

Service Profile for Indian Railway Accounts Service (IRAS)

Overview

The regulation and control of Railways was initially vested in the Railway Branch of the Public Works Department of Government of India and the accounting and auditing functions for Railway Branch was under the Accountant General, Public Works Department. Consequent upon the amalgamation of the Accounts and Civil Audit Establishments of the Public Works Department under the control of the Finance Member of the Government of India, the post of Accountant General, Public Works Department was abolished and a separate post of Accountant General Railways was created.

As a part of the scheme of reorganization of the Railway Board as recommended by the Acworth Committee (1921), Financial Commissioner for Railways was appointed in April 1923. This was followed by Separation Convention of 1924 by which Railway finances were separated from General Finances of Government of India. The process of separation of the Accounting and Auditing functions on the Railways was completed in 1929, with the responsibility for compilation of all Accounts for the Indian Railways passing on from the Accountant General to the Financial Commissioner, Railways. **This marked the beginning of the Indian Railways Accounts Service (IRAS) as a cadre, distinct from that of the Indian Audit and Accounts Service.**

The Financial Commissioner for Railways (FC/Rlys) represents the Ministry of Finance on the Railway Board and also functions ex-officio as Secretary to Government of India in the Ministry of Railways in financial matters. In this capacity, FC/Rlys is vested with full powers to sanction Railway expenditure subject to the general control of Finance Minister.

Recruitment

Indian Railway Accounts Service (IRAS) is a Group A Central Service of the Government of India. There are two modes of recruitment to IRAS viz (i) through Civil Services Examination conducted by UPSC every year; (ii) through promotion Group 'B' Accounts Officers working on Zonal Railway to IRAS. Roughly, 50% posts are meant for Direct Recruitment and 50% posts are filled through promotion from Group 'B' Cadre.

Training

Directly recruited IRAS probationers are required to undergo a 90 week training programme before induction into service on various railway zones and other offices. The training program includes training at National Academy of Indian Railways (NAIR)/Vadodara, Lal Bahadur Shastri National Academy for Administration (LBSNAA)/Mussoorie, National Academy for Direct Taxes (NADT)/Nagpur, National Institute of Financial Management (NIFM), Faridabad and other specialized training institutes, as well as field training on zonal railways, divisions, construction organizations and manufacturing units of the Indian Railways. Also there is provision for mandatory Mid Career Training for IRAS officers spread across the entire service span.

Allocation of zonal railways to officers

Direct recruit IRAS officers are allocated to Zonal Railways on the basis of their ranks, preference and availability of vacancy in their category at their turn in terms of provision of Cadre Allocation Policy as amended from time to time. Officers recruited under promotional quota are encadred on their respective railway.

Functions of IRAS Officers

IRAS Officers are responsible for the Finance and Accounting functions of the Railways. Core functions of members of this cadre include maintenance of accounts of Indian Railways and rendering Financial Advice to the executive. They are responsible for introduction of techniques of modern financial management; exchequer control as a refinement in budgetary control; restructuring of the budgetary and accounting system including institution of a system of performance budgeting and responsibility accounting, traffic costing, implementation of incentive schemes in workshops, etc. The above is illustrative and not exhaustive. These functions inter-alia include the following:

Financial Management:

- (i) Scrutiny of all investment and expenditure proposals of various executive departments relating to the areas of transportation, personnel, motive power, rolling stock, railway electrification, workshops, signal and telecommunication, civil engineering, commercial, medical, safety and security etc.
- (ii) Control over Plan expenditure, revenue expenses and revenue receipts.
- (iii) Examination/consolidation and preparation of the Budget and to exercise the budgetary controls as per the procedure laid down,
- (iv) Carrying out periodical financial reviews so as to monitor both the expenditure and receipts and tender appropriate advice to Administration so as to arrest any budgetary deviations.
- (v) Association with survey teams & preparation of project reports – precursor to all capital investments decisions.
- (vi) Mid life review of projects & revision of cost estimates.
- (vii) Association with tenders and contracts of all departments.
- (viii) Carrying out productivity tests so as to determine the extent of the projected benefits accruing to the system.
- (ix) Association with manpower planning: Creation/surrender of posts.
- (x) Funds Management and raising of funds from the market – ways and means to finance Railway Plans, through conventional and non-conventional sources, viz commercial exploitation of land, Joint Venture and SPV, BOLT Scheme and leasing etc. to meet & finance the investment requirements of Railways particularly concerning replacement of aged assets, safety works and network expansion.

Accounting Functions:

Account keeping involves booking of all expenditure and earning to correct heads of accounting. While the Capital and Revenue Accounts are prepared to facilitate a review of finances of railways as a commercial undertaking, the Finance Accounts are compiled in accordance with requirements of Government Accounts. Accounting function involves pre-auditing and concurrent auditing of all payments, receipts and adjustment transactions on Railways. The responsibility of Accounts officers in this regard involves: -

- (i) Maintenance of the Books of Accounts, as per prescribed rules.
- (ii) To carry out the internal checks as per rules and procedures of all transactions affecting receipts and expenditure on the Railways. All claims against railways, whether commercial claim for loss of material, contractors' bills, suppliers' bills or establishment claims are required to be checked in accounts department with reference to rules or orders (known as "Internal Check") before the claims are settled.
- (iii) Inspection of Stations, Stores Depots, Executive offices. The responsibility encompasses inspection of station accounts to ensure that the accounts submitted by the stations in respect of earnings are not only correct but that all the prescribed initial records are being kept and that the transactions are carried out as per the extant rules and procedures. Similarly Stores Finance wing has a special role to verify the stocks and to see whether the stocks as shown in the books are actually available in the depots or not. Apart from these inspections, accounts officer also inspects the initial records being maintained in various executive offices.
- (iv) Settlement of claims & recovery of Railways dues.
- (v) Stock inventory control.
- (vi) Management of cash and pay office and co-ordination with RBI and other Banks.
- (vii) Maintenance of assets register/block accounts necessary for determining not only the dividend liability but also depreciation.
- (viii) The work relating to Electronic data processing and Management information system.
- (ix) All works relating to Management Accounting.

