

CHAPTER XII

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CHAPTER XII

CHECK OF ESTABLISHMENT CHARGES – GENERAL

1201. **Introductory** – Subject to the general instructions contained in Chapter VIII and detailed instructions in the next two chapters, the following rules should be applied in the internal check of claims for establishment charges.

1202. The internal check of establishment claims should be conducted with reference to the Indian Railway Codes, other authorized rules and regulations and the extant orders and sanctions.

1203. In the disposal of establishment claims, quickness is as important as accuracy, as delays in personal matters cause inconvenience to the staff concerned.

1204. **Check against Sanctions and Funds** – Expenditure on pay and allowances and other establishment matters should, like any other kind of expenditure, be covered by the sanction of the competent authority and be within the sanctioned budget provision. In the internal check relating to pay and allowances, it should also be seen that the charges are incurred against sanctioned posts.

A. PAY BILLS

1205. **Method of Check.** – The internal check of pay and allowances charged through pay bills ([Annexure I](#)) should be conducted on the basis of the information given in the Memorandum of Differences ([Annexure II](#)) and the List of Absentees ([Annexure IV](#)) which accompany the bills and in cases where forms ([Annexure II](#)) & ([Annexure IV](#)) are not submitted with the pay bills (vide note below) the check is to be made on the basis of the information given in the bills themselves.

Note. – (1) In regard to class IV staff, the submission of a ‘Memorandum of Differences’ ([Annexure II](#)) may be dispensed with in consultation with the Accounts Officer, the necessary check being applied by the latter at his local inspections.
(2) Submission of ‘Memorandum of Differences’ ([Annexure II](#)) in the case of Officers’ Pay Bill is not necessary

1206. **Extent of Check.** – A complete check should be applied –

- (a) to the details in the Memorandum of Differences ([Annexure II](#)) or to the corresponding entries in the pay bills themselves;
- (b) in regard to the entries under the column “gross pay and allowances claimed” in the bills, to only those as are affected by the Memorandum of Differences, whether recorded in the Memorandum of Differences ([Annexure II](#)) or in the bills.
- (c) To the entries in the other columns of the bills;
- (d) To the admissibility of increments drawn with the Statement of Increments ([Annexure III](#))
- (e) To all calculations and totals.

1207. **Detailed Check.** – The detailed check should be carried out with reference to the following : -

(1) *For new posts* – Sanction to the post. This should be communicated to the Accounts Officer by the sanctioning authority (cf. Paragraph 804)

(2) *For first appointment to Railway Service* –

- (a) Order of appointment.
- (b) Certificate as required by rule (or a certificate from the departmental officer to the effect that a health certificate has been obtained).
- (c) Report of the date of birth, duly supported by authentic records, if required under the rules (or a certificate from the departmental officer about the date of birth).

(3) *For transfer* –

- (a) Last-pay certificate.
- (b) Reports of dates of giving and taking over charge.

(4) *In case of leave* –

- (a) Sanction to the leave, and statement of its nature and extent.
- (b) Admissibility of the leave-salary claimed under the rules applicable to each case.

(5) *In the case of promotion, increment or any new claim* – Sanction of competent authority. This should be communicated by the sanctioning authority, vide paragraph 804. In the case of time scales of pay with efficiency bars at certain stages, the Accounts Officer should not pass pay at a rate above the stage at which an efficiency bar is fixed until he has received a declaration from the authority empowered to make the promotion that it has satisfied itself that the Railway/Government servant in question is fit to pass the efficiency bar.

(6) *Admission to State Railway Provident Fund* –

- (a) Eligibility Certificate for joining the Fund.
- (b) Nomination Form.

(7) *Admission to Pensionary benefit* –

- (a) Eligibility Certificate.
- (b) Option Form.
- (c) Nomination Form.

1208. **Check of Recoveries.** – The Accounts Officer is responsible for seeing that all sums due to be recovered from the pay of a railway servant are correctly recovered. These recoveries include subscription to and repayment of advances from Provident

Fund, taxes on income, house rent, service charges on account of water, electricity etc., security deposits, Postal Life Insurance premia, Court attachment, repayment of advances etc.

