CHAPTER – I

SECTION – I
ORGANISATION AND GENERAL RULES

101. ORGANISATION OF THE INSPECTION BRANCH

The checks exercised by the Accounts Office are largely limited to an examination and comparison of the vouchers, accounts and returns sent by the stations. To render it more complete and to verify that the accounts office represents the actual financial state of affairs at the stations, a compliment of staff designated as "Travelling Inspector of Station Accounts" is attached to the Accounts Office under the charge of an Accounts Officer.

The section dealing with the station inspection work in the Accounts Office is also placed under the immediate charge of the AFA/SI and manned by experienced TIAs.

Accounts Officer (AFA/SI) is in charge of supervision and control of Station inspection Branch. This section directly reports to Dy.FA&CAO/T under the administrative control of the FA & CAO/T. These Officers ensure that regular and surprise inspections are carried out in accordance with the planned programme.

The Station Inspection section of the Traffic Accounts Office directs, regulates, controls the work/ movement of the TIAs and initiates action on reports submitted by them as also cases arising there from. The subordinate supervision of the section is entrusted to Sr.TIAs designated as Sr.TIA/HQs.

The scope and extent of check by TIAs on records of stations shall be as detailed in the ensuing chapters. TIAs should however apply these checks with intelligence. If they have any suggestions to offer in order to add to the existing checks to prevent irregularities, which at present escape notice, they should immediately communicate the same to the Dy.FA&CAO/T in detail.

102. POSITION OF TRAVELLING INSPECTOR OF STATION ACCOUNTS VIS-A- VIS TRAFFIC ACCOUNTS DEPARTMENT

The Travelling Inspector of Station Accounts (TIA) provide the vital link in the set up of the Accounts department to watch the accountal of Railway revenues at the collection points viz., Stations, Goods Depots, Sidings, JTBS, Post Offices etc,. TIA ensures that whenever revenue becomes due it is not left unrealized and after realisation, it is

promptly and correctly accounted for. They are, therefore, rightly considered the 'eyes and ears' of the Accounts Department.

103. DUTIES, GENERAL APTITUDE AND CONDUCT AND AUTHORITY

The duties of TIA are of such nature that calls for the special initiative, vigilance, tact and watchfulness in his work.

The Inspectors should pay particular attention to ensure that all returns submitted by the stations to the Accounts office have been correctly prepared and accord with facts and that all initial documents have been maintained efficiently and in a way that they can be relied upon, if necessary, as evidence in a court of law.

1. (i) He should exercise a critical and searching check over such transactions at stations as recorded in the initial records, which do not come under the purview of Accounts Office check.
(ii) He should be inspired by a spirit of dedication and initiative and constantly on the alert to trace any fraud.

2. He must be courteous in his dealings with all members of the station staff and avoid acrimonious disputes and personal involvement in the duties of Traffic/Commercial staff.

3. He must always be ready to give reasonable assistance/guidance to the station staff by way of clarifications and interpretations of rules and regulations.

4. The duties of Accounts Inspectors are not solely to find fault but to educate, instruct and help staff towards better performance.

5. He should on no account place himself under any obligation to the station staff.

By the very nature of their work, TIAs have special facility to observe critically the areas other than those of prescribed checks dealing with the items like procedural or administrative lapses and irregularities, utilization of amenities provided, identifying excess staff strength etc.,

To enable TIAs in carrying out their checks, including train checks and investigations smoothly and in a hassle free and confidential manner, and for the purpose of taking assistance from other concerned executive departments including RPF etc., a Checking Authority cum Identity Card, as per Standard Performa given as **Appendix-VI**.

Bringing out these observations to the notice of the office will be helpful in the financial interest of Railways or tend towards better working.

Full and detailed instructions as to the method of keeping coaching and goods accounts are given in the Indian Railway Commercial Manual. Inspectors must make themselves thoroughly acquainted with these instructions.

104. RESERVE FORCE

A Reserve Force of TIAs with Head Quarters at selected divisions, will function as per the instructions given by the AFA/SI. The main duties of the Reserve Force will be:

1. Surprise inspections of stations, Goods Depots, Sidings, Jansadharan Ticket Booking Sewak Centres, Post Offices etc.

2. Special investigations of frauds and assistance to the prosecution in conducting such cases in the Courts.

3. Co-ordination with other departments at Departmental joint enquiries.

4. Assisting section TIAs in the commencement of inspections especially at large and important stations.

5. Co-ordination with the Commercial Department in an understanding that the special surprise checks at stations are done, with the object of bringing to light irregularities in connection with tickets etc, and to suggest remedial measures.

6. Relieving work as and when necessity arises.

7. Ticket checking in trains and at stations with the assistance of Ticket checking staff.
Any other special work assigned to them.