Designations during posting in Zones, Ministry of Railways and other Ministries

S.No.	Scale	Designation in Ministries	Designation on Railways	Remarks
1.	Junior Scale	Normally Junior Scale Officers are not posted in Ministries	<p><u>On Railways</u></p> <p>(a) In HQ office-Assistant Financial Adviser/AFA.</p> <p>(b) In Division- Assistant Divisional Financial Manager/ADFM.</p> <p>(c) In Workshop- Assistant Workshop Accounts Officer/AWAO</p> <p>(d) In Traffic Accounts Office- Assistant Financial Adviser/Traffic/AFA-T.</p> <p>(e) In EDP Centres-Assistant Electronic Data Processing Manager/AEDPM.</p>	Posted on completion of probation (PB-3 with 5400/- Grade Pay)

S.No.	Scale	Designation in Ministries	Designation on Railways	Remarks
2.	Senior Scale	Deputy Director in Government of India.	<p><u>On Railways</u></p> <p>(a) Senior Assistant Financial Adviser / Sr.AFA.</p> <p>(b) Divisional Financial Manager/ DFM.</p> <p>(c) Workshop Accounts Officer/WAO</p> <p>(d) Senior Assistant Financial Adviser /Sr.AFA</p> <p>(e) Electronic Data Processing Managers (EDPM)/Senior System Analyst (SSA)</p> <p><u>Railway Board-</u></p> <p>(a) Deputy Director</p>	Senior Time Scale (PB-3 with Rs. 6600/-Grade Pay) and after completion of four years of service.
3.	JAG	Deputy Secretary in Government of India	<p><u>Railways</u></p> <p>(a) Deputy Financial Adviser & Chief Accounts Officer/Dy.FA&CAO</p> <p>(b) Senior Electronic Data Processing Manager/ Sr.EDPM</p> <p><u>Railway Board</u></p> <p>(a) Joint Director</p>	Junior Administrative Grade (PB-3 with Rs. 7600/- Grade Pay) after completion of 9 years of service.
4.	SG	Director in Government of India	<p><u>Railways</u></p> <p>(a) Deputy Financial Adviser & Chief Accounts Officer/ Dy.FA&CAO</p> <p><u>Railway Board.</u></p> <p>(a) Director</p>	Selection Grade (PB-4 with Rs. 8700/-Grade Pay) after completion of 13 years of service.
5.	SAG	Joint Secretary to Government of India/Secretary in State Government	<p><u>Railways</u></p> <p>(a) Financial Adviser & Chief Accounts Officer/FA&CAO</p> <p><u>Railway Board</u></p> <p>(a) Executive Director</p>	Super Time Scale (PB-4 with Rs. 10000/- Grade Pay) after completion of 18 to 20 years of service.
6.	HAG	Additional Secretary in Government of India/Principal Secretary in State Government.	<p><u>Railways</u></p> <p>(a) Principal Financial Adviser & Chief Accounts Officer/ Principal FA&CAO.</p> <p><u>Railway Board</u></p> <p>(a) Adviser</p>	Higher Administrative Grade with Grade Pay Rs. 12000/- after completion of 30 years of service.
7.	HAG+	Special Secretary to	<p><u>Railways</u></p> <p>(a) General Manager/ Director</p>	Rs. 75500-80000.

S.No.	Scale	Designation in Ministries	Designation on Railways	Remarks
		Government of India /Chief Secretary	General <u>Railway Board</u> (a) Additional Member	
8.	Secy	Secretary	Financial Commissioner	Apex Scale (Rs. 80000 fixed)

Appointment to other Organizations / Bodies

Apart from the cadre posts, officers of Indian Railway Accounts Service also serve in General Administration posts of Indian Railways as General Manager of Zonal Railways/Production Units, Director General/NAIR at HAG+ level; Divisional Railway Manager (DRM), Additional DRM, Senior Deputy General Manager, Chairman/ RRB at SAG level, Deputy General Managers/Deputy Vigilance Officer at JAG/SG level.

IRAS officers also serve in various Government Ministries on deputation as Deputy Secretary/Director, Joint Secretary, Additional Secretary, Secretary etc. by applying through Central Staffing Scheme of Central Government (DOPT).

They are also sent to various Public Sector undertakings on deputation to hold finance portfolios of Director/ Group General Manager/ General Manager/Joint General Manager etc.

Procedure governing promotions

In the career span of an IRAS officer, he is eligible for raise in salary and promotions. The promotions take place after evaluating the performance on the basis of Performance Appraisal Reports, vigilance clearance and scrutiny of overall record of the officer concerned by following laid down procedures. The scrutiny is done by a Departmental Promotion Committee of appropriate level as stipulated in the rules.
