



Central Railway



Work Study of Staff Working at Catering Section , Traffic Account Office, Head Quarter CSMT

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Synopsis Of The Study

Study Number	: WSCR/ACCT/HQ/02/18-19
Name of Study	: Work Study of Staff working at Catering Section , Traffic Account Office, HQ/CSMT.
Approved by	: AGM
Department	: Catering Accounts
Division	: Head Quarter
Date of Commencement	: 14-12-2018
Date of Completion	: 26.12.2018
Date of Submission	: 28.12.2018
No. of Recommendations	: 01
Sanctioned Strength	: 02
No. of Men studied	: 02
No. of vacancies	: 00
No. of posts identified surplus	: 01
Financial Implication	: Rs. 9,66,612/-

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Acknowledgement

The work-study team express its deep gratitude to Shree Prateek Singh Meena , COA (G), H.Q. & Catering Accounts staffs whose valuable guidance provided a successful conclusion to this study and whose productive suggestion enhanced the enthusiasm of the team.

The team is also thankful to Smt. Hemalata Bhalerao , Sr AFA (Expenditure) and Shree P.S. Shriram , AFA (Exp) as a coordinating officer for their useful guidance rendered to the work-study team for the “Work Study of Staff working at Catering Section , Traffic Account Office, HQ/CSMT.”

Authority and Term of Reference

The work-study on “Work Study of Staff working at Catering Section , Traffic Account Office, HQ/CSMT.” has been included in Annual work-study programme 2018-19 with No. WSCR/ACCT/HQ/02/18-19.

The term of reference for the given work-study is “Work Study of Staff working at Catering Section , Traffic Account Office , HQ/CSMT.

Methodology

The work-study team has adopted the following technique to completion of the study.

1. Collection of data of details of existing staff strength, workload, allotment of duties.
2. Discussion of details with coordinating officer / supervisors & other staff working in Accounts Department.
3. Critical analysis of the data collected.
4. Assessment of the need based requirement for the store Accounts staff.

Summary of Recommendations

Sr. No.	Recommendations	Page No.
1	Recommendation No. 1: One post of Account Assistant is redundant needs to be surrendered.	10

The most important land mark in the history of the Financial Administration on Railway in India was the appointment of the Financial Commissioner for Railways in April, 1923, with the sanction of the Secretary of State for India, as part of the scheme of re-organization of the Railway Board as recommended by the Acworth Committee (1921). The declared object of this appointment was to secure, firstly, economy in the expenditure of public moneys and, secondly, the co-ordination of Railway policy with the general financial policy of the Government of India. This was followed by the Separation Convention of 1924 by which Railway Finances were separated from the General Finances of the Government of India.

The administrative and financial set-up of the Ministry of Railways (Railway Board)

1. This Ministry has been fully delegated with powers relating to all Railway matters.
2. The Railway Ministry (Railway Board) is managed entirely by railway men.
3. The Railways have their own independent and integrated financial set up, i.e.
 - a) Railway budget is independent of the General Budget
 - b) The Railway Ministry enjoys full powers of financial sanction to expenditure
 - c) Accounts are maintained by the Railway's own accounting Cadres and not by the Comptroller & Auditor General.

Functions of Finance Branch:

The main functions of finance branch under the control of the Financial Adviser and Chief Accounts Officer is to assist the Railway Administration in considering all proposals involving financial implications in accordance with the generally accepted standards of financial prudence and propriety. In the business of rail transportation as in any other business, there is hardly any activity or service, which does not involve considerations of finance in some form or the other. The Finance Branch is thus an important limb of the Administration and its functions are broadly analogous to those of the Management Accountant, viz., to assist management

- a) In making rational plans and decisions.
- b) In controlling the operations of the Railway Administration as a whole,
- c) In controlling the operations within the various responsibility areas of the Administration.

One of the important functions of the Financial Adviser relates to compilation of budgets and setting up of a satisfactory system of Budgetary Control. While the initial preparation of the budgets is the responsibility of the Departmental Officers concerned, the scrutiny and compilation of the Railway's Budget as a whole will be the responsibility of the Financial Adviser & Chief Accounts Officer.

