



दक्षिण पूर्व मध्य रेलवे  
South East Central Railway



कार्मिक विभाग, प्रथम तल, महाप्रबंधक कार्यालय, बिलासपुर (छ. ग.) 495004

**PERSONNEL DEPARTMENT, 1<sup>st</sup> FLOOR, GM's OFFICE, BILASPUR (C.G.) 495004**

No.P-HQ/CON/452/1/O/312

Dated 24.12.21

PCOM, PCCM, CSO, SDGM, CPO (A)/SECR, DRM/BSP, R & NGP,  
CHAIRMAN/RRB & RRC, CWM/WRS/R, CPO/SER/GRC & PCPO/ ECoR & BBS,  
Dy CPO (CON)/BSP/SECR, PRINCIPAL ZMDTC/BSP, PRINCIPAL ZTC/SINI

**Sub: -Selection for formation of a panel of AOM (Gr'B') against 30% LDCE QUOTA in Operating Department in S E C Railway ( 6<sup>th</sup> Cycle).**

1. In continuation to the ongoing 70% Group "B" departmental selection, it has been decided to hold LDCE against 30% vacancy of Assistant Operation Manager AOM (Group "B") in S E C Railway. The assessment of vacancy has been approved by GM/SECR on **10.12.2021** is as follows:-

| Post         | Vacancies |     |     |       |
|--------------|-----------|-----|-----|-------|
|              | UR        | SC  | ST  | Total |
| AOM (Gr "B") | 01        | Nil | Nil | 01    |

**Eligibility Condition: -**

1. For Group "B" selection (30% LDCE quota ), Group "C" employees of Operating department, including running staff i.e. Guards of Operating department working in the grade, the minimum of which is Rs. 5000/- or PB-2 Rs. 9300-34,800/- with grade pay Rs. 4200/- (for running staff equated stationary grade vide Estt Rule No 104/2011 and R.B.E. No. 92/2015 is enclosed in **Annexure "B"**) and above grades with five (05) years of non-fortuitous service in the grade as on **01.03.2021** (including non-fortuitous service rendered in the corresponding pre-revised grades), are eligible to participate in the LDCE examination in terms of Railway Board's letter number E(GP)99/2/22 dated 29.03.2010 (RBE No. 46/2010), circulated under SECR's **Estt. Rule No. 55/2010**.

2. Staff whose lien is maintained in S E C Railway is only eligible to appear in the said selection. Besides, those employees whose lien are maintained in S E C Railway, but working outside the jurisdiction of S E C Railway are also eligible, provided they submit their applications through the Personnel Branch of the concerned division/unit where their lien is maintained with proper certificate of lien by concerned division/Units.

**3. Date of submission of application and consolidated statement: -** Application of willing staff, fulfilling the above conditions should reach the concerned Personnel Officer before **24.01.2022**. The concerned Personnel Officer, after receipt of such applications should scrutinize the candidatures of the applicants and send the names of the eligible staff only in consolidated statement as per proforma at **Annexure -"A"** attached so as to reach this office latest by **28.01.2022**. The concerned personnel officer should ensure that all the columns of the enclosed proforma are properly filled in before sending the statement to this office.

4 Applications ( proforma enclosed at **Annexure -"C"**) received directly from the staff concerned will not be entertained by this office. Concerned Personnel Officers should ensure that applications received by their offices after **24.01.2022** are not forwarded to HQ office under any circumstances. All application of construction organization should forwarded by Dy CPO/CON/BSP. Names of those staff who have not fulfilled the eligibility criteria as mentioned above their names need not be forwarded to this office. It may also be noted that incomplete statements furnished by the divisions/units will not be entertained.

5. In terms of Railway Board's letter No. E(GP)2010/2/39 dated 28/08/2019 (RBE No. 142/2019) Pre-selection training is not required if there is no reserved vacancy and candidates are appearing in the Selections/LDCEs against unreserved vacancies.