Note. – The recoveries made from the staff in respect of the following advances, for which Suspense Accounts/ Registers are maintained for watching recoveries, may be subjected to detailed post check by the staff, the pre-check being limited only to ensuring the correctness of the totals of the relevant recovery list and entries made in the relevant column in the pay bills and also that the individual and total amounts of the list and the pay bills agree with each other : -

- (i) Refund of advances from Provident Fund.
- (ii) Repayment of advances and loans taken from the Government viz.
 - (a) Cycle Advance.
 - (b) Flood Advance.
 - (c) House Building Advance.
 - (d) Advance of pay and travelling allowance on transfer.
 - (e) Festival Advance.
- (iii) Advance of leave salary while proceeding on leave.
- (iv) Recoveries on account of rent of Railway quarters occupied by staff.

The missing credits should be taken up if recoveries are not made even in the succeeding month.

1209. Check of General Provident Fund Recoveries. – In the case of subscribers to the General Provident Fund, the rate of pay entered in the “Schedule of General Provident Fund deductions” attached to the pay bills for March paid in April, should be checked by the Section which passes the pay bill before the schedules are made over to the Fund Section.

1210. Postal Life Insurance Recoveries. – The Director Postal Life Insurance advises the Accounts Officer of the recoveries to be made from Railway servants on account of Postal Life Insurance Policies taken by them. Necessary deductions should be made from the pay bills of the staff concerned and the credits passed on to the Accounts Officer of the Director, Postal Life Insurance along with the detailed recovery list showing name of the employee, Policy number and the amount deducted etc. When a subscriber to the Postal Life Insurance Fund is transferred from the jurisdiction of one Accounts Officer to another, an intimation of the transfer should be sent to the Director, Postal Life Insurance, by the Accounts Officer concerned. The rate of recovery and policy number etc. should be indicated in the Last Pay Certificate of the employee to enable the Accounts Officer to watch the recovery.

1211. Other Recoveries. – Recoveries of the nature of School Medical fees and Institute subscriptions, recoveries. On behalf of cooperative Societies, Stores, etc. can be made from the pay of railway servants through the pay bills. Each pay bill in which such recoveries are made will be supported by statement giving details of such recoveries. The Accounts Office will not be responsible for the correctness of the entries in these statements but will check the entries in the statement with the corresponding entries in the

pay bills. The Accounts Office will be responsible for the payment of these recoveries to the persons to whom due.

1212. **Recoveries to be shown in Last-Pay Certificate.** – When an employee is transferred from one establishment to another, the various items recoverable from him should be recorded in the Last Pay Certificate ([Annexure V](#)) so that the necessary deductions may be made from his pay at the new office.

B. TRAVELLING & OTHER ALLOWANCES BILLS

1213. **Travelling Allowance Bills** – Travelling Allowance Bills will be accompanied by---

- (a) “Journals” countersigned by the duly appointed Controlling Officer personally, except in cases where these are not required to be sent.
- (b) Sanctions of competent authority to grants of special allowances. (These would as a rule, be sent to the Accounts Officer by the sanctioning authority).
- (c) Certificates, in special cases, as required by rules.
- (d) Authority for travelling beyond jurisdiction.
- (e) Certificate of Steamer/Air Companies, for sea/air journeys (A. 1215).

1214. **Check of Travelling Allowance Bills.** – In checking Travelling Allowance Bills, it should be seen that the Journals, wherever these are required to be sent, have in every case been countersigned by the competent controlling officer. Countersignature does not dispense with the necessity for formal internal check with reference to rates and general conditions. Ordinarily, the countersignature by the proper authority, or the signature of the drawing officer, when a bill does not require countersignature should be accepted as final evidence that the facts of the journey on which the claim is based are correct and that the controlling or the drawing officer, as the case may be, has exercised the scrutiny entrusted to him under the rules. Occasionally, a test check should be exercised to see that these officers scrutinize the bills properly. In the case of Non-Gazetted Officers, apart from the test check of Travelling Allowance Bill with the pay bills at the time of periodical inspection, it should be seen in all cases that the pay shown in the Travelling Allowance Bill does not exceed the maximum pay of the grade of the post held and a post-check should be applied to the correctness of the pay shown in the Travelling Allowance Bill, the extent of 10 per cent of the item included in each Travelling Allowance Bill with reference to the regular pay bills. A proper record should be maintained of items of the Travelling Allowance Bills selected for post-check which should be reviewed by an Accounts Officer. When a Railway servant is entitled to draw actual expenses, they should, in the absence of orders to the contrary, be set forth in detail. Distance by road should when feasible, be compared with the local route book and railway fares, always, with the railway guide. When railway servants performing official duties have to make lengthy tours and it is not possible to check the distance billed for by

tables, route books or other official documents, the distances passed by the controlling officer may be taken as correct and his check accepted as sufficient.

