



**MANPOWER  
OPTIMIZATION  
OF  
CASH & PAY STAFF  
OF  
ACCOUNTS DEPARTMENT  
OVER  
JODHPUR AND BIKANER DIV.  
(G/HQ/WS/463/12/Cash & Pay/ JU  
& BKN Div./2017-18)**

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**WORK STUDY ORGANIZATION  
NORTH WESTERN RAILWAY**

## JAIPUR

### **EXECUTIVE SUMMARY**

Sr. No.	12
Study No.	<b>G/HQ/WS/463/12/Cash &amp; Pay/ JU &amp; BKN Div./2017-18</b>
Subject	Manpower optimization of Cash & Pay staff of Accounts Department over Jodhpur and Bikaner Div.
Area	Cash & Pay office Jodhpur and Bikaner.
Department	Accounts
Terms of Reference	Assessment of Man Power requirement
Present Cadre	<b>Sanctioned Staff = 31</b> <b>On Roll Staff = 22</b> <b>Vacancies = 09</b>
Proposed Cadre	<b>17</b>
Projected Surplus Man Power	14
Total No. of Recommendations	02
Financial Implication	Rs. 104.31 Lac per annum
Month of Circulation	Jan. 2019

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## **CHAPTER-I**

### **INTRODUCTION**

Railway is an organization with social obligation to the nation. The organization is also to be viewed as financially viable one to make best use of its machinery and manpower to achieve maximum utility.

It is a fact that Railway is also a business organization and for every business organization, receipts and disbursement of cash is an important activity. The Cash & Pay Department over NWR is controlled by a Chief Cashier. The banking of all cash received by the railway and the disbursements of all payments on behalf of the railway are mainly the responsibilities of the Chief Cashier. On the Divisions, there are Divisional Cashiers who function in the same way as, and subordinate to the Chief Cashier. The term “Cashier” includes the Chief Cashier, Assistant Divisional cashier, Sr. Cashier and Cashier. The Chief Cashier and his staff works under the administrative control of the Principal Financial Advisor, who is to prescribe detailed rules of procedure for the internal check and inspection of the cash and pay work subject to the general rules regarding the cash, cheque, vouchers, disposal of pay and allowances, laid down in the chapter or elsewhere in the Indian Railway Codes.

The rules prescribed in the chapter are generally designed to ensure correctness and promptness in dealing with cash receipts & payments and avoidance of risks of misappropriation or loss.

As far as the requirement of Cash & Pay staff is concerned, earlier, lots of risks were involved in the transportation of heavy amount of cash during the period of salary disbursement. But, the scenario has now been changed as the salary of staff is being disbursed through Banks which is, definitely, better and affordable services to the users. Besides this, the station earning of those Railway stations which are situated nearby Nationalized Banks, is also being remitted through Banks. However, the remittance of earning of wayside stations is being done through TC safes.

**In fact, after introduction of Bank system in both areas i.e. disbursement of salary of the employees and remittance of station earning, the workload of Cash & Pay staff has been reduced considerably.**

Hence, keeping the above factors in view, there is a need to review the strength of Cash & Pay Offices over North Western Railway.

## **CHAPTER-II**

### **ACKNOWLEDGEMENT**

#### **2.0 Coordinating Officials of the deptt. :-**

The team is grateful to all the coordinators - **Sh. Attar Singh, Divisional Cashier, Cash & Pay office Bikaner, Sh. Manohar Singh, Sr. DC, Divisional Cash & Pay office, Jodhpur** and staff working with them for rendering their full co-operation during the course of study.

#### **2.1 Terms of Reference:-**

This study has been conducted under the following terms of reference:-

- i) Review of staff vis-à-vis workload on existing working condition.
- ii) Suggesting the ways and means for improving the system economically and efficiently.