6. **Scheme of Examination/Selection Procedure:-**

In terms of the instructions contained in Board's letter No. E (G) 2018/2/31, dated 19.03.2019 (circulated under R.B.E. No. 53/2019), the following scheme for conduct of 30% Limited Departmental Competitive Examination has been introduced:-

6.1 **Pre-Qualifying Examination :-**

There shall be a pre-qualifying single paper examination of 100 marks, which shall have 100 % Objective type Multiple Choice Questions only. The distribution of marks will be as under:-

|                                                    |   |          |
|----------------------------------------------------|---|----------|
| Technical Subject                                  | : | 40 marks |
| General Knowledge, including optional questions on |   |          |
| Official Language Policy                           | : | 30 marks |
| Establishment & Financial Rules                    | : | 30 marks |

(Note: There shall be negative marking for incorrect answers. One third of the marks allotted for each question will be deducted for every wrong answer.)

6.2 **Qualifying Marks:**

The candidates scoring 75% marks and above in the Pre-Qualifying Examination shall be eligible for appearing in the main examination and for this, number of candidates should be restricted to 5- times the number of respective vacancies in order of merit.

6.3 **Main Examination** : The pre-qualifying examination will be followed by one descriptive type paper on professional subject comprising of 100 marks and the qualifying marks in the written examination will be 60% and above.

6.4 **Syllabus for professional paper for LDCEs** :- The Syllabus for selection for the Group, 'B' post of AOM/ATM in Traffic department is enclosed as **Annexure-'D'**. The syllabus prescribed by the Board for written examination held as part of 30% LDCEs in organized services constitute topics on Paper-I & Paper-II In view of the aforementioned changes in pattern of LDCEs, the topics on professional subjects divided in two segments as Paper-I and Paper-II shall be amalgamated and topics may be picked up for the Pre-qualifying and main examinations. The syllabus should be circulated along with the notification for the examination.

6.5 This being selection against 30 LDCE, there shall be no supplementary examination, either pre-qualifying or main examination, under any circumstances.

6.6 The candidates qualifying in Main Written Examination shall be subjected to Viva-voce, which will have the following distribution of marks against various heads:-

|                               | <b><u>Max. Marks</u></b> | <b><u>Qualifying Marks</u></b>                             |
|-------------------------------|--------------------------|------------------------------------------------------------|
| (i) <b>Viva-voce</b>          | 25                       | 30 ( including at least 15 marks in the Record of Service) |
| (ii) <b>Record of Service</b> | 25                       |                                                            |

6.7 It may be noted that this post (AOM) is a safety category post and accordingly candidates are required to qualify the prescribed medical fitness before appearing in viva-voce. Without medical fitness certificate, candidates will not be eligible for attending the viva-voce.

7. The Controlling Officers, Dy.CPOs/Sr.DPOs/DPOs/APOs should ensure that the APARs for the last 05 (five) years completed in all respects and updated Service Records of the candidates who volunteer for the above selection, are available with them in advance to ensure prompt supply to PCPO(Gaz) at a short notice.

8. If any prospective candidate has any issue/suggestion, the same can be submitted to the Gazetted Conf Section by **31.12.2021**, which will be examined with reference to extant rules. Any representation after the closure of notification will be not acted upon.

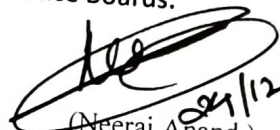
09. The concerned staff of the units/divisions who deal with the staff establishment matters, should circulate the contents of this Notification to all concerned and invite applications from all the willing and

eligible staff including those on leave/ training /deputation and submit the consolidated statement in the proforma, prescribed as **Annexure-"A"**. They may also ensure that the notification and all subsequent notification of this selection are circulated to all sub-units located in their jurisdiction.

10. Syllabus for the written test is enclosed in **Annexure "D"** which may be circulated widely and may be used while imparting pre-selection coaching. This syllabus is indicative and not necessarily exhaustive.

11. The notification is also available in S E C Railway web site. <http://www.secr.indianrailways.gov.in/Recruitment-HQ-Gazetted> Section. All Unit in-charge & concerned Personnel Officers shall ensure that the notification is given wide publicity & also pasted in Notice Boards.

Encl :- As above

  
(Neeraj Anand)

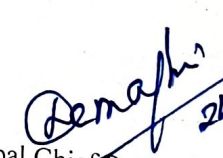
Dy Chief Personnel Officer (Gaz)  
for Principal Chief Personnel Officer.

