

INDIAN AUDIT AND ACCOUNTS DEPARTMENT
OFFICE OF THE PRINCIPAL DIRECTOR OF AUDIT
NORTHERN RAILWAY, NEW DELHI - 110001

OFFICE MANUAL
Vth EDITION

Errata

Page No.	Para No.	Line No.	For	Read
11	3.2 and 3.3	<p>May be replaced as follow:- 3.2 LEAVE INTENTIONS OF IA&AS OFFICERS (See Para 3.29.1 of the Manual of Standing Order (Administrative) Volume-I). A statement of leave intention of IA&AS Officers should be submitted half yearly to the Comptroller & Auditor General of India by 1st June and 15th October each year for the period between October and March and between April and September, respectively. The statement should be submitted in Form given at the end of Chapter 3 of the Manual of Standing Orders (Administrative) Volume-I.</p> <p>3.3 LEAVE (See Paras 3.29.1, 3.29.2 & 4.9.2 of the Manual of Standing Orders (Administrative) Volume-I). The Principal Director of Audit is empowered to grant: (A) Leave to officers in the Junior Administrative Grade (including Assistant Director of Audit and equivalent) and officer in the Senior Scales – 45 days (B) Other IA&AS Officer-60 days subject to adequate internal arrangement and the following further conditions: (i) The Accountant General/Principal Director of Audit etc. is satisfied that work will not suffer by the absence of the officer on leave. (ii) It is possible to make adequate internal arrangement so that work of the office as a whole does not suffer. (ii) It is possible to make adequate internal arrangement so that work of the office as a whole does not suffer. (iii) If the Accountant General/Principal Director of Audit needs a substitute in place of the officer proceeding on leave, prior approval of headquarters office should be obtained before leave is sanctioned. (iv) Head of field offices may also grant leave of all kinds except special disability leave, study leave and leave not due upto 180 days to the temporary Assistant Accountants General/Assistant Directors serving under them and in the office under their control subject to local arrangements.</p> <p>Note: 1. If leave be refused in any case a report of the reasons for the refusal should be made to the headquarters office. Note: 2. All grant of leave and the date of departure on and return from leave shall be reported to the headquarters office. Note: 3. The instructions will not apply in cases where orders transferring officers have been issued by Comptroller & Auditor General of India. In such cases separate orders of the Comptroller & Auditor General should be obtained before relieving officers proceeding on leave. This applies even if the leave had been actually sanctioned on a date before the receipt of transfer orders.</p>		
16	4.17	2 nd from last	Qualification Pay of Rs. 30/ per month	Qualification Pay of Rs. 60/ per month
20	4.32	3 rd line	April and October	December and June
21	4.35	Heading line	ELECTION AND TRAINING OF CANDIDATES FOR SECTION OFFICERS GRADE EXAMINATION.	SELECTION AND TRAINING OF CANDIDATES FOR SECTION OFFICERS GRADE EXAMINATION.
26	5.5	1 st sub para	The practice of allowing a Government Servant to attend office date	The practice of allowing a Government Servant to attend office late

