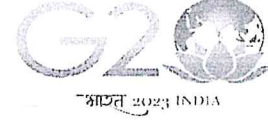




भारत सरकार Government of India
रेल मंत्रालय Ministry of Railways
रेलवे बोर्ड (Railway Board)



RBA No.29/ 2023

No. 2023/ACII/25/5/e 3441856

New Delhi, dated :22.09.2023

PFAs

All Zonal Railways and PUs etc.

Sub: Strengthening of Internal checking mechanism.

In order to obviate instances of fraudulent payments on salary bills and to strengthen and streamline the existing internal checking procedure, it is reiterated that

1. A periodic report on review of special, intensive check of all imprest accounts by PFAs is mandatory. The check should include whether monitoring and account of imprest account is proper; if any payment more than the ceiling amount has been made in imprest account; and no old items are lying in imprest for clearance for want of vouchers.
2. Attention is invited to Board's letter no.2019/ACII/9/9 dated 05.07.2019 (RBA No.54/2019) regarding opening of Bank Accounts (Drawing and Deposit Accounts) by Central Government / Department with accredited Bankers .
3. For faster and transparent account of receipts , 100% MERS portal should be used for digitally receiving various items of Miscellaneous Receipts.
4. Attention is invited to Board's letter no. 2018/ACII/25/1 dated 17.05.2018 (RBA No.51/2018) wherein it was advised that IPAS has comprehensive validations / MIS Reports which should be accessed by Personnel and Accounts Department on regular intervals for proper monitoring and to prevent frauds in salary Bills in future.
5. The codal provisions with regard to check of Establishment Charges and also Board's instructions issued vide letter no. 2002/ACII/25/3 dated 15.11.2002 (copy enclosed) on check list for passing of establishment bills to be strictly followed.

Kindly acknowledge receipt.

DA: As above

(Ajay Bartwal)

Jt. Director Finance (CCA)

Railway Board

Ph.No. 011-23047018

E mail ID: ajay.bartwal@gov.in

भारत सरकार/GOVERNMENT OF INDIA
रेल मंत्रालय/MINISTRY OF RAILWAYS
(रेलवे बोर्ड/RAILWAY BOARD)

आर.बी.ए. सं.29/2023

सं. 2023/एसी॥/25/5/ई 3441856

नई दिल्ली, दिनांक: 22.09.2023

प्रधान वित्त सलाहकार
सभी क्षेत्रीय रेलें एवं उत्पादन इकाइयां आदि।

विषय: आंतरिक जाँच तंत्र का सुदृढीकरण।

वेतन बिलों में छलपूर्ण संदायों की घटनाओं का निराकरण और मौजूदा आंतरिक जांच पद्धति का सुदृढीकरण और सरल एवं कारगर बनाने के लिए, यह दोहराया जाता है कि

1. प्रधान वित्त सलाहकारों द्वारा सभी अग्रदाय खातों की विशेष, गहन जांच की समीक्षा के संबंध में एक आवधिक रिपोर्ट अनिवार्य है। इस जांच में यह शामिल होना चाहिए कि क्या अग्रदाय खाते की निगरानी और लेखा-जोखा ठीक है; क्या अग्रदाय खाते में अधिकतम रकम से अधिक कोई संदाय किया गया है; और वाउचरों के अभाव में कोई पुरानी वस्तु अग्रदाय में स्वीकृति हेतु नहीं पड़ी है।
2. आपका ध्यान केंद्र सरकार/विभाग द्वारा प्रत्यातित बैंकों के साथ बैंक खाते (आहरण और निक्षेप खाते) खोलने के संबंध में बोर्ड के दिनांक 05.07.2019 के पत्र सं. 2019/एसी॥/9/9 (आरबीए सं. 54/2019) की ओर आकृष्ट किया जाता है।
3. प्राप्तियों के त्वरित और पारदर्शी लेखे-जोखे के लिए, विविध प्राप्तियों की विभिन्न मदों को डिजिटल रूप से प्राप्त करने के लिए 100% एमईआरएसपोर्टल का उपयोग किया जाए।
4. आपका ध्यान बोर्ड के दिनांक 17.05.2018 के पत्र सं. 2018/एसी॥/25/1 (आरबीए सं. 51/2018) की आकृष्ट किया जाता है, जिसमें यह सूचित किया गया था कि आईपीएसमें व्यापक सत्यापन/एमआईएस रिपोर्टें हैं, जो भविष्य में उपयुक्त निगरानी करने और वेतन बिलों में जालसाजी की रोकथाम करने के लिए कार्मिक और लेखा विभाग द्वारा नियमित अंतराल पर एक्सेस की जाएं।
5. स्थापना शुल्कों की जांच के संबंध में संहिता के उपबंधों और स्थापना बिलों को पारित करने के लिए जांच सूची के संबंध में बोर्ड के दिनांक 15.11.2002 के पत्र सं. 2002/एसी॥/25/3 (प्रतिलिपि संलग्न है) द्वारा जारी किए गए अनुदेशों का सख्ती से पालन किया जाए।