#### **2.2 Methodology Adopted:-**

The following techniques of method study as well as work measurement have been applied to conduct the study:-

- i) Data collection and its critical analysis to arrive on factual status of present working.
- ii) Work sampling techniques for certain activities.
- iii) Holding discussions at various levels with a view to produce fruitful results.
- iv) Sample checks and spot observations.

#### **2.3 Field units visited:-**

The following field units were visited by Work Study Team during the course of work study:- Cash & Pay Office Jodhpur and Bikaner.

## **CHAPTER-III**

### **SYNOPSIS**

3.0 Indian Railways is one of the biggest transportation organizations among all other transport organizations in the country. In fact the Railway is backbone of the country's transport systems. In the recent time, Railway is facing tremendous competition with road and air transports. Indian Railways has been losing out freight share to the Roadways since last decade despite its inherent advantages of being environment friendly and more reliable. In the time of competition, transport system should not only be agile, prompt and amenable but also financially viable. In order to bring economy in expenditure, the optimum utilization of man, machine and material will have to be ensured.

3.1 It is a fact that Railways are going to adopt technological up-gradations in every sphere of its all departments. **As far as the effect of introduction of Banking system in the activities of Cash and Pay Offices is concerned, the workload of Cash & Pay staff, viz. disbursement of salary of the employees, remittance of station earning and the payment of contractors through RTGS/NEFT, has definitely been reduced considerably.**

Hence, in view of the above aspects, SDGM/NWR has ordered to conduct the work study on review of staff strength vis-à-vis existing workload of Cash and Pay Offices over NWR.

3.2 During the course of work study, the team picked up/ collected the requisite data of all the activities carried out in the Cash and Pay Offices and critically analyzed the same.

To arrive at the actual requirement of staff, the team held discussions at various levels and kept practicability in view.

## **CHAPTER-IV**

### **EXISTING SET UP AND CADRE POSITION**

#### **4.0 Existing set up:-**

To ease the work, Cash and Pay Offices are divided into two main sections which are controlled by Chief Cashier (Cash & Pay)/NWR/JP are given below:-

**A) Cash Offices:-** Total, 3 Cash Offices as mentioned below exist over NWR:-

- i) **Ajmer-** To deal with the earnings and miscellaneous receipts from all stations of Ajmer and Jaipur divisions.
- ii) **Jodhpur-** To deal with the earnings and miscellaneous receipts from all stations of Jodhpur division.
- iii) **Bikaner-** To deal with the earnings and miscellaneous receipts from all stations of Bikaner division.

**B) Pay Offices:-** Total, 6 Pay Offices as mentioned below exist over NWR:-

- i) Head Quarter Pay Office at Jaipur
- ii) Divisional Pay Office at Jaipur
- iii) Divisional Pay Office at Ajmer
- iv) Work Shop Pay Office at Ajmer
- v) Divisional Pay Office at Jodhpur
- vi) Divisional Pay Office at Bikaner

**4.1 Functions of Cash and Pay Offices:-** A brief of the functions of Cash and Pay Offices is given below:-

<b>Cash Office</b>	<b>Pay Office</b>
The receipt shroffing and lodgment into the Treasury of all traffic, miscellaneous and other cash remitted by stations and all money received from various sources, and payment thereof into the State Bank of India, Jodhpur, Bank of Baroda, Ajmer and State Bank of India, Jaipur (for miscellaneous earnings collected at Jaipur HQ/Divisional Office) by respective Cash Offices to the credit of Government account, NWR, obtaining immediate acknowledgement.	The accounting of all vouchers and cheques received from the Accounts Office for payment to Railway employees, contractors etc., and the disbursement of all duly authorized payments on behalf of the Railway against proper and adequate acquaintance and their prompt and complete accountal.