Date 24.12.2021

No. P-HQ/CON/452/1/O /312

Copy forwarded for information and necessary action to:

1. Secretary to GM/SECR for information please.
2. PS to AGM /SECR for information please.
3. Sr.DPO/DPO/BSP,R & NGP, Dy CPO/HQ.
4. Sr DOM/BSP, R, NGP, Principal MDTC/BSP
5. All Personnel Department Officers/HQ/SECR
6. GS/SECRM/BSP, GS/SECRPOA, GS/AISC-ST/Association/BSP.
7. NOTICE BOARD

  
for Principal Chief Personnel Officer

**ANNEXURE-"A"****PROFORMA (for Office use only)**

| 1      | 2                    | 3                   | 4   | 5   | 6             | 7      | 8         |
|--------|----------------------|---------------------|-----|-----|---------------|--------|-----------|
| Sr. No | Name of the employee | Designation/Station | DOB | DOA | Working under | P F No | Community |
|        |                      |                     |     |     |               |        |           |

| 9                                               |                   |                    | 10                    |          |        | 11                    |
|-------------------------------------------------|-------------------|--------------------|-----------------------|----------|--------|-----------------------|
| Date of Regular joining /promotion to Grade Pay |                   |                    | Total Service in (GP) |          |        | Eligible/Not Eligible |
| GP 2800 (Level-5)                               | GP 4200 (Level-6) | GP 4600 (level-07) | Year                  | Month(s) | Day(s) |                       |
|                                                 |                   |                    |                       |          |        |                       |

Concerned Personnel Officers is requested to kindly personally verify and certify all entries of the candidates.

Signature of Personnel Officer/Controlling Officer

**ANNEXURE -"B"**

Comparison of grades of running staff with those of stationary staff for the purpose of promotion /selection to Group 'B' posts. (In terms of Boards letter No E (GP) 2005/2/87 dated 18.08.2018 R.B.E. NO. 92/2015

| Designation                     | Scale of Pay applicable (VI CPC)     | Scale of stationary post to which should be equated (VI CPC) |
|---------------------------------|--------------------------------------|--------------------------------------------------------------|
| Loco Pilot(Mail /Exp)           | PB-2 GP Rs. 4200+1000 addl allowance | PB-2+GP Rs. 4600.                                            |
| Loco Pilot (Passenger)          | PB-2 GP Rs. 4200+500 addl allowance  | PB-2+GP Rs. 4600                                             |
| Loco Pilot (Goods)              | PB-2+GP Rs 4200                      | PB-2+GP Rs. 4600                                             |
| Loco Pilot (Shunting-I)/(NF)    | PB-2+GP Rs. 4200                     | PB-2+GP Rs. 4200                                             |
| Loco Pilot (Shunting-II)        | PB-1+GP Rs. 2400                     | PB-2+GP Rs. 4200                                             |
| Sr.Asstt. Loco Pilot (NF) (80%) | PB-1+GPRs. 2400                      | PB-1+GP Rs.2400                                              |
| Asstt. Loco Pilot (20%)         | PB-1+GPRs. 1900                      | PB-1+GP Rs.2400                                              |
| Mail/Express Guard              | PB-2+GP Rs.4200 +500 addl allowance  | PB-2+GP Rs 4600                                              |
| Sr. Passenger Guard             | PB-2+GP Rs. 4200                     | PB-2+GP Rs. 4600                                             |
| Sr. Goods Guard(NF)             | PB-2+GP Rs 4200                      | PB-2+GP Rs. 4200                                             |
| Goods Guard                     | PB-1+GP Rs.2800                      | PB-2+GP Rs. 4200                                             |



**ANNEXURE-"C"**

PROFRMA OF APPLICATION AGAINST NOTIFICATION NO P-HQ/ CON/ 452/1/O/

DATED \_\_\_\_\_, AOM (GR.B) AGAINST 30% LDCE QUOTA.

1. Name in full (Block letter) :-
2. Designation and Station :-
3. Working under :-
4. Divs/Unit/ when has lien :-
5. P.F. /NPS Nos. :-
6. Educational Qualification :-
7. Date of Birth :-
8. Date of appointment :-
9. Whether the candidate belongs to SC/ST :-

10. Date of appointment/promotion to the following grade on regular basis ( 6<sup>th</sup> PC/7<sup>th</sup> PC)

|                                            | Day | Month | Year |
|--------------------------------------------|-----|-------|------|
| (a) In PB-IGP-2800(For running staff only) |     |       |      |
| (b) PB-IIIGP-4200                          |     |       |      |
| (c) PB-II(GP-4600                          |     |       |      |