कृपया पावती दें।

संलग्नक: यथोक्त

(अजय बर्तवाल)
संयुक्त निदेशक वित्त (सीसीए)
रेलवे बोर्ड

फोन नं. 011-23047018
ई-मेल आईडी: ajay.bartwal@gov.in

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Government of India
Ministry of Railways
Railway Board.

No. 2002/AC-II/25/3


15-11-2002.

FA&CAOs,
(All Zonal Railways & Production Units)

Sub:- Check list for passing of establishment bills.

Oflate, instances of fraudulent payments on salary bills of staff are being reported by Railways. In order to streamline the existing internal checking procedure in this regard a sample checklist is enclosed. FA&CAOs may supplement/complement these checks further to strengthen the system keeping in view the objectives of these instructions. A copy of instructions/procedure order issued in this regard may also be sent to Board for information and record.

DA:- as above.


(J. Srinivas)
Director Finance(CCA)
Railway Board

Check of Establishment bills

Manual Bills

Bill receiving section

As soon as the Bill is received in the bill receiving section of Accounts office, it is seen that:-

- 1) it is in prescribed form, Signed by the Drawing officer competent to sign the same whose specimen signatures tally with those available in Accounts office and then only AB No./CO6 No. is allotted and the bill is passed on to the bill passing checking section for exercising the following checks
- YES/NO

Bill passing section

- 1 The bill received from bill receiving section is allotted AB No./CO6 no. YES/NO
The number of posts in each category charged in the bills have been checked with the sanctioned strength of the pay bills unit as noted in the cadre / scale check register. YES/NO
- 3 The names of employees are checked with the pay bills of last month to ascertain whether there is any change or not. YES/NO
- 4 In case of employees whose name appear for the first time and is the case of fresh appointment the following documents have been referred to:- YES/NO
a) order of appointment.
b) Service agreement-in case of Gazetted employees.
c) Health certificate as required under the rules.
d) Certificate with regard to date of birth.
e) Report of the date of entering upon actual duties.
- 5 In the case of employees whose name appears for the first time in the establishment bill but is not in case a first appointment, audited LPC and report regarding giving and taking over charge has been received. YES/NO
- 6 The pay roll of each unit. contain summary accompanied by a statement showing sanctioned strength & the actual strength of the unit YES/NO
- 7 A statement (Memorandum of difference) showing the reasons of the variation between gross salary charged in the pay bill under check & the previous bill accompanies the bill and the reasons of variation are suitably explained. YES/NO
- 8 If there are no variation between gross salary charged in the pay bill under check & the previous bill Memorandum of difference showing NIL amount accompanies the bill YES/NO
- 9 Scale register has been posted from the salary bill to ascertain actual operation of posts as against sanctioned strength. YES/NO
- 10 The number of days charged has been checked with the list of absentee, and the following certificate is forthcoming with the bill:- YES/NO

Attendance of the staff have been verified with the attendance register and found to be correct. The names of staff who have availed various kinds of leave/placed on IOD/unauthorized absence/suspension are indicated. The names of other staff who are not marked as