1215. **Sea and Air Journeys.** – Every Officer who intends to perform a sea journey by deck in Indian waters should be furnished with a form as per specimen below and he should be asked to present it to the shipping agents at the port of embarkation for their signature when booking his passage. The form daily signed should be attached to the travelling allowance claim submitted to the Accounts Officer on completion of the journeys.

Similar forms should be obtained from Air Companies, for passage by air and produced with the claim for travelling allowance, when air passage is booked by the officer himself and not by the Railway.

Certificate to be furnished with ‘Travelling Allowance Claims for Deck Passages arranged individually

Form A.1215

Certified that (here enter the number) deck passages from to has/have been provided to (here enter the name, etc. of the individual) per S.S. (Name of vessel) sailing on the cost paid in at Tariff rates being(amount).

.....
Signature

1216. **Allowances other than Travelling Allowances.** – In the case of allowances other than travelling allowances admissible to railway servants under the rules, the signature or certificate of the responsible departmental officer is sufficient authority for the Accounts office to admit the propriety of the claim in each case, pending internal check with the initial documents (of paragraph 1416).

C. ADVANCES

1217. **Advances.** – Advances of pay and allowances made to railway servants under proper sanction must, like pay and allowances, be checked and the payment recorded in the relevant registers by the Accounts Office as well as by the Bill preparing Office. An advance of pay made on transfer to enable an officer to join his post should be debited to the suspense head “Miscellaneous Advances” in the books of the Accounts Officer in whose accounts circle he resumes duty. If the payment of such an advance is made by an Accounts Officer other than the one in whose accounts circle duty is resumed on transfer, the necessary debit should be raised against the Accounts Officer who will disburse the pay of the officer on resuming duty. All payments of Advances should be noted in the relevant registers and their subsequent recovery watched.

1218. **Adjustment of Recoveries.** – When any railway servant applies for leave or retirement or when he is approaching the prescribed limit of his service after which retirement is compulsory (and also immediately on receipt of the intimation of any

railway servant's death) all demands against him should be promptly ascertained and adjusted.

D. GRATUITY, SPECIAL CONTRIBUTION TO PROVIDENT FUND.

1219. Applications for Gratuity and Special Contribution to Provident Fund.

– (1) All applications for Gratuity or Special Contribution to Provident Fund will be sent by the authorities competent to sanction them to the Accounts Officer for check and payment, duly sanctioned for the “amounts due under the rules”, without specifying the amounts. The particulars given in the applications should generally be verified from the service records of the employees concerned, which, in the case of non-gazetted railway servants, will accompany the applications. Where in the case of non-gazetted employees the service records are not sent along with applications, the Accounts Officer may verify the service of the employees from certified copies of the service sheets; if, however, service records or certified copies thereof are not available at all, but the rate of last substantive pay drawn by the railway servant can be ascertained from some authentic records, the Accounts Officer can accept for the purposes of verifying the service. A written statement of the applicant taken on plain paper” (see Indian Stamp Act II of 1890, Schedule I, No. 4(C)” and such collateral evidence as may be procurable, for instance, certificates such as those given by an officer to a subordinate on his leaving the office and the testimony of contemporary railway servants. If, however, no collateral evidence is available, an affidavit or sworn statement may be obtained from the applicant. The written statement should be attested by the Controlling Officer.

(2) When an application for gratuity or special contribution to Provident Fund is drawn up, the sanctioning authority is required to make a note of the fact in the service records from which the application is prepared. After verification of the application in the Accounts Office, a remark as to the verification of the application should be given in the service record and in the Provident Fund ledger account concerned. In cases where the verification is made from certified copies of service sheets, it is not obligatory on the part of the Accounts Officer to make the necessary endorsement on the original service record; he need only obtain a certificate from the officer preparing the application to the effect that the necessary remark as to the submission of the application has been endorsed on the original service record.