11. Length of non-fortuitous service (Regular Promotion) to the following grade as on 20.05.2020.

|                                            | As on<br>01.03.2021 | Day | Month | Year |
|--------------------------------------------|---------------------|-----|-------|------|
| (a) In PB-IGP-2800(For running staff only) |                     |     |       |      |
| (b) PB-IIIGP-4200                          |                     |     |       |      |
| (c) PB-II(GP-4600                          |                     |     |       |      |

12. Present pay & Scale & Date of promotion to present grade :-

13. Choice of language to answer the questions (English/Hindi) . the candidate should indicate :-

14. **DECLARATION OF THE CANDIDATE :**

I do hereby decide that the above particulars furnished by me are true to the best of my knowledge and belief. I further undertake that in the event of any entry above is found incorrect or not in order, my candidature shall liable to be cancelled at any stage during pendency of the above selection.

SIGNATURE OF THE CANDIDATE (HINDI)

SIGNATURE OF THE CANDIDATE (ENGLISH)

(A)Forwarding of application (filled-up furnished by the candidate to the Personnel Branch Officer by his/her controlling officer :

The application is prescribed proforma duly filled-up by the candidate. Shri/Smt \_\_\_\_\_  
Designation \_\_\_\_\_ received within the target date is hereby forwarded to his/her Personnel Branch Officer for verification with the service record available and for onward transmission to the PCPO/ GAZ/SECR.

SIGNAURE OF CONTRLLING OFFICE  
(With Office seal& date)

Contd.

(B) Certificate to be furnished by the Personnel Branch Officer:-

If the volunteer comes under circumstances mentioned in Para2 © of the notification the service rendered by immediate senior employee as on 20.05.2020 should be indicated invariable in the following format.

| SL. No. | Name (S/Shri) of immediate senior | Designation | Pay Band & GP/Level                     | Year | Months | Day |
|---------|-----------------------------------|-------------|-----------------------------------------|------|--------|-----|
|         |                                   |             | In PB-IGP-2800 (for running staff only) |      |        |     |
|         |                                   |             | In PB-I,GP-4200                         |      |        |     |
|         |                                   |             | In PB-II,(GP-4600                       |      |        |     |

It is certify that the Service Particulars/Bio -data furnished by Shri /Smt.----- Designation in the prescribed proforma (Bio-data) have been verified with service record and found correct. The above mentioned candidate is eligible to appear in the said selection as per notification and his/her applications are hereby forwarded to GM(P)/SECR/ Bilaspur for further necessary action.

SIGNATURE OF THE CADRE( "P" BRANCH), OFFICER . OFFICE SEAL & DATE

NOTE: The application with any column unfilled will be summarily rejected.

**SYLLABUS FOR LDCE - FOR PROMOTION TO GROUP 'B' POSTS IN THE  
TRAFFIC (TRANSPORTATION) DEPARTMENT.**

**A. TRAFFIC (TRANSPORTATION):**

**PAPER-I:**

**I. GENERAL**

- Hierarchical set up and line of control of Operating Dept. at the Divisional, Zonal and Railway Board level

**II: TRAFFIC, TRAIN AND POWER CONTROL ORGANIZATION**

- Objective and set up of Control Offices.
- Functions of Control Organization pertaining to Train Ordering, Punctuality, Maintenance of Operating Statistics, Wagon & Loco Stock Management, Blocks (Engg, TRD etc) management, Management during Accident & Unusual Situations/Circumstances & Disaster Management.
- Duties and responsibilities of Chief Controllers, Dy. Chief Controllers, Section Controllers, TNCs, Recorders and their Co-ordination with Lobbies, Station & Yards.
- Freight Train Operation (FTO) & Freight Train Ordering Principles with or without co-ordination with Crew Lobbies.
- Special instructions during abnormal Conditions of working & during emergencies like Cyclone, Civil disturbances, accidents etc.
- Daily Performance Reporting from Stations/yards/Sheds to Area Sub control, Area Sub- control to Divisional Control Office and from Divisional Control Office to Zonal Control Office and from Zonal Control office to Railway Board.
- Basic and important Documents/Registers maintained in Control Office and their basis.
- Periodical Performance Reporting and analysis of Operating Performance along with compilation of statistical data.
- Power control organization – Engine and Crew scheduling
- Factors affecting Wagon & Engine utilization and methods of improvements
- Working pertaining to issue of Caution Orders from Nominated and Notice Stations.
- Liaison/Co-ordination with Control Establishments of other departments like Engg. , TRD, Traction control, Signaling Control etc.

