

CHAPTER XIV

CHECK OF PAY ROLLS—STAFF

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CHAPTER XIV
CHECK OF PAY ROLL-STAFF

1401. **Introductory.** – The rules prescribed in this chapter should be applied in the internal check of charges relating to non-gazetted establishment. These should be deemed as supplementing the rules in Chapters VIII and XII.

A. PAY ROLL – STAFF

1402. **Responsibility of Officers signing Pay Roll.** – The officer signing a pay roll is responsible for the correctness of facts regarding the actual employment on their legitimate duties of the establishment for whom pay is drawn. The internal check of Pay Roll should accordingly be conducted on this assumption.

1403. **Pay Roll of class IV staff.** – In regard to Pay Roll of Class IV Staff for whom no Memoranda of Differences ([Annexure II-Chapter XII](#)) are prepared, it should be seen that the rates of pay charged are not in excess of the maxima of the appropriate scales or grades. In addition rates shown in any one month's Roll selected for the purpose should be checked with the employee's service cards maintained in the executive offices at the periodical inspection of these offices by the Account Officer.

1404. **Labour Pay Sheets.** – In addition to the check prescribed in paragraph 1355 of the Indian Railway Code or the Engineering Department, the following points require attention in the check of Labour Pay Sheets. –

- (i) The total of each sheet should be checked cent per cent.
- (ii) A ten per cent check over the arithmetical accuracy of all other entries in the sheet (particularly in respect of broken periods) should also be carried out the individual entries thus checked being initialed by the checking staff
- (iii) In cases where only Labour Pay Sheets are received in the Accounts Offices, arrangements should be made for obtaining a percentage of the Muster Rolls and checking them with the labour Pay Sheet by way of post-check.

1405. **Supplementary and Settlement Muster Rolls and Labour Pay Sheets.** – In checking these it should be seen-

- (i) that the offices preparing the supplementary or settlement sheets give a certificate that the amounts claimed therein have not been charged earlier and will not be charged in future and that necessary entries have been made in the original sheets if still with them;
- (ii) that where the Labour Pay Sheets or Muster Rolls of the month affected are available in the accounts office, complete pre-checked is exercised and necessary entries made in them in the Accounts Office; and
- (iii) that in cases where the relevant Labour Pay Sheets or Muster Rolls are not available in the Accounts Office, a note is kept in a special register and the check prescribed above is exercised when the original paid vouchers become available.

1406. **Register of deductions** .-For the purpose of watching the recoveries of authorized deductions from the emoluments of staff, registers in Form A. 1406 should be maintained in each Accounts Office. This form may, at discretion of the Financial Adviser and Chief Accounts Officer, be treated as a distinct part of Form A. 1407 and bound therewith.

[Form A. 1406](#)

REGISTER OF DEDUCTIONS FROM SALARIES AND ALLOWANCES
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Particulars			Recoveries effected						Remarks
On what account	Authority	Name and designation of employee	Amount to be recovered	To end of previous year	April	May and so on to March	To end of current year	Grand total	

1407. **Scale Check Register**. – For the purpose of checking that appointments are not made in any grade or class in excess of the number of posts sanctioned, registers in Form A. 1407 should be maintained in each Accounts Office. Separate folio should be set

apart in these registers for each class or grade of staff. Some entries have been shown in the form printed below by way of illustration :-

Form A.1407

1408. **Instructions for posting the Scale Check Register.** – All sanctions in respect of non-gazetted establishment should, as received, be entered in the Scale Check Register and the entries attested by the Sub-head or Section Officer (Accounts) if he is directly incharge of the section. The pay bill of each unit should contain a summary, or be accompanied by a statement showing a summary, of the sanctioned strength and the actual strength of the unit. The actual strength as shown in the summary should be checked with the actuals charged in the bill at the time of passing it. Entries of actuals should simultaneously be made from the checked summary into the Scale Check Register in the column for the month concerned. After posting has been made of all the bills passed in internal check, the total actual strength of each class in the Division for the month should be compared with the sanctioned strength; instances of excesses over the sanctioned strength, if any, should be taken up with the executive authorities concerned. Care should be taken by the supervising staff to see that there is no omission or double posting in making entries in the Scale Check Register. For this purpose each bill passed for payment should bear an indication that it has been posted in the Scale Check Register.

1409. **Principle of Scale Check.** – Ordinarily only one employee can remain on duty, and draw pay, against a sanctioned posts. If more than one employee is shown as on duty against one and the same post, or if an employee is shown as on duty against a post not sanctioned by the competent authority, the pay and allowances of the employee concerned should be held under objection. Under the rules, however, during joining time and during approved periods of ‘making over’ and ‘taking over’ of executive charges, both the relieving and relieved employees are to be counted as on duty against one and the same post. In making comparisons of actuals with the sanctioned strength, therefore, due allowance should be made for such instances, suitable remarks being recorded in the register.

Note. – There is no objection to excess officiating appointments being made in lower units or cadres against an equal or greater number of vacancies left unfilled in higher units or cadres.

1410. **Extent of Scale Check of Permanent Establishment.** – The check against the sanctioned scale should, as a rule, be exercised cent per cent every month in respect of all non-gazetted abolishment, including workshop staff.