1220. Registration, Verification and Payment. – All applications for gratuity or special contribution to Provident Fund should, on their receipt be entered in a manuscript register (A. 1220). The verification of the applications and their subsequent disposal should be noted in that register and attested by the officer in charge. After application for gratuity or special Contribution to Provident Fund has been verified, a pay order for the amount due under the rules should be passed for payment and the sanctioning authority as well as the employee advised

E. FOREIGN SERVICE CONTRIBUTION

1221. **Contributions towards Leave-Salary, Pension, Gratuity, State Railway Provident Fund Bonus of Railway Servants lent to Foreign Service (and to other Government departments).** – A register of railway servants whose contributions are adjustable in the books of the railway should be kept in Form A. 1221 to enable a check to be exercised over the recovery of the contribution. This Register should be posted on receipt of the orders of the competent authority sanctioning the transfer and the entries should be examined as to their correctness and initialed by the Accounts Officer incharge. A certificate of the date of making over charge should be called for. On receipt of the certificate, the fact should be recorded in the register and the number assigned in the register to the railway servant should be posted in the first column of the Broad Sheet (A. 1222). All intimations subsequently received regarding a railway servant on foreign service, as also the orders issued by the Accounts Officer for recovery of interest or of contribution in arrears and the cause of the contribution ceasing to be realized owing either to retransfer, death, dismissal or any cause, should be recorded in the register (A. 1221).

Form A. 1221

1222. **Broad sheet of Recoveries.** – A broad sheet should be maintained in Form A. 1222 for the purpose of watching the realisation of foreign service contributions.

Form A. 1222

**BROAD SHEET OF CONTRIBUTIONS TOWARDS PENSION AND
LEAVE-SALARY FOR THE YEAR 19**

Number in register Form A-1221	Name of Govrt. servant	Contribute due			Contribute recovered			Balance due at the end of the year
		Balance due from	Monthly rate	Total due this year	20.... April	And so on upto March	Total	
		Rs. P	Rs. P	Rs. P	Rs. P	Rs. P	Rs. P	Rs. P
Brought Forward								

1223. **Leave while in Foreign Service.** – (a) In the case of a Railway servant on Foreign Service, leave cannot be sanctioned until the Accounts Officer of the railway or which he was permanently employed at the time of his transfer to Foreign Service has certified the amount of leave the leave salary admissible.

(b) **Leave while in Foreign Service.** – If a railway servant in foreign service in India is granted leave otherwise than in accordance with the rules applicable to the service of which he is a member, the Accounts Officer, should on the coming to his notice require the leave so granted to be converted to the leave for which the railway servant is eligible under the rules and call upon him to refund any leave salary in excess of the amount admissible.

F. CHECK OF EXPENDITURE OF STATUTORY AUDIT OFFICES

1224. **Payment and Checks.** – (i) The payment of all claims relating to the Office of the Statutory Audit Office of the Railway (except pay and allowances of officers in Class I service) should be arranged by the Accounts officer and debited to the Railways. All such claims except as provided below should be pre-checked in the Accounts Office for the extent mentioned below :-

(a) *Salary Bills.* – It should be seen that :-

- (1) the bills have been prepared in the prescribed form and are accompanied by the prescribed statements such as Memorandum of Differences (Annexure II) etc.,
the bill has been signed by the authorised Officer ; (the designation of
- (2) such officers and their specimen signatures should be furnished by the Chief Auditor to the F.A. & C.A.O.).
- (3) recoveries on account of compulsory deduction have been made and the necessary schedules showing the particulars of recoveries made are attached with the bills;
- (4) the various certificates regarding the drawl of House Rent Allowance, periodical increments or increments above the efficiency bar, etc., have been received with the bill ;
- (5) in case of temporary establishment reference to sanction has been quoted on the bill ;
- (6) in the case of advance on transfer, or on tour, a duly certified copy of the sanction is attached to the bill ;
- (7) the bill is correctly allocated and arithmetically accurate ;
- (8) in the case of first appointment, a certificate is submitted by drawing officer to the effect that the medical certificate of fitness in the prescribed form has been obtained in respect of the Government servant concerned. In the case of Government servant whose name appears for the first time in the establishment bill and it is not a case of first appointment, the bill is supported by a last pay certificate in the prescribed form;

- (9) where provisional payments have been authorised, a copy of the sanction of the competent authority is enclosed to the bill;
 - (10) the prescribed procedure and the extant instructions relating to last payment of pay and allowances in the event of retirement, resignation, dismissal, death or otherwise or in the case of suspension have been followed ; and
 - (11) in the case of arrear claims required certificates have been recorded by the Bill Drawing officer.
- (b) *Other Bills.* –
- (1) Only limited checks relating to form of bills, arithmetical accuracy, classifications, and signature of the drawing officer need be exercised to ensure that bills are prima facie genuine and correct.
 - (2) All claims relating to Officers in Class I Service attached to Railway Audit Offices, certification of title to leave, verification and payment of claims of pension and gratuity are dealt with by the Accountant General, Central Revenues, New Delhi and debits relating to such expenditure are passed on periodically to the appropriate Railway Accounts Officer.

