 488, 553, 554, 557, 560, 567, 570, 573, 575, 576, 585, 605, 668, 670
- Trainload..... 259

Trains ...	16, 45, 70, 71, 113, 149, 164, 165, 193, 199, 236, 237, 241, 242, 246, 247, 254, 285, 295, 297, 298, 299, 301, 303, 304, 305, 306, 307, 308, 309, 310, 312, 313, 315, 316, 317, 318, 319, 320, 322, 324, 325, 326, 327, 328, 329, 330, 332, 336, 337, 338, 340, 341, 342, 343, 344, 345, 346, 348, 349, 350, 351, 352, 353, 356, 358, 359, 363, 371, 375, 381, 409, 428, 429, 434, 456, 457, 459, 471, 550, 553, 566, 568, 573, 617, 625, 635, 661, 668
Trains Branch.....	307
Transfer.....	48, 78, 185, 206, 276, 347, 399, 425, 448, 483, 496, 507, 532, 534, 537, 569, 571, 616, 621, 627, 651
Transshipment.....	241, 288, 291, 303, 304, 305, 309, 328, 349
Transit.....	65, 185, 187, 314, 538
Transparent	3, 523, 600, 601, 607, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 648, 649, 650, 651, 652, 653, 654, 687
Transport.....	32, 43, 44, 78, 115, 164, 202, 255, 257, 295, 297, 301, 305, 331, 343, 392, 404, 406, 526, 563, 606, 616, 617, 624, 628, 662
Transportation.....	115, 295, 297, 300, 301, 302, 321, 322, 330, 337, 340, 347, 365, 367, 612, 628, 629, 649
Transshipment.....	240, 305, 306
Travelling.....	41, 44, 63, 98, 114, 115, 151, 154, 164, 250, 263, 275, 287, 289, 379, 550, 566, 577, 588, 602, 608, 678, 680, 684, 685
TrD.....	664
Treasurer	209, 210, 605
Treasury	85
Treatment.....	153, 161, 164, 184, 185, 186, 464, 673
Trial.....	609, 678
Trial Balance.....	609
Trials.....	658, 661, 662, 664, 665, 666, 667, 668
Tribunal.....	237, 281, 282, 283
Triennial.....	660
Tri-lingual	379
Trimmer	670
Trolleys	286
TRR.....	193, 555, 564
TRS	6, 9
TRT	186, 340
TSR.....	193, 347, 555, 564
TT	321, 322, 323, 324
TTE.....	248, 249, 270, 276, 293
Tuition.....	25, 26, 27, 81
Tunnels.....	669
Turn Over Ratio	545
turnover.....	516, 518, 672
TXR	304, 315, 316, 367
<i>U</i>	
Ultrasonic.....	665
UMID.....	97, 99
Unaccounted	291
Uncovered.....	508, 510
Under.....	69, 99, 123, 124, 158, 186, 191, 199, 239, 269, 273, 293, 341, 351, 367, 441, 446, 468, 476, 506, 564, 585, 626
Undertakes	237, 658, 661, 663, 665, 667
Undertakings.....	18, 204, 662, 667
Undervalue.....	572
Undisputed.....	598
Undue...55, 56, 57, 63, 164, 165, 209, 210, 221, 229, 230, 278, 344, 349, 469, 475, 480, 522, 542, 589, 600, 601, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 648, 649, 650, 651, 652, 653, 654	
Uniform..46, 138, 140, 211, 212, 213, 346, 462, 485, 487, 488, 489, 491, 493, 495, 550, 585, 586, 587, 594, 595, 685	
Unimpaired	599
Union	3, 4, 12, 32, 101, 102
Unique.....	179, 180, 181, 358, 360, 688
Unit18, 21, 22, 39, 42, 44, 48, 49, 52, 66, 76, 77, 89, 90, 95, 105, 108, 118, 146, 151, 152, 153, 154, 159, 162, 170, 175, 176, 177, 199, 214, 236, 244, 286, 300, 315, 340, 341, 365, 386, 393, 399, 400, 410, 413, 425, 428, 438, 440, 443, 448, 449, 461, 464, 467, 470, 472, 473, 474, 475, 477, 479, 480, 484, 485, 496, 499, 500, 509, 519, 532, 569, 606, 609, 625, 663, 670	