- leave/absent on any day were present on duty."
- 11 In case of promotions/demotions/pay fixations/ removal/ dismissals/suspension/increment & any new claim the sanction of competent authority is there whose specimen signatures are available in Accounts office YES/NO
- 12 The amount of all allowances like DA,CCA, HRA , etc. charged in the bills has been checked with reference to the rate prescribed by the competent authority from time to time & admissibility with reference to rules laid down for the purpose YES/NO
- 13 Other miscellaneous payment like washing allowance/hazardous allowance/honorarium, are paid only to eligible staff having fulfilled the conditions for drawl of such allowance and sanction of the competent authority is there for making such payments. YES/NO
- 14 Any additional payments to employees like special pay, personal pay, family planning allowance, charges allowance, travelling allowance etc. are included only after proper check and sanction by competent authority.. YES/NO
- 15 In case of leave following aspects have been checked:- YES/NO
- a) sanction to the leave, its extent & nature
 - b) Admissibility & correctness of leave salary claimed under the rules
 - c) Life certificate/indemnity bond to refund overpayment if any
 - d) Report of the date on which the leave was availed of.
 - e) Sanction for substitute if any.
 - f) Report of the date of return to duty.
 - g) LPC on return from leave out of India
 - h) In case of employees who were on leave for more than 30 days, it is ensured that no Transport Allowance is paid to them.
- 16 **Check on various recoveries:-**
- 16.1 While checking recoveries towards PF/VPF it is seen that PF A/cs no are allotted to all the employees covered under the bill and no recovery of PF/VPF is made without allotting the PF account number YES/NO
- 16.2 Regular recovery as due towards rent , electric charges etc. have been made in respect of employee who have been allotted railway quarters & that in such cases no HRA is drawn YES/NO
- 16.3 For correct & complete recovery of electric charges if a bill has not been received in respect of any employee occupying railway quarters the final bill have been called for from electrical department & recovery made provisionally subject to final adjustment on receipt of the correct bill from the electrical department . YES/NO
- 16.4 A register is being maintained for any amount un-recovered from individual employees on account of transfers out of the pay bill unit non-drawl of leave salary etc. for indicating the same in the LPC & watching recovery by the correct pay bill unit YES/NO
- 16.5 The advices of transfer of occupant from one unit to another bill unit have been advised to the electrical department . YES/NO
- 16.6 Regular recoveries as due have been made towards the various advances (HBA, Festival Advance, Car Advance, Scooter Advance) paid , if any, and vouchers are passed on to the Suspense section for YES/NO

- making entries in the suspense register.
- 16.7 Recovery of IT & Professional Tax (wherever applicable) are made as per rate / rules prevalent YES/NO
- 16.8 The disbursement statement on summary for deduction made in & payable to other parties like Institutes , Credit Society etc. has been checked with the grand total YES/NO
- 16.9 Recovery of GIS as per prescribed rates has been made from all the employee YES/NO

When complete check with respect to allowances charged in the pay bill and recoveries are made, encasement of the bill is filled clearly showing the gross amount, recoveries made and net amount passed. The AB No./CO6 No. is noted in the payment register and CO7 in respect of bill passed for payment is drawn,

Checking of computerized pay roll .

17 Bill receiving section.

- 17.1 As soon as the Bill is received in the bill receiving section of Accounts office, it is seen that:- YES/NO
- a) it is in prescribed form, Signed by the Drawing officer competent to sign the same whose specimen signatures tally with those available in Accounts office and then only AB No./CO6 No. is allotted and the bill is passed on to the bill passing checking section for exercising the following checks YES/NO

18 Bill passing section.

- 18.1 The bill received from bill receiving section is allotted AB No./CO6 no. YES/NO
- 18.2 The changes advised through the input have been correctly incorporated in the printed pay rolls . YES/NO
- 18.3 In case of discrepancy manual changes have been made in printed pay roll the same is attested before forwarding to accounts department YES/NO
- 18.4 The alteration has been advised to computer centre through pay roll cell for correcting computer files YES/NO
- 18.5 The input is properly prepared and is tallied with the initial vouchers & in the required formats before submitting it in the computer cell YES/NO
- 18.6 Listing of error recovery & control figure i.e. ARD are prepared for verification by the pay roll mechanism cell YES/NO
- 18.7 Changes in the current month in respect of all bill units are indicated by the bill-preparing unit in the prescribed formats and the same has been signed by the competent authority . YES/NO
- 18.8 The input data given by the bills preparing unit has been correctly converted in to complete file & is duly processed along with the master data for preparation of pay roll & the connected statement YES/NO
- 18.9 Every bill-preparing unit has send change cards containing changes in the current month in P Branch with co-ordinates between computer cell and bill preparing units. YES/NO
- 18.10 Input data is processed on the computer to generate pay bills and other connected statements after all the errors are removed and control totals YES/NO

