CHAPTER-V

SECTION - I

501. GENERAL INTRODUCTION OF SI BRANCH

The Station Inspection Branch of Traffic Accounts Office, directs, regulates and controls the work and movements of TIAs and disposes reports submitted by them as also cases arising there from. The subordinate supervision of Branch for each identified activity is entrusted to Sr.TIAs designated as Head Quarter TIAs.

502. INSPCTION IN REGULAR BEATS

BEAT INSPECTION : The sectional TIA is solely responsible for regulating the inspection of the stations in his beat, strictly in accordance with the proposed programme and all possible efforts should be made to avoid arrears. TIAs, however should arrange their visits to stations with due regard to economy of time spent in travelling. In the event of inspection in a section falling into arrears, office should be appraised well in advance for relief. TIA should confine themselves to the examination of the accounts and are prohibited from undertaking responsibility in connection with compilation, collection of cash, issue of tickets or other allied works, which are recognized to be the legitimate duties of the Traffic/commercial Staff.

SURPRISE INSPECTIONS : The nature and object of check exercised by TIA on station accounts demands that his visit to the station should contain an element of surprise. He should therefore, take special precautions to see that the date of inspection is kept secret. In order to maintain the above element the TIA should arrange the date of inspections at irregular intervals so that the station staff may not anticipate the date of next visit. To maintain the element of surprise check on station accounts other than the regular inspections, certain surprise check of an isolated activity of station can also be undertaken with the prior approval of AFA/SI or Dy.CAO/T. A register in this regard should be maintained by Sr.TIA/HQ in Station Inspection Branch and got signed by AFA/SI.

503. SPECIAL DRIVES

With a view to check and measure the correctness and proper discipline being observed by transportation/commercial departments, special checks by deputing teams of TIAs are to be organized by Dy.CAO/T, and AFA/SI following independent and varied method of inspections/checks. The teams of TIAs under supervision of senior most TIAs should be formed and deputed to various locations, by detailing the scope and extent of check,

additional precautions to be taken in the checks, instructions for compiling reports, and collecting corresponding evidences to prove irregularities. Such checks can be directed to main areas where human intervention to commit any financial irregularity can be expected such check of weighbridges, inventory checks of goods shed/parcel depots, demurrage wharf age records of stations etc.

The work of special checks should be coordinated confidentially by Sr.TIA/HQ (coordination) as per instructions of AFA/SI or Dy.CAO/T, and a system of obtaining a step by step feedback on progress of inspection should be laid out. The details of check and position of inspection should not be made known to other departments as well as remaining cadre of TIAs who are not involved into such checks. The report of such check should be compiled by Sr.TIA/HQ(Reserve Force), and presented to FA&CAO, routing through and by obtaining comments of Dy.CAO/T.

504. REVIEW AND MONITORING OF TIA's INSPECTIONS AND THEIR REPORTS

To enable the section to watch the progress of inspections of stations, a register showing 'inspections due' should be maintained, separate pages being allotted to each district. The names of stations due for inspection during a particular month according to the last date of inspection should be posted in this register and inspections actually carried out during the month should be noted against each station. The date of opening the inspection should be posted from the diaries or TA 11F received and date of completion only after the actual receipt of inspection report. It should be ensured that for every completed inspection as shown in the diaries/TA 11F, necessary reports are promptly received in the section.

TIAs who have not submitted the inspection reports should be taken up suitably. A list of stations and TIAs from whom inspection reports have not been received should be put up to AFA/SI.

If inspection work is in arrears, necessary arrangements should be made to clear the arrears by deputing relieving TIAs.

505. REVIEW AND DISPOSAL OF TIAs REPORTS

(A) REGISTRATION OF INSPECTION REPORTS

On receipt of inspection reports in the Station Inspection section, the reports will be registered serially in a manuscript Register daily and allotted the Accounts Registration Number on the top in the space provided on each inspection report(TA 1F).

(B) The manuscript Register will show the following particulars:

S. No.	A/Cs No.	DATE OF REGISTRATION	NAME OF STATION	DIVISION	IR No. & DATE	Chg/ GOODS

506. VERIFICATION OF TIME TAKEN FOR INSPECTION WITH REFERENCE TO DIARIES.

No sooner the registration of the inspection reports as stated above is over, the same should be posted in the inspection due register showing the date of commencement and completion by the HQ and then the actual time taken for inspection by the TIAs should be verified with reference to the diaries received and a remark passed on the TA 1F with the dated initials. If the time taken by the TIA as shown in the inspection report disagrees with the time shown as per his diary, the time shown as per diary should be taken as correct and written on TA 1F by Red pen or pencil. The TIA should also be asked to explain for the discrepancy under the orders of AFA/SI.