105. DISTRICTS AND JURISDICTIONS

For the purpose of inspection of station accounts, stations have been grouped into various sections and the jurisdictions of each section is fixed with due regard to the number and importance of the stations included therein to have an even distribution of work between all the inspectors. Each of these sections is placed under the control of a TIA, the orders of posting of which will be issued by Dy. FA&CAO/T from time to time. Each inspector will be furnished with a list of stations with their schedule time for inspection in the section to which the TIA is posted, so that the inspection schedule can be regulated accordingly. In cases where extra time is taken for any inspection over and above the fixed scheduled time, the reasons should be given in detail.

SECTION-II
PERSONAL CONDUCT

106. HOURS OF DUTY

Inspectors are ordinarily expected to work not less than 8 hours a day. To economies time in traveling, journey should be undertaken as far as possible by night, it being realized that no scheduled time can be allowed for travelling.

107. ABSENCE FROM STATION WHEN INSPECTION IS IN PROGRESS.

After the inspection of station is taken up, the TIA should not ordinarily leave the station, until the inspection is completed. There is, however, no objection to his returning to his headquarters, while the inspection is in progress, provided he puts in at least 8 hour's work at the station and can return to the station timely on the following day.

108. ABSENCE FROM HEADQUARTERS OR DISTRICTS

TIAs are required to reside at their official headquarter station and should not leave their district except when official work requires them to do so, without the permission of AFA/SI or Dy.FA&CAO/TA. However, in urgent cases when due to unforeseen circumstances, there is not sufficient time to obtain permission from the office, and the absence from HQ or district is not to exceed two days, TIAs may leave, but before doing so, he must send intimation to AFA/SI by CUG/telephone, to be immediately followed by a letter stating the full reasons for taking this course, and the place to which he is going and his address. Failure to comply with these instructions will render the TIA liable to disciplinary action. It must be understood that this privilege which should be rarely availed of is not to be abused.

109. HOLIDAYS

Inspectors may avail themselves of Sundays and Gazetted holidays + 2 restricted holiday (a list of them may be obtained by them from Traffic Accounts Office, at the beginning of year), provided the state of work in their district permit them to do so. It should be understood that TIA being in the category of supervisory staff cannot claim any compensatory leave or “days Off in lieu” for working on Sundays or holidays.

110. DUTY CARD PASSES

1. Duty Card Passes, made available over their respective sections, are granted to district

inspectors. This rule can be relaxed and Card Passes given over a larger area with the permission of AFA/SI, if the inspector of one district is entrusted as a regular arrangement with the surprise inspection or pairing/assistance in inspection on other districts, such TIAs may be given duty card passes available on more divisions or entire zonal railways.

2. Duty Card Passes must not be used for journey made for private purposes.

3. TIA must not travel in a higher class than, that for which he hold the pass of ticket, except on payment of fare according to the rules.

4. When TIA goes on long leave his duty card pass should be returned to Dy.FA&CAO/T, immediately, to be returned to him on his resumption of duty.

111. TRANSFERS AND LONG LEAVES

1. The TIA should realize that, both on his first appointment and on his subsequent transfer, which are arranged from time to time, they are liable to be posted to any district, on the line, irrespective of whether there is a Railway Quarter at the HQ station or not. Full consideration is given at the time of posting TIAs and when orders issued they must be considered as final and no delay should occur in carrying them out.

2. At the time of transfer or long leave, a complete list of all file and papers, relating to the district, with the latest position, of inspections should be prepared by the relieved TIA, and handed over a copy with papers to his successor, and obtain his acknowledgement, for the same, the other copy being retained by him. The third copy will be sent to AFA/SI.

3. In case, the relieving inspector is not available, the TIA to be relieved should leave the papers and registers, with the list, in a sealed packet, for his successor, with the station master at the HQ station taking his acknowledgement or otherwise send them to the AFA/SI.

4. Inspector's furniture, stationery, forms and books will be taken by them on transfer to another district.

5. At the time of transfer, TIA may avail themselves of joining time admissible, under the rules, after obtaining permission of the Dy.FA&CAO/TA, unless order curtailing the same in exigencies of service, have been simultaneously received.

112. LEAVE AND PASSES ETC.

Except in case of emergency, applications for leave, passes and PTOs should reach the

Traffic Accounts Office, at least 7 days before, when the same are required, and prior permission/sanction should be obtained before leave is availed off.

113. SICKNESS

When a TIA is prevented from working due to illness he must report the fact at once to the office of Dy.FA&CAO/T, submitting a medical certificate, if the absence is likely to exceed 2 days. The day he is put off duty by the doctor, he should message for “unfit”, to the Dy.FA&CAO/T, giving the probable period of his absence. The message must be followed up by a sick certificate. The day he resumes duty, he should message for “fit” and follow it up with a fit certificate and application for sanction of sick leave.

114. PRIVATE ADDRESS

TIA proceeding on leave of any kind, should notify the Traffic Account Office of their alternate/private address, or addresses changing in series, so that they may be communicated if necessary.

115. CUG PHONES

TIA must keep their CUG phones in “on conditions” round the clock, including the Sundays, and holidays, so that whenever required by the Administration, they can be contacted and assigned work, as per requirements. Any deviation from failing to observe these instructions will hold them liable to disciplinary action. In case of any failure in network, the same can be evidenced, with service providers' report, and may not allow the TIA to escape from his liability of being available on CUG network.