Thus the Finance Officer's job as a Management Accountant is to furnish and interpret financial statements, compile cost data and prepare cost reports, explore avenues of controlling staff and material costs, institute and operate budgetary control procedures and participate in all Capital expenditure and rating/pricing decisions. At the same time, he should see that the standards of financial propriety expected of all Public Servants in the operation of public funds, are strictly observed.

Functions of the Accounts Department:

The Accounts Department of the Railway Administration is mainly responsible for: -

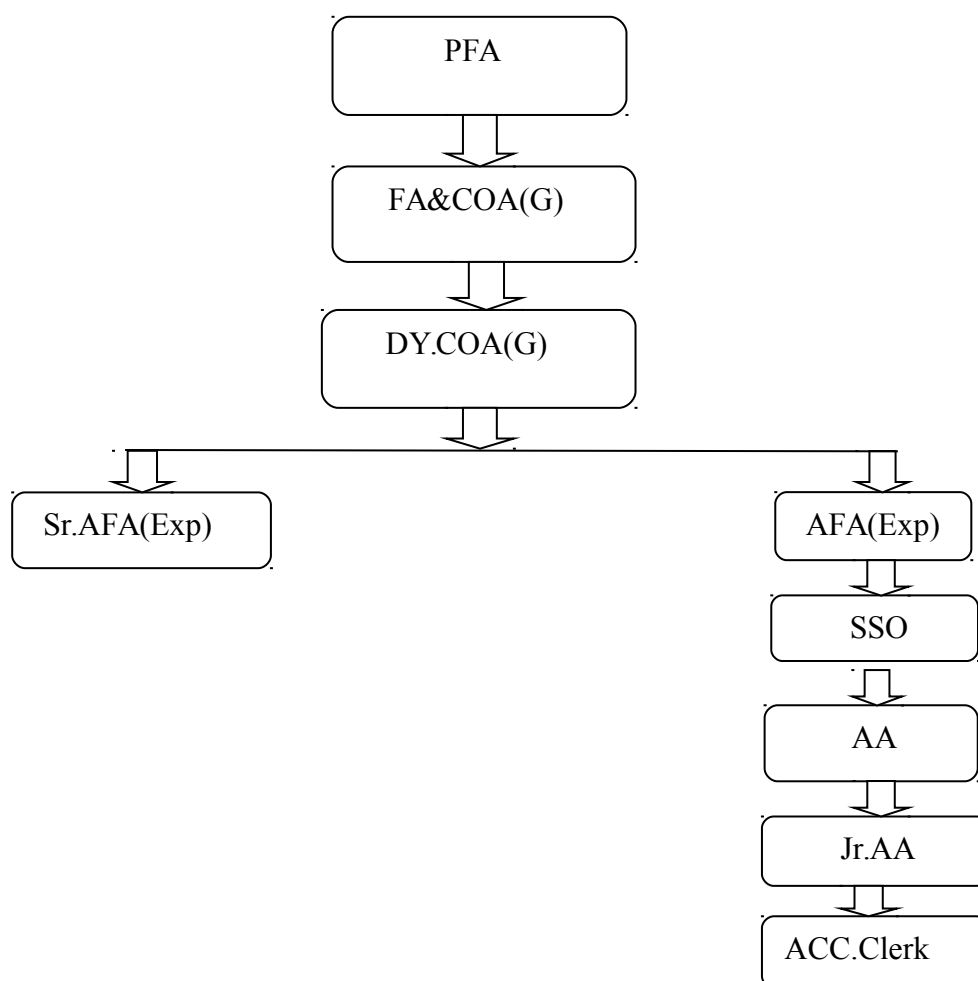
- a) Keeping the accounts of the Railway in accordance with the prescribed rules.
- b) The check with reference to rules or orders (known as "Internal Check") of transactions affecting the receipts and expenditure of railway.
- c) Prompt settlement of proper claims against the Railway.
- d) Tendering as part of its important functions, advice to the administration whenever required or necessary in all matters involving Railway Finance.
- e) Compilation of budgets in consultation with other departments and monitoring the budgetary control procedures as may be laid down in the relevant orders and Code rules from time to time.
- f) Generally discharging other management accounting functions such as providing financial data for management reporting, assisting inventory management participation in purchase/ contracting decisions and surveys for major schemes in accordance with the relevant rules and orders.
- g) Seeing that there are no financial irregularities in the transactions of the Railways.