The particulars of reports received should be posted in a manuscript register TIA wise in a serial order of inspection report. Separate pages should be set aside for each TIA. This will enable the section to make out the missing reports, if any, as the inspections reports are serially numbered for each financial year and to take necessary action for calling for the reports.

507. POSTING THE REPORTS IN THE DIVISION REGISTERS.

After registration & verification of time booked by HQ, the reports should be entered in the Division registers. The number of days allowed for each inspection should be entered from the district wise list of stations (Jurisdictions).

Further particulars such as Accounts number, date of commencement, date of completion of inspection, No. of days taken, name of TIA etc., should be posted from the inspection reports.

The inspection report should then be distributed to the dealing clerk who will post the same in a manuscript register month wise as per the proforma to be suitably decided by individual zonal railway. The entries in the register should be made up to col.No.7. Then the inspection reports with the register should be put up to the TIA/HQ for scrutiny and return.

Other columns are to be filled in only when the report is put up to the AFA/SI for closing after it has been completely dealt with. The references of Sr. No. of the register as well as the month in which posted, should be quoted on the last page of the inspection report.

508. SCRUTINY OF INSPECTION REPORTS

The Sr.TIA/HQ will verify the correctness of posting of all the reports received in the register maintained and having ensured, scrutinize the reports and satisfy himself that the report is complete in all respects and complied in accordance with the provisions in the manual of TIAs.

The HQ will maintain a manuscript register for posting excess or savings in man days booked by the TIAs and for recording the amounts of credits authorised by TIAs for not admitted debits outstanding at the stations. The excess/savings in man days will be posted from the TA 1 F and the amount of credits authorised by TIAs should be posted from the credit authorisation letter (TA 16F) received along with the inspection report or under separate letter. At the end of each financial year a summary of the total amount of credits allowed by the TIAs for coaching and goods accounts should be prepared and put up to the FA & CAO/T for information.

509. NOTING IRREGULARITIES OF TIAs IN COMPILING INSPECTION REPORTS AND ACTION TO BE TAKEN ON REPORTS AND OTHER ACCOMPANIMENTS

The irregularities noticed as a result of the scrutiny of the inspection reports and accompaniments should be briefly noted on TA 1F by the TIA/HQ to enable the dealing clerk to write to the TIA concerned. Date of completion, dispatch of inspection report and signature of TIAs should be specially looked into.

Wherever copies of enclosures are required to be sent to internal check sections, it should be marked as such on the respective forms or statements. All irregularity statements (TA 6F) should be thoroughly studied and remarked in brief on each item as to whom to be addressed or extracts sent for taking action, whether the item could be treated as closed after taking initial action or pursued till finalisation, whether action needed on Demi-Official level etc., should be dealt with as Special Reports. If the reports are to be closed after taking initial action, the TIA/HQ should mark on TA 1F with his dated initials.

If any station has been graded a 'C' by the TIA the report should be pursued with commercial department and closed only after receipt of satisfactory reply.

510. KEEPING RECORD OF REPORTS SCRUTINIZED:

The Sr.TIA/HQ shall maintain a diary where in the total No. of inspection reports scrutinized during the month should be noted down showing Accounts No. and then return the reports to the dealing clerk.

511. SENDING EXTRACTS TO INTERNAL CHECK SECTIONS

The clerk dealing with reports shall go through the instructions given by the HQ or AFA/SI on each inspection report and take action accordingly. The first duty is to remove the copies/extracts of forms or statements which are marked for internal check sections from all the inspection reports received, prepare statements separately for coaching and goods reports, showing name of the station I.R.No and date, A/Cs No. and date, No of each kind of extracts such as "TA 2F,TA 4Fs & so on should be handed over to ICSI (Internal Checking Station Inspection Branch) section for internal verification and return"

The nature of extract, the sections to which sent and the reference of the statement under which sent should be quoted on the last page of TA 1F.

512. DEALING WITH IRREGULARITY STATEMENT

The main part of the inspection report is that of dealing with irregularity statement i.e., TA 6F .The respective commercial officers should be addressed for taking proper action to rectify the irregularities at stations, under ordinary or Demi-official letter as instructed by HQ depending upon the merits of each item. All the duplicate copies of TA 6F returned by the Sr.DCM/DCMs with their remarks or letters received in connection with the inspection reports, should be put up to the HQ for perusal. HQ will decide whether the replies of Sr.DCMs can be accepted or pursued. He may take the orders of AFA/SI for final decision. Remarks of items which are required to be verified by District TIAs should be extracted and sent with instructions to verify during his inspection and report.