Page No.	Para No.	Line No.	For	Read
30	5.11	Subpara (d)	The Government Servants who appear in Hindi Prabodh/Praveen/Pragya examinations and Hindi Typewriting and Hindi Stenography examinations may be granted special Casual Leave for the days on which they have to take these examinations subject to the condition that a candidate taking a third chance, no such privilege will be allowed and the candidates concerned will have to make their own arrangements for leave on the dates of the examinations.	The Government Servants who appear in Hindi Prabodh/ Praveen/ Pragya examinations and Hindi Typewriting and Hindi Stenography examinations may be granted special Casual Leave for the days on which they have to take these examinations subject to the condition that a candidate will not be allowed to such leave more than two occasion for same examination. In case of a candidate taking a third chance, no such privilege will be allowed and the candidates concerned will have to make their own arrangements for leave on the dates of the examinations.
31		Subpara (k)	SPECIAL CASUAL LEAVE TO THE SERVING STENOGRAPHERS TO APPEAR OUTSTATIONS AT THE TENOGRAPHERS EXAMINATION PRESCRIBED FOR THE GRANT OF ADVANCE INCREMENTS	SPECIAL CASUAL LEAVE TO THE SERVING STENOGRAPHERS TO APPEAR FROM OUTSTATIONS AT THE STENOGRAPHERS EXAMINATION PRESCRIBED FOR THE GRANT OF ADVANCE INCREMENTS
34	5.22	Sub Para 6	The Calendar of Returns should be prepared weekly by the various Divisions an Branches and submitted to their Branch Officers on every Monday or on their visit to the Branch as the case may be.	The Calendar of Returns should be prepared weekly by the various Divisions and Branches and submitted to their Branch Officers on every Monday or on their visit to the Branch as the case may be.
34	5.24	Second Para	Second Para	Wrongly printed. May be deleted
40	5.39	Heading lines	Arrears in Correspondence	(A)Arrears in Correspondence
		4 th line	Previous week nut not disposed	Previous week but not disposed
77	8.11	4 th line	one in charge of the section where unit is selected	in charge of the section whose unit is selected
78	8.14	Note	Note In cases where one or more items in the Units selected for review become infructuous in the month, voucher or vouchers of the same category last audited should be post reviewed by the Branch Officer or the Asstt. Audit Officer/Section Officer (Audit) concerned and the fact recorded in the Post Review Register. (i) The position of Post Review by the Branch Officer and Asstt. Audit Officer/Section Officer (Audit) should appear as an item in the Arrear Report of each section. In the case of Branch Officer's Post Review particulars of the units selected, the date of completion, the date of the issue of the objection, details of the arrears, if any, and the reasons for the arrears should be given in the form of a statement attached with the Monthly Arrear Report. (Authority: C/8-17/63 dated 5.9.1964) (ii) Serious omission, if any, pointed out by the Branch Officer in his Post Review register should be brought to the notice of the Principal Director of Audit and his orders obtained for taking suitable disciplinary action against the staff, where warranted. (Authority: Central Section's letter No.C/8-17/63 dated 15.9.1963 and Para 6 of Audit Officer's Meeting held on 22.6.1965)	Note (i) In cases where one or more items in the Units selected for review become infructuous in the month, voucher or vouchers of the same category last audited should be post reviewed by the Branch Officer or the Asstt. Audit Officer/Section Officer (Audit) concerned and the fact recorded in the Post Review Register. (ii) The position of Post Review by the Branch Officer and Asstt. Audit Officer/Section Officer (Audit) should appear as an item in the Arrear Report of each section. In the case of Branch Officer's Post Review particulars of the units selected, the date of completion, the date of the issue of the objection, details of the arrears, if any, and the reasons for the arrears should be given in the form of a statement attached with the Monthly Arrear Report. (Authority: C/8-17/63 dated 5.9.1964) (iii) Serious omission, if any, pointed out by the Branch Officer in his Post Review register should be brought to the notice of the Principal Director of Audit and his orders obtained for taking suitable disciplinary action against the staff, where warranted. (Authority: Central Section's letter No.C/8-17/63 dated 15.9.1963 and Para 6 of Audit Officer's Meeting held on 22.6.1965)
82	8.23.1	Para No.	8.23.1	8.24