- tallied by the pay roll cell. .
- 18.11 A statement (Memorandum of difference) showing the reasons of the variation between gross salary charged in the pay bill under check & the previous bill accompanies the bill and the reasons of variation are suitably explained. YES/NO
- 18.12 If there are no variation between gross salary charged in the pay bill under check & the previous bill Memorandum of difference showing NIL amount accompanies the bill YES/NO
- 18.13 Scale register has been posted from the salary bill to ascertain actual operation of posts as against sanctioned strength. YES/NO
- 18.14 The number of days charged has been checked with the list of absentee and the following certificate is forthcoming with the bill:- YES/NO

"Attendance of the staff have been verified with the attendance register and found to be correct. The names of staff who have availed various kinds of leave/placed on IOD/unauthorized absence/suspension have been indicated. The names of other staff who are not marked as leave/absent on any day were present on duty."

- 18.15 The pay roll are prepared in 3 copies. YES/NO

19 **Check on various recoveries:-**

- 19.1 While checking recoveries towards PF/VPF it is seen that PF A/cs no are allotted to all the employees covered under the bill and no recovery of PF/VPF is made without allotting the PF account number YES/NO
- 19.2 Regular recovery as due towards rent , electric charges etc. have been made in respect of employee who have been allotted railway quarters & that in such cases no HRA is drawn YES/NO
- 19.3 For correct & complete recovery of electric charges if a bill has not been received in respect of any employee occupying railway quarters the final bill have been called for from electrical department & recovery made provisionally subject to final adjustment on receipt of the correct bill from the electrical department . YES/NO
- 19.4 A register is being maintained for any amount unrecovered from individual employees on account of transfers out of the pay bill unit non-drawl of leave salary etc. for indicating the same in the LPC & watching recovery by the correct pay bill unit YES/NO
- 19.5 The advices of transfer of occupant from one unit to another bill unit have been advised to the electrical department . YES/NO
- 19.6 Regular recoveries as due have been made towards the various advances (HBA, Festival Advance, Car Advance, Scooter Advance) paid , if any, to the employee and vouchers are passed on to the Suspense section for making entries in the suspense register. YES/NO
- 19.7 Recovery of IT & Professional Tax (wherever applicable) are made as per rate / rules prevalent YES/NO
- 19.8 The disbursement statement on summary for deduction made in & payable to other parties like Institutes , Credit Society etc. has been checked with the grand total YES/NO
- 19.9 Recovery of GIS as per prescribed rates has been made from all the YES/NO

When complete check with respect to allowances charged in the pay bill and recoveries made, encasement of the bill is filled clearly showing the gross amount, recoveries made & net amount passed. The AB No./CO6 No. is noted in the payment register and CO7 in bill of bill passed for payment is drawn

Supplementary Bills

Bill receiving section.

20.1 As soon as the Bill is received in the bill receiving section of Accounts office, it is seen that:- YES/NO

- a) it is in prescribed form, Signed by the Drawing officer competent to sign the same whose specimen signatures tally with those available in Accounts office and then only AB No./CO6 No. is allotted and the bill is passed on to the bill passing checking section for exercising the following checks

Bill passing section.