All pending inspection reports for which no reply is received from Sr.DCMs in spite of reminders should be listed in a statement and put up to AFA(SI)/Dy.FA&CAO(T) periodically.

513. WRITING TO TIAs FOR THEIR IRREGULARITIES:

Where irregularities in the compilation of the reports by TIAs are noted by Sr.TIA/HQ on TA 1F, the TIA concerned should be addressed to rectify the same. The dealing clerk should maintain a file in which the record copies of the letters should be filed. Repetition of irregularities by TIAs should be taken up.

514. ACTION FOR EXCESS TIME BOOKED BY TIAs

Where excess time is booked by TIAs for inspection the justification submitted on the prescribed form should be put up to AAO/SI on an office note showing the number of

days booked in the previous three inspections and stating briefly the justification given by the TIA for excess time. Based on the justification, the AFA/SI will give orders or instructions whether to pass the excess time or otherwise or to take up with the TIA.

515. CLOSING OF REPORTS

After ensuring that the report has been completely dealt with in all respects including replies from Commercial dept and internal checking sections should be put up to AFA/SI through Sr.TIA/HQ for closing the reports along with register. The dealing clerk should show the date when the report is put up for closing and initial. The Sr.TIA/HQ will review the report and satisfy himself that the report has been fully dealt with and put up to AFA/SI duly signed on the inspection report as well as in the register. He will circle the S.No. of the entry of the respective inspection report in the register by red pen/pencil. AFA/SI will also satisfy himself that the report has been properly and completely dealt with and that no items are pending finalization and sign on the register as well as on the report.

All the closed inspection reports should be bundled and kept in a safe custody by the dealing clerk. As and when audit requisitions are received for closed inspection reports, it should be readily complied with and acknowledgement obtained for the reports taken by them. The dealing clerk should also watch the timely return of the reports by Audit staff. The entire responsibility for the custody, watching movement and preservation in a tidy manner of the reports is that of the dealing clerk and he will be held responsible if any reports are found missing before they are sent for destruction after normal preservation period.

516. REVIEW OF FRAUDS/MISAPPROPRIATION AND CASES OF EMBEZZLEMENT

REGISTRATION OF FRAUD : Any fraud when reported by TIA and reported to Dy.CAO/T, will be got registered with the respective departments, intimating them facts of the case by enclosing the copy of TIAs preliminary report and final report. Accordingly, in terms of provisions contained in chapter XI of Finance Code-I the brief of the case will be furnished to FA&CAO's office, for further inclusion of case in the half yearly statement of losses and frauds to be submitted to Railway Board.

DEPARTMENTAL ENQUIRY : On every reported case the departmental enquiry or criminal proceedings have to be initiated. It is the prerogative of the Head of Department. However, whenever required for departmental enquiry the TIA who has detected the fraud and any record of evidence if required for presenting to the departmental enquiry should be presented to the Enquiry Committee, whenever demanded.

FOLLOW UP OF FRAUD CASES : The position on departmental action in cases of frauds should be kept chased by issuing a reminder to them for finalization of the case on an interval of each two month. The disposal of case and reply regarding action taken should be kept posted to HQ office (FA&CAO's) office. The final reply confirming the action on fraud case should also be marked to vigilance department before closing the case in register of fraud and misappropriations.

517. INTERACTIVE APPROACH ON CHECKS OF VIGILANCE/AUDIT/COMMERCIAL DEPARTMENTS THROUGH JOINT CONSULTATIVE ARRANGEMENTS

Accounts Department has to play the role of advisor and critic of Railway Administration by tendering advice on probable methods of operational and commercial improvements, and in this regard they should be constantly engaged in consultation with vigilance/audit/commercial department to protect the instance of plugging the leakage of Railway Revenue, wasteful expenses and means of improving revenue. In this regard the workshops organized regarding marketing efforts and campaigns should be got attended by TIAs, by making adequate arrangements for this. The vigilance reports and bulletins should also be given a wide circulation among TIAs, including the excerpts of important checks and check of possible other angles related to such cases. The Audit reports both Part-I and Part-II pertaining to stations of each district TIAs should be marked to them to evaluate the theme and essence of audit objections.