1225. Audit of Expenditure of Statutory Audit. – (a) All payments made by the Railway Accounts Officer to Officers in Class II Service and non-gazetted staff belonging to Statutory Audit will be audited by the Chief Auditor of another Railway to be nominated by the Comptroller and Auditor General of India. The vouchers required for audit by the nominated Audit Officer should be forwarded to him by the Accounts Officer who should also watch the return of the vouchers after audit.

(b) Bills relating to the payment of Gratuity (and Special Contribution to the State Railway Provident fund) under the Civil Service Regulations and under the State Railway Provident Fund and Gratuity Rules need not be forwarded to the nominated Audit Officer as such claims are certified by him before the payments are made. They will be audited by the Chief Auditor of the Railway where the payment occurs.

1226. Pension to Statutory Audit Staff. – The applications for pension of Class II officers and staff of Railway Audit Offices are pre-checked by the nominated Audit Officer, and title to pension is verified by him, before sanction is accorded. The Accounts Officer need only arrange for the issue of appropriate Pension Payment Orders through the Accountant General/Bank concerned.

1227. Statutory Audit staff on Foreign Service. – The Accounts Officer is responsible for watching the receipt of leave salary and pension contribution from foreign employers in respect of Class II officers and other staff borne on the cadre of chief Auditor of the Railway, who have been deputed to foreign service.

1228. **Maintenance of Provident Fund Accounts.** – The Accounts Officer should maintain the Provident Fund accounts of all the Class II Officers and other staff borne on the cadre of the Chief Auditor of that Railway. The Chief Auditors have been entrusted with the audit of Provident Fund accounts of their own Class II officers and staff.

The Fund accounts of officers of the Indian Audit and Accounts Service will be maintained by Accountant General, Central Revenues.

1229. **Advances to Statutory Audit Staff** – All advances like festival advances, flood advances, advances for the purchase of conveyance to the officers and staff belonging to Statutory Audit Staff (other than Class I Gazetted Officers) will be made by the Accounts Officer who shall also maintain the necessary records relating to the recovery of such advances.

1230. **Certificate of Actual Expenditure ..** – (a) For budgetary control and also for ensuring that all classes of bills pertaining to an Audit Office are duly sent for audit, the Accounts Officer should furnish monthly to the Chief Auditor and the nominated Audit Officer a certificate in the following form :-

“Certified that a total sum of Rs. has been booked in the accounts of my office for the month of on account of pay/Travelling Allowance/Contingencies etc. of Officers/Establishment of the Office of the Chief Auditor”.

(b)The details of the several classes of expenditure working up to the total amount, mentioned in the Certificate should be noted at the foot of the Certificate as indicated below: -

216 – AUDIT-DETAILS OF ALLOCATION OF EXPENDITURE IN RESPECT OF GAZETTED OFFICERS AND STAFF FOR THE MONTH OF

Particulars	For this month	From 1st April to the end of the month
A4. Railway Audit Offices		
A4. (1) Salaries		
(a) Salaries of Class I Officers		
(b) Salaries of Class II Officers		
(c) Salaries of non-gazetted staff		
Total A4 (1)		
A4. (2) Wages		
A4. (3) Dearness Allowances –		

- (a) Class I
 - (b) Class II
 - (c) Non-gazetted establishment
- A4. (4) Travel Expenses –
- (a) Class I Officers
 - (b) Class II Officers
 - (c) Non-gazetted staff
- A.4 (5) Office Expenses
- A.4 (6) Publications
- A.4 (7) Grants-in-aid
- A.4 (8) Other Charges
- Total Officers of Railway Audit Offices
A4 (1)(a)+A4(1)(b)+A4(3)(a) +A4
(3)(b)+ A4(4)(a) & (b)
- Total Non-gazetted staff of Railway Audit
Offices.
A4(1)(c)+A4(2)+A4(3)(c)+A4(4)+A4
(5)+A4(6)+A4(7)+A4(8).
- Grand Total
- Railway Audit Offices.

G. MISCELLANEOUS

1231. **Annual Return of Staff attaining the age of 58 years.** – The Accounts Officers should submit to the head of the railway on or before 1st September in each year a list of all Officers under his payment who will attain the age of 58 years, or whose extension of service will expire during the next official year, with a view to orders being obtained so as to their retention, in, or retirement from the service.