Page No.	Para No.	Line No.	For	Read
83	8.24	Para No.	8.24	8.25
84	8.30	1 st line	arising out arbitration	arising out of arbitration
86-88	8.37 to 8.43	Para No.	DISPOSAL OF ROUGH AUDIT NOTES 8.37 DISPOSAL OF AUDIT NOTES AND INSPECTION REPORTS Pt.-II 8.38 REVIVAL OF OBJECTIONS DROPPED PREVIOUSLY AND NOTED IN THE PENDING REGISTER: 8.39 EPITOMES FOR THE REGISTER OF AUDIT ACTIVITIES: 8.40 REGISTER OF RECOVERIES EFFECTED AT THE INSTANCE OF AUDIT: 8.41 EFFICIENCY REGISTER: 8.42 REVIEW OF PERIODICAL CONFIDENTIAL D.Os (PCDOs	8.37 DISPOSAL OF ROUGH AUDIT NOTES 8.38 DISPOSAL OF AUDIT NOTES AND INSPECTION REPORTS Pt.-II 8.39 REVIVAL OF OBJECTIONS DROPPED PREVIOUSLY AND NOTED IN THE PENDING REGISTER: 8.40 EPITOMES FOR THE REGISTER OF AUDIT ACTIVITIES: 8.41 REGISTER OF RECOVERIES EFFECTED AT THE INSTANCE OF AUDIT: 8.42 EFFICIENCY REGISTER: 8.43 REVIEW OF PERIODICAL CONFIDENTIAL D.Os (PCDOs
88	8.42	Last Para	March and September	April and October
94	9.4	Item V of Sl. No. 2	This form is used to advise recovery arising during the month on account of items like recovery of over payments during the previous months, recovery on account of stores taken from Co-operative Stores etc.	This form is used to advise recovery arising during the month on account of items like recovery of over payments during the previous months, recovery on account of stores taken from Co-operative Stores etc. The above documents are available only with pay bill preparing unit.
95	9.9	Sub Para I last line	but some circumstance must be exercised in making such suggestions	but some circumspection must be exercised in making such suggestions
95	9.10	Last lines	While Audit is not responsible for checking the correctness of the income tax deductions, still, wherever such bills clearly be made	While Audit is not responsible for checking the correctness of the income tax deductions. However, whenever such bills are subjected to audit scrutiny in the course of audit, audit should always verify that deductions on account of income tax have not been overlooked in cases where these should clearly have been made.
96	9.12	1 st 4 sub para	<p>The rate of pay indicated in the Travelling Allowance Journals should be checked with the rate of pay given in the pay bills.</p> <ol style="list-style-type: none"> 1. Taxi hire should be checked with reference to the instructions contained in Para 726 of the Indian Railway Establishment Manual. 2. In respect of journeys by air, the sanction of the competent authority is available wherever necessary, vide Para 1636 to 1639 of the Indian Railway Establishment Code, Volume II. 3. Necessary sanction has been obtained for the journeys beyond the sphere of normal duties and for continuous halts beyond the limits fixed. 4. Necessary certificates are recorded on the Travelling Allowance Journals. 	<ol style="list-style-type: none"> 1. The rate of pay indicated in the Travelling Allowance Journals should be checked with the rate of pay given in the pay bills. 2. Taxi hire should be checked with reference to the instructions contained in Para 726 of the Indian Railway Establishment Manual. 3. In respect of journeys by air, the sanction of the competent authority is available wherever necessary, vide Para 1636 to 1639 of the Indian Railway Establishment Code, Volume II. 4. Necessary sanction has been obtained for the journeys beyond the sphere of normal duties and for continuous halts beyond the limits fixed. 5. Necessary certificates are recorded on the Travelling Allowance Journals