2.0 Head Quarter Catering Accounts Section, Traffic Account Office CSTM:

The Catering Accounts department at Head Quarter level is headed by the FA& CAO(G) and followed by Dy. CAO(G) Who is assisted by Sr.AFA (Exp) each assisted by no. of SSO,AA,JAA & A/Clerk.Sr Section Officers are head of sections, who are further assisted by Account Assistants, Jr. Account Assistants and Accounts Clerks.

2.1 Organization set up: -

The organizational structure of Accounts Department (Catering) is as below:-



Catering Account Section is presently running under Sr. AFA (Catering), headed with one SSO followed by one staff i.e. 01 AA.

The main functions of Catering Account Section is to checking and verifying and passing the bills raised by IRCTC for Catering units and Catering of Trains functioning under Head Quarter i.e . Duranto (LTT- ALD , LTT -ERS and PA -SC) , Tejas Express. At presently Catering activities functions in total four trains for which IRCTC raised bills fortnightly hence total 16 nos. of bills raise per month. The bills are checked and verified by the account section as per prescribed guideline and after proper correction send for passing. Preparing Profit & Loss Account of the Catering department.

However, the SSO incharge of this section has allotted works other than catering account.

These are the following works which allotted to SSO as under:

1. Goods and Service TAX.
2. Service Tax Audit.
3. Passing of Catering bills raised by IRCTC for the trains Duranto (LTT- ALD, LTT -ERS and PA -SC) , Tejas Express
4. Passing of Service tax claim of IRCTC.
5. Hiring of vehicles bills.
6. Repairs to vehicles bills.

Critical Analysis:

Work study team during the course of conducting work study of catering section in FA&CAO office, found that earlier before implementation of New Catering Policy 2017 this section was entrusted to look after all the accounting transactions including Profit and Loss account, preparation of Balance Sheet and 10 days summary of Sales and Analysis of catering services, in nearly all the trains belonging to Central Railway having Pantry cars, which required to maintain all day today purchase of stock, usage of stock and transfer of the same to other trains etc. including local purchase, verification and certification of invoice bills raised under form No. DC-11. This work would require verification of number of receipts regarding local purchase, various statements of utilization of stock, budgetary provision for anticipatory requirement of stock material etc. but after implementation of New Catering Policy all railway catering services are handed over to IRCTC except 04 trains including LTT-ALD duranto, LTT-ERS duranto, PA-SC Shatabdi

Exp and Tejas Express etc. for which catering bills raised by IRCTC are to be verified by Catering Section staff in FA&CAO office. Each train having bills of around 5, 00,000 /- Rs. Fortnightly, which contains statement consisting number of passengers, boarding station of passengers, number of food items served as per criteria etc. therefore in a month altogether eight bills of an amount of Rs.40, 00,000/- of to and fro trains, raised by IRCTC has to be verified and certified for further financial transactions between Railways and IRCTC.

However Sr.AFA(Catering) is assisted by one SSO, One AA for Catering section Purpose, One staff for hiring of vehicles, pending service tax matters and one AA staff is for GST related matters, it is observed by the work study team that Account Assistant looking after Hiring of vehicles and Service tax matters dealing is also looking after catering bills verification/Certifications along with his own work in absence of Account assistant who looks after catering section, it is also found that merely 08 bills are to be verified in a period of a month which is comparatively very negligible moreover these bills are already routed and verified through commercial department and are nearly correct due to simplified catering policy criteria for serving foods in above mentioned trains doesn't need more technical and financial expertise for utilizing separate manpower.

Therefore work study team is of the opinion that the work of verification of catering bills can be dealt by existing staff who is looking after hiring of vehicles and service tax matters.

Therefore 01 post of Account assistant looking after catering activity can be surrendered.

Recommendation No.01 : 01 post of Accounts Assistant may be surrendered.

Chapter 4	Financial Implication
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To save the channel of promotion the work-study projected the lower grade posts as surplus. Therefore on surrender of **01** posts the financial Implication will be as under.

Sr. No.	Category	Pay Band	GP	Identified Surplus	Total Annual saving
1	Account Asstt	9300-34800	4200	1	9,66,612/-

Total **01**post may be surrendered and the recurring saving comes to **p.a. 9, 66,612/-**