116. RAILWAY QUARTER

The occupation of Railway Quarter where provided by the Railway for the TIA, at their HQ station is obligatory. When an inspector either newly occupies or taken over from another TIA, a railway quarter he must examine it and report at once by letter to the Dy.FA&CAO/T, any serious defect or deficiencies in the fittings. While vacating, TIA should give timely notice to the representative of Electrical and Engineering Deptts., posted at the station and make over the quarter and its fittings to them obtaining a receipt for the same.

117. JOM (JOURNAL OF MOVEMENT)

TIA must send punctually to the Dy.FA&CAO/T, an advice in the prescribed format, showing his movement and work done, during the weekend, and on reverse of it a forecast of movements for the next 10 days should be shown and dispatched to

Dy.FA&CAO/T through AFA/SI , so as to reach the office not later than the beginning day of succeeding week.

The names of the stations, together with the progressive number of days spent at each station, should be indicated in the last column of the forms. In case, the district TIAs book any day on special duty/investigation, a reference of the letter/intimation requiring them to do so, should be quoted, as remarks against the date on which such duty is performed. Whenever the inspections of any station is completed by the TIA, the word “Final” and reference of inspection report number and its date, should be quoted against the date the inspection is completed.

One carbon copy of the JOM for each month should accompany the monthly TA bills of the TIA, so as to avoid, delay in passing the TA bills, in the Accounts Office.

Un-punctual submission of advice of movements and forecast in JOM, will be deemed as neglect of duty, and can be taken up under disciplinary action. Besides this TIA should take every possible care to prevent leakage of information of their movement.

118. TRAVELLING OR DAILY ALLOWANCE AND CONTINGENT CHARGES

Travelling and daily allowance is not to be considered as a source of income or profit, and it is not admissible for journeys undertaken or for absence from HQs for personal convenience or longer than required for the performance of duty. It is, therefore, expected that TIAs will make every effort to arrange their work so as to cause as little expense (TA) as possible to the Railway.

When a TIA can conveniently check a station/stations near his HQ, by proceeding in the morning and returning to HQ in evening, after having put in eight hour's work at the station visited, he should not unnecessarily stay at the station during the night.

119. SUBMISSION OF TA JOURNALS

Travelling Allowance Journals should be submitted in duplicate copy immediately after the close of each month, so as to reach the office of Dy.FA&CAO/T, not later than the date decided for submission. Delayed submission may result in the journal being detained in Accounts Office and payment being held over till the subsequent month.

120. CONTINGENT BILLS

Conveyance charges admissible under the rules are allowed to the TIAs when actually incurred. For the conveyance charges incurred contingent bills are required to be submitted along with the TA journals.

121. AID FROM STATION STAFF IN CHECKING OF ACCOUTNS

Aid of any kind from the station staff whether in checking and tracing the entries in various books and accounts, in shape or form is strictly prohibited and if any such instance if found to be taken in course of inspection by TIA will be viewed seriously and may hold the TIA liable for disciplinary action.

122. DUTIES OF INSPECTORS IN CASE OF FRAUDS

1. When a fraud is suspected at a station, the inspector should investigate the case with caution and calmness avoiding excitement and tendency to exaggerate or jump at conclusions. When it is evident that a fraud had been occurred, the facts of the case should be intimated to FA & CAO/T by name (under a booked cover or registered post). When the case deserves immediate attention, TIA should contact AFA/SI on phone at Office/residence followed by a confidential report. He should proceed with the investigation in an orderly manner and take notes of such particulars as would establish conclusively the existence of fraud and stand the test of cross-examination in Court of law. In such cases, check should be full and extensive to establish the nature, extent and details of the fraud. Considerable care and precision will have to be exercised in counting of cash, tickets, inventory of parcels and goods, which should as far as possible be done by day light.

2. All subsequent important developments and correlated implications arising in the process of his investigation will be reported to FA &CAO/T. On completion of investigation, the final finding will be submitted to FA & CAO/T with relevant documents.

3. The inspector will be responsible to ensure opening of new registers to preserve continuity of work whenever it becomes necessary to impound any book or register.

4. Under no circumstances, should a TIA leave a station after commencing his investigation of fraud until he completes his enquiry and ensure that books are not tampered with. If help is needed in case of any difficulty in implementing these instructions, he should contact Office for assistance.

5. During investigation of a fraud all connected books should be kept at night under lock and key under station Master's custody. If, however, Station Master, himself is the suspected party, the TIA should see that proper measures are taken to prevent access by the Station Master to the connected books, cash, but on no account take upon him the safe custody of cash/books, unless specifically directed by Dy.FA & CAO/T or AFA/SI to impound the books and records.

6. In all cases of fraud the Inspector should bear in mind that his actions may have to be explained and facts proved in Court of law, should a prosecution be instituted against the defaulting staff. Therefore, the vital necessity for circumspect approach cannot be overstressed.