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96	9.14	Just below heading	(See Para 227 of RAM, Para 3.4.6-3.4.8 of MSO (Audit), New Delhi Norm Appendix Chapter 3&4 S. No. III 12)	(See Para 227 of RAM, Para 3.4.6-3.4.8 of MSO (Audit), New Audit Norms Appendix Chapter 3&4 S. No. III 12)
103	9.47	-	3. Principal Director of Audit, North Eastern Railway, Calcutta.	3. Principal Director of Audit, North Eastern Railway, Gorakhpur
107	10.4	Below item No. xxiii	Add following:- To enable the Principal Director of Audit to know whether or not the position in connection with the working of tender system on Railway is satisfactory, each Branch or Division will send a statement showing information to the ITA section by 1 st September each year:- 1. Number of contracts reviewed 2. Number of cases out of (1) above in which tender other than lowest have been accepted 3. Number of cases in which audit considers that there has been improper exercise of discretion by the accepting officers; and 4. Details of cases mentioned in (3) above giving definite reasons for holding such views.	
108	10.5	Subpara (iv)	that all items in the work orders indicate whether they are 'Labour and Material' rates	that all items in the work orders indicate whether they are labour or 'Labour and Material' rates
108	10.5	Subpara (vii)	that reference of all the work orders and agreements executed against a tender have been noted on the under with a view	that reference of all the work orders and agreements executed against a tender have been noted on the tender with a view
110	10.8		The contractor's ledger is maintained to show the personal accounts of the Railway contractors exhibiting all transactions with them whether relating to one or several works or to materials purchased from his or made over to him. The instructions regarding audit of contractor's ledger are given in Paragraph 272 to 273 of Railway Audit Manual. The check of contractor's ledger is a part of check of contractor's bills.	The contractor's ledger is maintained to show the personal accounts of the Railway contractors exhibiting all transactions with them whether relating to one or several works or to materials purchased from his or made over to him. The instructions contained in Paragraphs 1483 and 1484E for maintenance of Contractor's Ledger may be seen. The instructions regarding audit of contractor's ledger are given in Paragraph 272 to 273 of Railway Audit Manual. The check of contractor's ledger is a part of check of contractor's bills.
114	10.20	--	(See chapter XXVI of Indian Railway Establishment Manual)	(See chapter XXVII of Indian Railway Establishment Manual)
114	10.21	--	The instructions contained in Chapter 2 of the Indian Railway Financial Code (Volume-I) and Para 243 to 252 may be seen. During the review of this item the figures relating to sanctions actuals, further outlay etc. should be verified.	The instructions contained in Chapter 2 of Indian Railway General Code Volume I Para 1520E, 301 of Railway Audit Manual and Para 243 to 252 of Manual of Standing Orders (Audit) may be seen. During the review of this item the figures relating to sanctions actuals, further outlay etc. should be verified.

Page No.	Para No.	Line No.	For	Read
115	10.23	6	The instructions regarding simplification of the forms and procedure for compilation of rent rolls, the check and review of recoveries of rent for residential buildings occupied by the Railway employees and the preparation of Capital and Revenue Accounts of Residential Buildings are contained in Railway Board's letter No.63/AC/IIDLR9SPL)/22 dated 12.3.1963. Supplementary instructions have been issued vide Joint Engineering Personnel and Accounts P.O.O.No.70, dated 16.11.1963. It should be seen that all the important particulars viz. name of the occupants, monthly emoluments, assessed rent, dates of occupation and location of the quarter, entitlement to rent free accommodation, amount of rent rolls and the rent registers checked in audit	The instructions regarding simplification of the forms and procedure for compilation of rent rolls, the check and review of recoveries of rent for residential buildings occupied by the Railway employees and the preparation of Capital and Revenue Accounts of Residential Buildings are contained in Railway Board's letter No.63/AC/IIDLR9SPL)/22 dated 12.3.1963. Supplementary instructions have been issued vide Joint Engineering Personnel and Accounts P.O.O.No.70, dated 16.11.1963. It should be seen that all the important particulars viz. name of the occupants, monthly emoluments, assessed rent, dates of occupation and location of the quarter, entitlement to rent free accommodation, amount of rent recovered, cost of sanitary and electric installations and that of additions and alterations have been noted in the rent rolls and the rent registers checked in audit
121	11.14	Statement VIII	The details shown in this statement will be with those shown in the final copy of the previous year's accounts and Statement No. VI of the current year.	The details shown in this statement will be checked with those shown in the final copy of the previous year's accounts and Statement No. VI of the current year.
136	11.46	Note	The I.R.C.A. Group	The I.R.L.A. Group
142	12.10	3 rd line	store received from contractor. It should be seen that the instructions regarding pricing and return of such states to be	store received from contractor. It should be seen that the instructions regarding pricing and return of such stores to be
143	12.19	Note:1 line 2		Delete word "and" after Lucknow
153	12.62		31712405 31712405 31712605	31712405 31712505 31712605
167	13.41	Sub para (vii) and (viii)	(vii) the labour charges have been booked by those shops only which were required to perform operation as mentioned in the Route Cards; processing the first operation and the adjustment for the off-cuts or scrap wherever utilized has been made; (viii) The material charges have been booked by the shop;	(vii) the labour charges have been booked by those shops only which were required to perform operation as mentioned in the Route Cards; (viii)The material charges have been booked by the shop processing the first operation and the adjustment for the off-cuts or scrap wherever utilized has been made;
172	14.5	Sub Para 2 and 3(i)		Repeated lines may be deleted
173	14.5	Sub Para 4 (iii)	It should been that	It should be seen that
174	14.5	Note i last line	need no be checked	need not be checked
176	14.9	Heading line	For word REITTANCES	REMITTANCES