1411. **Scale Check of Temporary Establishment.**-Sanctions to temporary establishment received in the Accounts Office should be recorded separately in the Scale Check Register (A.1407). At the time of passing the pay bills of temporary establishment (i. e. staff employed against temporary sanctions) a cent per cent check should be exercised to see that, inter alia, the number of staff employed are not in excess of the

sanction and that staff are not engaged on temporary posts beyond the period of their currency.

1412. **Check against Double Payments.**-In order to safeguard against more than one payment on account of one and the same claim, a register in Form A. 1412 should be maintained by each Accounts Clerk and the entries therein should be initialed by the Accounts Officer who passes the pay bills for payment. In this register details of the amounts passed for payment against each entry (viz. pay, dearness allowance, overtime etc.) as in Form A. 1412 should be recorded to facilitate compilation of the statements of expenditure on various allowances, which the Accounts Officer is required to furnish for the purpose of control over expenditure.

[Form A. 1412](#)

1413. **Precautions to be taken in passing Supplementary Bills.**-At time of checking any supplementary bill, Memoranda of Differences and Absentee Statement (Annexure [II-IV](#) Chapter XII) of the regular bills for the months to which the supplementary claim relates should be consulted to see that it has not already been passed for payment. In cases where reference to those forms does not serve the purpose or, where those forms are not submitted with the bills, the regular pay bills of the months affected should be consulted. When passing the supplementary claims for payment, full particulars of the claim and reference to the supplementary bill should be entered prominently on the Memoranda of Differences and Absentee Statement (Annexure [II-IV](#)Chapter XII) or, on the regular bills, for the months affected, against the names of the individuals concerned. A counter remark that this has been done should be given on the Memoranda of Differences and Absentee Statement Forms (Annexure [II-IV](#)Chapter XII) of the supplementary bill or on the supplementary bill itself. All the entries and remarks made in connection with the passing of a supplementary claim should be checked and attested by the sub-head in-charge or Section Officer (Accounts) if he is directly incharge of the section.

1414. The Scale Check Register for engineering gangs and skilled staff be kept in Form A.1414.

[Form A. 1414.](#)

1415. **Opening of New Registers.**-As forms A. 1406, A. 1407 and 1414 provide columns for recording particulars for only 12 months, fresh registers have to be opened for each year. In carrying forward entries to a new register, care should be taken to see that no outstanding sanctions, orders or details necessary for the proper check of future claims are omitted. The entries made in the new registers should be checked and attested by the Sub-head in-charge or Section Officer (Accounts) if he is directly in-charge of the section.

1416. **Special Allowances.**-The special allowances, (such as overtime, special overtime, running, special running and under rest allowances) granted to railway servants

are generally drawn through pay bills. If at the time of pre-check of pay bills, the propriety of the claim on account of these special allowances is initially admitted in internal check on the authority of the departmental officer signing the pay bills, a test check should be conducted afterwards, locally, or at inspections once a year as may be practicable, with the initial documents on which they are based. This check may, at the discretion of the Financial Adviser and Chief Accounts Officer, be limited to a percentage to be fixed by him. Errors and irregularities noticed during this check should be taken up with the Departmental Officers and the adjustments of over payments, if any, watched through the subsequent month's bills.

1417. **Check Rent Rolls.**-The Rent Rolls (A.1621) received with the pay bills should be checked to see that;

- (a) the amount shown as rent recoverable is correct,
- (b) the recovery has actually been made through the pay bill, and
- (c) the benefit of free quarters has not been allowed to staff not entitled to the privilege (See Chapter XVI.)

B. MISCELLANEOUS

1418. **Bills for Educational Assistance.**-Non-gazetted railway servants are eligible for assistance from railway revenues for the education of their children in accordance with the rules prescribed for the purpose. For the internal check of claims for educational assistance preferred under these rules, a manuscript register (A. 1418) should be maintained to record particulars relating to (a) names of railway servants to whom assistance is granted, (b) names of the children, (c) names of schools, (d) reference to bills and (e) amounts passed for payment to railway servants month by month. In cases where the entire bill submitted by a school is paid by the railway and the amount of the parents' share is recovered through pay bills, the register (A. 1418) should also show particulars of the total bill passed and the amount of the parents' share. The entries in this register should be attested by the Section Officer (Accounts) or Subhead in-charge.

1419. **Reimbursement of Tuition Fee.**-Railway Servants are eligible for reimbursement of tuition fees in respect of their children in accordance with the rules-prescribed for this purpose. The claims for reimbursement may be included in the regular monthly pay bills of the staff wherever feasible. The propriety of the claims on this account is initially admitted in internal check on the authority of the certification given by the drawing officer. The claims however should be scrutinized to see that rates of fees etc. charged are not in excess of those prescribed by the appropriate authority for the class and the State in which the children are studying. A record should be kept in proper manner of the claims passed in internal check so as to ensure that no second claim on the same account can be admitted in internal check. A test check of these claims should also be conducted locally or during accounts inspections of the bill preparing offices once a year according to the scale prescribed by Financial Adviser and Chief Accounts Officer

with the certificates and information furnished by employees in support of the claims preferred by them.