Units.xxx, 17, 20, 21, 28, 33, 39, 40, 47, 78, 82, 83, 89, 95, 96, 102, 104, 128, 141, 142, 149, 152, 154, 155, 156, 159, 176, 177, 178, 187, 198, 236, 256, 285, 286, 300, 302, 303, 321, 326, 330, 332, 369, 371, 372, 388, 393, 394, 396, 397, 398, 400, 401, 421, 422, 424, 425, 427, 438, 447, 449, 451, 467, 469, 471, 472, 475, 477, 479, 483, 484, 485, 499, 500, 501, 502, 503, 506, 508, 509, 522, 532, 553, 567, 569, 570, 584, 593, 606, 618, 658, 659, 663, 671	
Unlawful	566, 570, 573

INDEX

- Unloading238, 253, 254, 263, 303, 305, 308,
309, 310, 326, 329, 330, 337, 341, 364, 375,
459
- Un-Localised..... 580
- Unpaid.....131, 474, 475, 494
- unrealised..... 35, 265
- Un-remunerative 37, 54, 82
- Unreserved70, 71, 244, 245, 248, 269, 273
- Unserviceable 162, 448, 480, 498, 500, 501, 539
- Unusual54, 65, 219, 299, 304, 306, 330, 476,
478, 536
- Up-gradation 661
- UPI.....249, 251, 252, 270
- Upkeep.....205, 397, 398, 429, 570, 578, 580
- Urinal 237
- USFD 187, 212, 670
- UTHS 661, 675
- UTN 314
- UTS....41, 70, 71, 236, 239, 241, 244, 245, 248,
249, 251, 269, 272, 273, 274, 321, 395, 419
- V**
- Vacancies100, 102, 105, 125, 160, 575, 579
- Vaccination 154
- Vadodara.....612, 625, 628, 649
- Valuation.....441, 476, 477, 500, 528, 544, 595,
598, 599, 600
- Variation 222, 224, 508
- Vehicle .25, 26, 27, 46, 184, 205, 288, 312, 315,
316, 320, 328, 363, 366, 367, 392, 402, 436,
437, 495, 570, 579, 580, 581, 622, 625, 626,
628, 661, 665
- Vending..... 239, 272, 285
- Vendor .509, 510, 514, 515, 516, 517, 520, 523,
658, 660, 661, 663, 664, 666, 669, 671, 675,
676, 677
- Vendors 160, 287, 293, 545, 633, 634, 635, 636,
637, 638, 639, 640, 641, 642, 643, 644, 645,
648, 649, 650, 652, 653, 654, 658, 661, 663,
671, 676, 677
- Venture 205, 619, 621, 622, 623, 625, 626, 633,
634, 635, 636, 637, 638, 639, 640, 641
- Verification67, 89, 105, 136, 138, 139, 140,
142, 179, 185, 211, 212, 215, 216, 258, 268,
288, 289, 290, 291, 378, 405, 407, 443, 462,
486, 487, 488, 490, 491, 492, 493, 494, 495,
507, 538, 539, 540, 544, 546, 578, 595, 597,
598, 633, 672, 677, 681, 682, 683
- Verification Sheets..... 539
- VG..... 359, 367
- Vice Chairman 282, 593
- Video..... 408, 409
- Vigilance..17, 18, 19, 20, 21, 22, 23, 27, 28, 29,
30, 225, 254, 279, 373, 496, 588
- Vikas372, 611, 618, 624, 625, 626, 629, 630,
636
- VIP 306, 327, 333, 367, 379, 395, 396, 552, 575
- Vision..... 3, 373, 687
- Visiting 152, 160, 170, 302
- Volume.....246, 281, 300, 377, 502
- Voluntary 51, 121, 134
- Voted..... 413
- Voucher.....53, 59, 60, 231, 232, 267, 270, 441,
462, 476, 477, 590, 596, 602, 615
- Vouchers59, 64, 74, 90, 158, 191, 231, 232,
264, 265, 266, 267, 274, 275, 276, 277, 290,
410, 441, 443, 470, 476, 477, 480, 487, 489,
490, 493, 494, 529, 530, 531, 532, 534, 537,
544, 579, 590, 596, 602, 608, 609, 683
- VPU..... 237
- W**
- Wages47, 123, 124, 128, 129, 131, 211, 216,
219, 225, 262, 429, 438, 439, 462, 470, 471,
472, 474, 475, 478, 494
- Wagon....72, 211, 212, 241, 243, 247, 257, 258,
259, 260, 261, 265, 266, 267, 281, 283, 288,
298, 301, 304, 307, 310, 311, 312, 313, 315,
343, 344, 345, 348, 349, 352, 354, 364, 365,
424, 425, 426, 427, 428, 499, 513, 581, 612,
623, 644, 667, 671, 675
- Wagon Investment Scheme..... 283