- 21.1 The bill received from bill receiving section is allotted AB No./CO6 no. YES/NO
- 21.2 Memorandum of difference & absentee statement of the regular bills for the months to which the supplementary claim relates have been referred to see that it has not already been passed for payment YES/NO
- 21.3 In case of arrears of DA, Increment etc. drawn in the regular salary bill under check the relevant paid bills of the previous month has been referred to & full particulars of supplementary bills are recorded to avoid double payment. YES/NO
- 21.4 Full particulars of the claim and reference to the supplementary bill have been entered on the memorandum of differences and absentee statement and the regular bill, for the month affected, against the name of individuals concerned YES/NO
- 21.5 All the entries and remarks made in connection with the passing of a supplementary claims have been checked and attested by the officer in-charge of the section YES/NO

TA Bills

- 22.1 The bill is in prescribed form and is signed by the drawing officer YES/NO
- 22.2 The arrival of departure /arrival has been verified with the railway time table YES/NO
- 22.3 The rate charged in the bill are correct with reference to the pay drawn by the employee. YES/NO
- 22.4 In the case of attendance in a court as a witness, the T. A. journal is supported by certificate from the court YES/NO
- 22.5 The arithmetical accuracy of calculation has been checked with the reference to the rate application & nos. of days absence. YES/NO
- 22.6 Contingent charged claimed is for absence from Head -quarters & it does not exceeds one day's daily allowance YES/NO
- 22.7 Any advance of TA granted have been fully recovered from the T. A. bill. YES/NO
- 22.8 When the journey performed is beyond the jurisdiction of the railway, YES/NO

- sanction of competent authority accompany the bill
- 22.9 The correctness of pay shown in the journal have been checked with the bills YES/NO
- 22.10 If the T. A. has been claimed late, the reason for delay has been accepted & condoned by the controlling officer YES/NO

Educational Assistance/Reimbursement of Tuition Fee

- 23 A manuscript register has been maintained to record particulars relating to & the same is attested by the in-charge of the section so as to ensure that no second claim on the same account is admitted in internal check YES/NO
- 23.1 The reimbursement claim is in accordance with the prescribed rate & condition YES/NO

Overtime Vouchers.

- 24.1 The reason for requiring the staff to work OT are satisfactory & the vouchers are accepted & counter signed by the competent authority YES/NO
- 24.2 The period for which OT has been charged is not more than the period for which approval was obtained YES/NO
- 24.3 The OT has not been charged without making necessary entries in the OT registers. YES/NO
- 24.4 The original entries in OT register or OT slips have not been altered or enhanced by scoring or erasing without attestation by competent authority YES/NO

25 Other General Points

- 25.1 Payment witness :- The witness officer or staff nominated to witness payment is from branch other than bills section. YES/NO
- 25.2 No payment is disbursed without witness by Cashier/Cash office. The officer while nominating YES/NO
- 25.3 Specimen signatures of witness for arranging payment to the staff have been forwarded to Accounts office YES/NO
- 26 Register of bills passed for payment :- the salary bill received for internal checks have been entered in the register of bills maintained against the description of pay bill unit under column "Regular Bills" under the relevant month to safeguard against double payment of the same claim. YES/NO
- 27 Saving Register:- All items of expenditure disallowed initially at the time of internal check / & or adjusted / recovered or the same being admitted by the executives officer concerned have been noted in the saving register for follow up. YES/NO
- 28 Register of serious irregularities :- Serious irregularities noticed during the internal check of salary bill in terms of para IR code for Accounts department are posted in the register for serious irregularities for follow up. YES/NO
- 29 Objection book :- Items of objectionable during internal check of salary bills have been posted in objection book for taking up with the executive officers concerned through disallowance lists / letters YES/NO
- 30 Disallowance list :- All disallowance from or objectionable items noticed YES/NO

in Establishment Bills has been communicated to the officer who submitted the bills through disallowance lists. The reasons for disallowance or objection has been stated clearly & concisely, the rule & order s on which each allowance or objection is based being mentioned

31 Check of Paid Vouchers

- | | | |
|------|--|--------|
| 31.1 | The name of payee mentioned in the bills tally with the signatures obtained in acknowledgement of the amount paid . | YES/NO |
| 31.2 | Where a person other then payee himself has received the amount , the payment has been made under proper authority . | YES/NO |
| 31.3 | The necessary Unpaid Wages List and Treasury/ Bank receipts have been received for the amounts returned as unpaid | YES/NO |
| 31.4 | There are no bills outstanding with the chief cashier beyond the period permitted | YES/NO |