Page No.	Para No.	Line No.	For	Read
180	14.21		The procedure regarding booking and accountal of Railway materials and stores given in Joint Accounts and Commercial Branch Notification No.116, published in Northern Railway Gazette Extraordinary dated 10 th April, 1954 should be seen. This procedure is only applicable to Railway materials and stores booked as goods traffic. Freight charges due are paid by the Department concerned by means of credit notes and are credited to earnings	The procedure regarding booking and accountal of Railway materials and stores given in Joint Accounts and Commercial Branch Notification No.116, published in Northern Railway Gazette Extraordinary dated 10 th April, 1954 should be seen. This procedure is only applicable to Railway materials and stores booked as goods traffic. Coaching traffic in Railway materials and store is booked under the same rules and at the same rate as are applicable to public traffic. Freight charges due are paid by the Department concerned by means of credit notes and are credited to earnings
186	14.38	Sub Para b 2nd line from last	3.1.1957, 3.1.1957 and 14.8.1957	3.1.1957, 1.8.1957 and 14.8.1957
193	14.74	Item No. 15		The Sl. No. of item is 14
196	Annexure-II to Para 14.20	Item No. 3 a, 2 nd and 3 rd lines	Vide Rule 1434 (b) and 1425 of Indian Railway Commercial manual	Vide Rule 1424 (b) and 1425 of Indian Railway Commercial manual
201	Sl. No.		17 to 53	May be corrected
216	15.27	Line 1 sub para 2	This register ill	This register will
217	15.30	Note I 1 st line	through	through
219	16.2	2 Heading	Offices (Audit)	Officers (Audit)
241	Proforma	MIS Audit 3 (Col. 5)	No. of Audits due	No. of units due
350		2 nd line before Sl. No. 4	00	on
352	Appendix -IV	Item No. 16 38 43	Part I & n Audit waif Misc. Orders de	Part I & II Audit Staff Misc. Orders etc. from
379	Appendix -V	S. No. 28 Item 5	Salary Dills	Salary Bills
383	Appendix -V	S. No. 38 (i) Item 25	Attendance Register, 0-3 and 0-5, Casual Leave Account including special casual leave account.	Attendance Register, Casual Leave Account including special casual leave account.
386	Appendix -V	S. No. 38 (vi) Item 3 & 4	3. Misc. cash collections and remittances of the same to the 4. Treasurer and registers in connection therewith. Assisted sidings and private sidings agreements.	3. Misc. cash collections and remittances of the same to the Treasurer and registers in connection therewith. 4. Assisted sidings and private sidings agreements.
392	Appendix -V	S. No. 46 Item 4	Rs. 2401	Rs. 5000
393	Appendix -V	S. No. 47 Item 15	Rs. 240/	Rs. 5000
404	Appendix -V	S. No. 68 Item 19	being not c011forming	not conforming
411	Appendix -V	S. No. 81 Heading	SENIOR ELECTRICAL ENGINEER/ DIVISIONAL ELECTRICAL ENGINEER/ T.R.D./R.S./P.S.I. AND T.M.S.	SENIOR ELECTRICAL ENGINEER/ DIVISIONAL ELECTRICAL ENGINEER / T.R.D./R.S./P.S.I. AND T.M.S.
412	Appendix -V	S. No. 82 Heading	C.T.F.OIOHFJPSIIGSS	C.T.F.O/OHE/PSI/GSS