- Wagonload 259
- Wagons72, 80, 239, 243, 246, 255, 258, 259,
260, 261, 262, 263, 267, 268, 298, 299, 304,
305, 307, 308, 309, 310, 311, 312, 313, 314,
315, 321, 322, 324, 328, 329, 340, 341, 342,
348, 349, 350, 351, 352, 354, 355, 356, 364,
421, 425, 426, 428, 429, 431, 432, 451, 453,
458, 459, 460, 461, 499, 561, 581, 621, 623,
667, 668, 671
- Waiting..... 237, 283, 355, 379
- Waival 261
- Wanctoo 548
- Ward156, 491, 493, 509, 684
- Wards 544
- Warehouse 244, 254
- Warehouses 499
- Warehousing244, 283, 408, 498, 616
- Warrants..... 274

Warranty376, 377, 427, 456, 524, 525, 527,
 661, 677
 Washing ..46, 214, 295, 319, 337, 491, 681, 684
 Waste141, 142, 149, 155, 166, 454, 480, 684
 Water.....48, 118, 134, 137, 139, 141, 149, 150,
 151, 154, 166, 168, 182, 186, 195, 209, 210,
 237, 241, 243, 286, 348, 360, 373, 434, 441,
 453, 454, 477, 478, 488, 489, 617
 Ways182, 331, 355, 568
 Weapon 567
 Weapons 578
 Web 99, 180, 182, 183, 246, 382, 457, 502, 504,
 516, 585, 668, 670, 690
 Website..... 548
 Weigh Bridge..... 667
 Weighbridges259, 260, 297, 428, 432, 451,
 458, 459, 540
 Weighed.....259, 271, 541, 544
 Weighing..... 451
 Weighing Scales 451
 Weighment.....72, 258, 259, 260, 279, 288, 291,
 293, 308, 349, 539, 540, 541, 546
 Weight.....72, 255, 270, 271, 275, 364, 540, 543
 Weld.....183, 185, 186, 187, 670
 Welding..... 187, 665, 671
 Welfare37, 78, 81, 82, 93, 94, 96, 130, 132,
 133, 147, 149, 150, 154, 165, 202, 210, 216,
 225, 284, 398, 399, 489, 567, 568, 573, 651,
 673
 Western 7, 625, 626, 693
 WGR 444, 445, 446
 Wharfage....73, 74, 75, 236, 238, 240, 242, 244,
 247, 255, 261, 262, 265, 266, 267, 272, 276,
 279, 288, 291, 293, 315, 347, 545
 Wheel.....283, 421, 427, 441, 466, 496, 510
 Wireless 392
 Wires..... 344, 392, 413
 WISE.....249, 251, 252, 253, 434
 Withdrawal.....49, 76, 116, 280, 287, 325, 428,
 440, 460, 494
 WMS.....69, 442, 446, 479, 496
 Women..... 38, 573
 Work3, 17, 18, 19, 20, 21, 23, 24, 25, 26, 27,
 28, 32, 33, 41, 44, 47, 52, 54, 55, 57, 58, 59,
 60, 61, 62, 63, 64, 66, 68, 69, 77, 79, 80, 90,
 97, 105, 107, 124, 125, 128, 132, 133, 137,
 139, 151, 156, 157, 160, 162, 167, 173, 174,
 175, 178, 179, 180, 181, 182, 184, 185, 186,
 187, 188, 190, 192, 193, 194, 197, 198, 199,
 200, 201, 202, 205, 209, 210, 211, 213, 214,
 215, 216, 218, 219, 220, 222, 223, 224, 225,
 226, 227, 229, 230, 231, 232, 237, 238, 246,
 267, 278, 298, 302, 303, 304, 305, 306, 307,
 308, 310, 315, 317, 322, 327, 333, 334, 336,
 338, 346, 353, 372, 389, 390, 391, 392, 394,
 395, 397, 399, 406, 410, 411, 421, 427, 429,
 432, 433, 437, 438, 439, 440, 441, 442, 444,
 445, 446, 447, 449, 450, 452, 453, 456, 458,
 459, 460, 463, 467, 468, 469, 470, 471, 472,
 474, 475, 476, 477, 480, 481, 483, 485, 486,
 487, 489, 490, 502, 503, 507, 521, 525, 527,
 529, 534, 536, 539, 544, 551, 552, 554, 556,
 558, 560, 567, 568, 579, 584, 595, 596, 599,
 600, 601, 606, 609, 614, 619, 621, 628, 634,
 635, 636, 637, 638, 639, 640, 641, 642, 643,
 644, 645, 648, 649, 650, 651, 652, 653, 654,
 659, 669, 670, 671, 681, 682, 687, 691, 692
 Workers.....66, 67, 70, 210, 216, 438, 443, 444,