**III. FREIGHT TRAIN OPERATIONS**

- Functioning of crew & Guard lobbies
- Integrated Lobbies, Shunting operations in Yards or Roadside stations, Working of Marshalling Yards & Transshipment Points.
- Causes of Yard and Section congestion and remedial strategies
- All India Marshalling Order and Railway-wise Marshalling Orders – Principles And Procedures
- Rules regarding carriage of Explosives and other General goods, Priority Schedule
- Indent Allotment and Supply of Freight stocks at stations
- Wagon Stock Management for loading and unloading operations
- Imposition of Operating Restrictions on Wagon Loading and acceptance of Wagon Indents
- Observance of Civil ban and Carriage of Contraband goods etc.
- Important documents / Registers maintained in Yards and at Stations
- Familiarity with G&SR, Accident Manual, Operating Manual, Block Working Manual, Red Tariff, IR Act, 1989 etc.
- Crew management
- Engine Utilization aspects requiring special attention: -
  - Engine crew and train crew Schedule, Rules regarding Outstation and Home Station rest, etc. to ensure observations of 10 Hour Rule or Rules applicable from time to time.
  - Movement of Dead locomotives, Management of maintenance Schedule of locomotives
  - Shed and Traffic Outage of locomotives
- Wagon Turn Round Time (WTR) & factors affecting optimal utilization of the wagon fleet and methods of improvement: -

- Running of unit trains and formation of Captive Rakes.
- Block Train Operations
- Nominated day loading
- Rationalization Scheme of movement of Freight traffic for avoiding congestion by specific routes
- Merry -Go- Round (MGR) System
- Engine on -load (EOL) system
- Mini rake system
  - Supervision and control over movement of Special type of Stock, ODC consignments, Maximum Moving dimensions
  - Wagon Census.
  - Uses of Computer: - Freight Operations Information System (FOIS), Coaching Operations Information System (COIS), Rake Management System (RMS), Terminal Management System (TMS), Computerized Train Charting
  - Relevant Rules and Important Policy guidelines
  - C & W examination for Intensive, Round Trips, Premium and Close Circuit rakes, Sicklines and TXR Repair Depots including POH & ROH Depots and their functions, Supply of Coaches/Wagons to C&W Shops for POH and special repairs, Working of Traveling traffic cranes for handling heavy consignments at Intermediate stations, Detaching of Sick Wagons at enroute Stations and their repair and clearance
  - Inter change transactions- Junction returns of Inter Railway Inter change traffic
  - Weighment of rakes
  - MIL RAIL
  - Permissible Axle Loads & Heavy Haul Operations, 'Payload' to 'Tare' Ratio of wagons,
  - **Operating Statistics**
  - Definition, meaning and methods of Compilation of the Fundamental and Derived units, Analysis of the Operating Statistics, Important Operating Efficiency Indices, their meaning and uses, Operating Ratio

## **PAPER-II**

### **I. WORKING OF TRAINS GENERALLY AND GENERAL AND SUBSIDIARY RULES**

- Responsibility and Function of Engine crew before starting and while on run and during abnormal/unusual situations
- Responsibility and Function of Guard/Asst. Guard before starting and while on run and during abnormal/ unusual situations
- Role & Responsibility of Station staff in working of trains, Various systems of working of trains and Conditions for Granting LC
- Classification of Stations, Standards of Interlocking, Signaling systems, Equipment & their working
- Station Working Rules and Block Working, Level crossings
- Line capacity and measures for augmenting it. MAUQ, Tokeness working, Centralized Traffic Control, Doubling, Automatic Block IBS/IBH
- Combined Train Report, Guard's Rough Journal Book, Vehicle Guidance, Driver's Ticket, and Brake Power Certificate etc.
- Rules regarding Marshalling of vehicles on Passenger, Mixed and Freight trains
- Vacuum Brake & Air Brake Systems along with Continuity Test
- Precautions to be taken on Ghat sections

### **II. PASSENGER TRAINS OPERATION**

- General principles and methodology of Time Tabling of Passenger Trains
- Consultative Machinery for revision of Time Table at Divisional, Zonal and Railway Board level
- Publication of Working Time Tables, Public Time Tables & Sheet Time Tables
- Punctuality of Passenger carrying trains
- Factors affecting Punctuality of Passenger carrying trains and methods of improving the