1232. **Annual Income-tax Return.** – As soon as the accounts of each financial year have been closed the Accounts Officer should furnish the Income-tax authorities with a statement showing recoveries made by him on account of taxes on income in such form and such manner as may be prescribed by the latter.

1233. The staff from whom income-tax recoveries have been made during the year may be furnished with a statement showing the gross amount of salaries, allowances, honorarium etc. paid to them, deductions made on account of State Railway Provident Fund, recoveries on account of Postal Life Insurance Premium etc. and also the income-tax and surcharge recovered from them to enable them to file their income-tax returns by the due date.

COMPUTER PAY ROLL

1234. **Policy for Computerising Pay Roll.** – Pay bills and accompanied statements are prepared on the computer for selected establishments (Gazetted and Non-

Gazetted), as may be decided in consultation with the Financial Adviser and Chief Accounts Officer.

1235. **Coding.** – As a pre-requisite to computerisation of Pay rolls every employee of a Railway, Production Unit, etc. is allotted a unique staff number, which is a 8-digit numeral code, inclusive of a self-checking digit. This staff number is not to be changed during the service of an employee on the Railway, Production Unit etc. and it should be used, as a staff identification number, in all the personnel/service documents and records.

1236. **Master Data.** – When a new bill unit is brought under computerised pay roll, master data of all the employees of the bill units is prepared as at end of the previous month, and the data is put on a master tape.

1237. **Changes.** – Changes in the current month in respect of all bill units under Computer Pay Roll, are indicated by the bill preparing units concerned in the prescribed formats. These are sent to the Pay Roll Mechanisation Cell in Personnel Branch, which is entrusted with the responsibility of co-ordinating the work between the Computer Cell and the bill preparing Units. The Pay Roll Mechanisation Cell should ensure that the input is properly prepared and in the required formats before submitting it to the Computer Cell. The input data received in the Computer Cell is key-punched, after which the data is edited on the computer. Listings of error records and control figures are prepared for verification by the Pay-Roll Mechanisation Cell. After all the errors are removed and controls tallied by the Pay-Roll Mechanisation Cell, the input data is processed on the computer to generate the pay bills and other connected statements.

1238. The Pay Rolls are prepared in 3 copies and distributed as under :-

- (1) First copy is submitted to Accounts and eventually becomes paid voucher.
- (2) The second copy is retained as office copy by the Bill-preparing Units.
- (3) The third copy is distributed as the Pay Slip to the employees.

1239. Besides the pay Rolls, the following statements are also prepared on the computer as accompaniments to the Pay Rolls: -

- (1) Debit Summary
- (2) Credit Summary
- (3) Memorandum of Differences
- (4) Provident Fund Recovery List
- (5) Absentee Statement
- (6) Statement of refund of advances, advance-wise
- (7) Statement of Society Deposits & Refund of loans, Society-wise
- (8) Rent Variation Statement or complete Rent Recovery List
- (9) Electric Charges Variation Statement

(10) Statements of other recoveries recovery-type-wise.

1240. The Pay Roll Mechanisation Cell takes over the computer printed Pay Rolls from the Computer Cell and sends the same to the respective Bill preparing units. The Bill preparing units then check up the computer printed pay Rolls to see that the change advised through the input have been correctly incorporated in the printed Pay Rolls. In case of any discrepancy necessary manual changes should be made in the printed Pay Rolls by the Bill preparing units and attested by officer incharge before forwarding the same to the Accounts Department. These alterations are also advised to the Computer Cell through the Pay Roll Mechanisation Cell for correcting the computer files.

1241. **Responsibility of the Bill preparing units.** – The Bill preparing units are responsible for the correct preparation of input data after taking into account all relevant information regarding entitlement to pay and allowances, recoveries and attendance etc. of the employees concerned. They are also responsible to see that the changes advised by them for the month have been duly incorporated in the Computer Pay Roll. Calculations including totals need not be checked by them.

1242. The Pay Roll Mechanisation Cell and the Computer Cell have combined responsibility to ensure that the input data given by the Bill preparing units has been correctly converted into computer files and is duly processed along with the master data for preparation of Pay Rolls and the connected statements.

1243. Audit of Pay Rolls. – The responsibility of the Accounts Office in the matter of exercising internal checks over the computer pay rolls is the same as for the manual pay bills. However, the checks laid down in par a1206(b) and (c) may be exercised only to a limited extent as prescribed by the Financial Adviser and Chief Accounts Officer, but the check prescribed in para 1206 (e) need not be exercised.

Annexure I

Annexure II

Annexure III

Annexure IV

Annexure V