 448, 454, 472, 473
 Workmen52, 81, 93, 123, 140, 171, 471
 Works...1, 2, 3, 9, 24, 28, 37, 38, 53, 54, 55, 56,
 58, 60, 61, 62, 63, 64, 66, 68, 69, 77, 78, 79,
 82, 83, 86, 89, 90, 91, 93, 128, 131, 150,
 151, 152, 156, 157, 158, 170, 173, 174, 175,
 176, 178, 179, 180, 181, 182, 183, 185, 187,
 188, 189, 190, 191, 192, 193, 194, 195, 196,
 200, 201, 202, 203, 209, 210, 211, 212, 213,
 214, 215, 216, 218, 219, 220, 222, 223, 225,
 227, 228, 229, 230, 237, 283, 286, 298, 301,
 302, 303, 307, 314, 319, 325, 331, 333, 336,
 342, 370, 372, 373, 374, 375, 379, 389, 390,
 392, 393, 395, 396, 397, 398, 399, 400, 401,
 406, 410, 412, 413, 419, 421, 422, 424, 427,
 428, 430, 431, 433, 434, 435, 437, 438, 442,
 444, 445, 447, 448, 453, 458, 464, 466, 467,
 468, 469, 470, 472, 477, 478, 480, 481, 483,
 486, 489, 491, 493, 496, 501, 502, 506, 512,
 521, 522, 528, 529, 530, 541, 542, 544, 553,
 555, 578, 579, 584, 596, 605, 616, 618, 628,
 629, 633, 634, 635, 636, 637, 639, 640, 641,
 642, 643, 644, 645, 646, 647, 648, 649, 650,
 651, 652, 653, 654, 661, 662, 668, 670, 675,
 676, 679, 680, 681, 698
 Works Registers 229
 Workshop...39, 40, 66, 70, 81, 83, 86, 131, 160,
 161, 170, 187, 371, 376, 424, 426, 427, 429,
 434, 439, 440, 441, 442, 444, 445, 446, 448,
 455, 464, 470, 474, 477, 480, 481, 482, 485,
 496, 528, 567, 609, 611, 680, 690
 Workshop General Register 446, 480, 481

INDEX

- Workshop Manufacture Suspense 482
Workshops .1, 9, 20, 33, 47, 66, 78, 79, 80, 130,
133, 179, 197, 376, 381, 386, 393, 400, 408,
417, 421, 424, 425, 426, 427, 428, 429, 432,
434, 436, 437, 439, 440, 442, 446, 447, 449,
452, 453, 454, 464, 466, 469, 470, 471, 479,
483, 485, 487, 499, 500, 513, 531, 541, 543,
555, 559, 568, 611, 671, 674, 698
World Bank..... 204, 380, 411
Wrecking..... 550
write back..... 87, 195, 232
Write off..... 158, 188, 189, 256, 292, 435, 485,
492, 656, 685
WTR 312
- X
- XENs..... 174
- Y
- Yard .80, 81, 184, 259, 304, 307, 308, 309, 315,
317, 318, 319, 320, 328, 340, 341, 342, 343,
345, 348, 349, 350, 351, 352, 357, 358, 360,
363, 365, 403, 413, 575
Yards....246, 295, 304, 305, 306, 307, 308, 309,
310, 313, 315, 342, 343, 344, 348, 349, 350,
352, 375, 376, 568
- Yatri 273
Yearly146, 186, 541, 542, 543
YTSK..... 272, 273, 286
- Z
- Zero 338
Zonal xxx, 16, 17, 18, 20, 21, 22, 23, 26, 29, 30,
33, 34, 39, 40, 56, 74, 89, 94, 99, 100, 102,
104, 106, 107, 124, 128, 130, 131, 133, 149,
150, 151, 153, 156, 157, 160, 161, 162, 167,
173, 174, 175, 178, 180, 187, 188, 197, 198,
223, 236, 239, 240, 241, 246,247, 255, 256,
260, 267, 268, 269, 284, 285, 286, 295, 297,
298, 300, 301, 302, 303, 309, 310, 316, 318,
319, 320, 321, 324, 325, 327, 328, 330, 333,
334, 358, 359, 360, 363, 364, 367, 370, 373,
375, 376, 380, 381, 382, 387, 388, 389, 394,
395, 400, 409, 424, 426, 427, 430, 436, 447,
450, 451, 461, 486, 498, 499, 502, 507, 529,
549, 551, 553, 554, 555, 558, 561, 562, 567,
568, 572, 573, 576, 578, 593, 599, 606, 658,
663, 664, 665, 666, 668, 669, 671, 675, 676,
677, 680, 689, 690
ZRTI 302, 335, 367
ZRUC ..16, 18, 21, 25, 30, 241, 285, 331, 367,
556