### Punctuality

- Augmentation of train loads for meeting Traffic requirements
- Running of Tourists coaches Special carriages and special trains
- Planning & Running of Holiday specials, Mela Specials, Tourist Specials, etc.
- Introduction of new trains, extension of train runs, introduction of through and Sectional coaches
- Preparation of Engine Links, Driver/Guards Links & Rake Links
- Commuter Service Operations

### III. ACCIDENTS AND SAFETY ORGANIZATION

- Accidents, types and their classification, causes and their prevention
- Functioning of Railway Safety Organization
- Chief Commissioner of Railway Safety and his Functions.
- Rules for reporting Accidents
- Accident Relief Medical Equipment (ARMES) & Accident Relief Trains (ARTs)
- Role & Responsibilities of various Officials and Departments during Accidents
- Responsibility of the Control Organization Station Masters and Traffic staff on the affected Section
- Accidents enquiries and DAR action against staff held responsible for the Accidents
- Review and analysis of Accidents for taking corrective measures
- Disaster Management & Implementations of High Level Committee's report on Disaster Management on Indian Railways

#### □ ACCIDENTS PREVENTION

- Psycho analysis in case of accidents attributed to human failures
- Improved mechanized aids to prevent human error like:
  - Improved signaling and inter-locking arrangement,
  - SM's central and Inter cabin control over route
  - Track circuit and Axle counters
  - Route Relay inter-locking
  - Automatic cab warning system and automatic braking system
- Refresher Courses, Safety camps and safety campaigns

### IV. PLANNING ON THE RAILWAYS

- Set up & Functions of Planning Wing on IR
- Corporate Plan and Annual Plan.

### V. ESTABLISHMENT RULES (Paper-II)

#### (a) Personnel Management

- Organization of the Personnel department in the Railway. The objects of the Personnel department, functions and policies of the Personnel department. Role of the Personnel Officer in the Headquarter and on the divisions.
- Classifications of services-Recruitment of the different services Group 'A' to 'D'- Recruitment of Artisan staff-Special Reservation in Railway Service Commission in recruitment – Recruitment other than through usual channel-Promotions policy and methods.
- Personnel Supervision – leadership styles, formal and informal leadership styles, Democratic or participative leadership styles, Advantage of participation, joint council of Management, negotiating Machinery Schemes, Zonal Corporate Enterprise Groups.
- Inspections of Loco Sheds, C&W depots, stations, Engineering Offices.

#### (b). LABOUR RELATIONS AND WELFARE:

- Unions and their Role:
- Important recognized Trade Unions in Railways, Role of unrecognized unions and methods of dealing with them.
- Industrial Disputes and the Legislative Framework. Causes of Industrial disputes basic remedies.

the industrial disputes Act 1947, Strikes, Lock-outs and Lay-offs, handling of grievance at Divisions and in the Headquarters, handling of grievances by Labour Enforcement Officers.

- The Hours of Employment Regulations, Overtime job analysis and its mechanics.
- The Factories Act, Special rules for Workshop staff in the Railways.
- The Workmen's Compensation Act- Ex-gratia payment, Incentive Bonus Scheme.
- Welfare:
- Pass Rules.
- Retirement Benefits under the provident Fund and pension Schemes, Final Settlement.
- Welfare for the whole family of railway men-concept and practice obtaining on the Railway.
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#### **VI. FINANCIAL RULES (Paper-II)**

- Parliamentary control over Railway Finance- Public accountability Canons of financial property.
- Financial Planning and Budgeting- Budgeting-budgetary and Financial Reviews- Appropriation Accounts.
- Rules of allocation- Classification of Expenditure- Control over expenditure- Responsibility accounting- Performance Budgeting- Exchequer Control Financial Results of working.
- Works programme- Financial justification of works- Surveys- Preparation of Estimates-Capital Budget-Control over capital expenditure – Productivity test.
- Financial control over stores expenditure – purchase and stores keeping procedure- Inventory control and A.B.C. Analysis.
- Financial and cost control in Railway workshops.
- Rules and procedures relating to Tenders and Contract for execution of work & Procurement of Stores.
- Procedure for processing and finalizing the Audit objects and Draft paras.
- Delegation of Powers.
- Losses, Frauds and embezzlements.

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