**4.2 Existing cadre position of Cash and Pay staff over Jodhpur and Bikaner Div. as on 01.10.2018:-**

**(A) Cash & Pay staff Jodhpur Div.:-**

SN	Designation	GP	SS	OR	Vac.
1	DC(Pay)	4600	2	1	1
2	DC(Cash)	4600	1	1	0
3	Head Shroff	4200	2	2	0
4	Sr. Shroff	2400	1	0	1
5	Ch. OS	4600	1	1	0
6	OS	4200	1	1	0
7	Jr. Clerk	1900	1	0	1
8	Peon/Khalasi	1800	3	2	1
<b>Total</b>			<b>12</b>	<b>8</b>	<b>4</b>

**Note- There is 02 Special supernumerary posts (1 ADC + 1 Sr. Cashier) also exist here.**

**(B) Cash & Pay staff Bikaner Div.:-**

SN	Designation	GP	SS	OR	Vac.
1	DC (Pay)	4600	3	3	0
2	ADC (Pay)	4200	1	0	1
3	Head Shroff	4200	3	3	0
4	Sr. Shroff	2400	1	1	0
5	Shroff	1900	2	0	2
6	OS	4200	3	3	0
7	Sr. Clerk	2800	1	1	0
8	Peon/Khalasi	1800	5	3	2
<b>Total</b>			<b>19</b>	<b>14</b>	<b>5</b>

**Note- There is 03 Special supernumerary posts (1 ADC + 2 Sr. Cashier) also exist here.**



## **CHAPTER-V**

### **GENERAL DESCRIPTION**

#### **5.1.0 GENERAL DESCRIPTION:-**

**5.1.1** The staff of cash & pay units of Accounts department of Railways as mentioned above was absorbed earlier by Railways for dealing with Cash & Pay related activities as mentioned in Manual of Cash & Pay. On one side, the staff engaged in Cash section is responsible for receipt shroffing and lodgment into the Treasury of all traffic, miscellaneous and other cash remitted by stations and all money received from various sources and payment thereof into the nominated banks. On the other hand, the staff engaged in Pay section is responsible for accepting of all vouchers and cheques received from the Accounts office for payment to Railway employees, Contractors etc., and disbursement of all duly authorized payments on behalf of the Railways against proper and adequate acquaintance and their prompt & complete accountal. The exercise and workload of these staff has been of hard nature and wearisome till now but now a days Railways are going to adopt new techniques day by day. Almost in all spheres, the computers have replaced the old pattern resulting in modus operandi of the Railways is becoming easier day by day.

As far as the adoption of new system in cash and pay department is concerned, the **cash earnings at important/big stations is now being deposited in nearby banks** scheduled by Headquarters and the same from small stations will be collected by banks itself under **Rail Sakti System** as per guidelines issued by Railway Board; and following payments are being done through ECS/RTGS/NEFT:-

- i) Payment of salary, PF advances and bonus to staff.
- ii) Payment to contractors.
- iii) Imprest through smart card.
- iv) Auction through E-system

Resulting in, **cash counting and the activities of denominating of notes** by staff working in Cash & Pay offices **have now been reduced considerably**. However, cash received from small stations in the form of station earnings is being handled by cash offices of concerned divisions (about 2.5 to 3% cash of the total earnings of stations is being received now). After **fully implementation of Rail Sakti System**, the **exercise, for dealing with remaining cash of station earnings, will, definitely, be near zero in future**. Presently, most exercise of existing Cash & Pay staff has left on **bills/vouchers**.

It is also noticeable here that the **exercise of Cash & Pay staff on dealing with bills/vouchers related to salary of the employees has totally been finished after implementation of IPAS (Integrated Pay Roll Accounting System)**. However, the exercise on other bills (other than salary bills) which are generated for contingent

payments, DD/Cheques, imprest, max expenditures and expenditure on RRB exam duties is still continued which are very less.

In view of the above facts, it has become necessary to review the strength of staff of these offices so that **surplus staff may be withdrawn** and resulting **surplus posts may be surrendered.**

However, neither yard stick, benchmarking nor any other guidelines regarding the assessment of requirement of manpower for Cash & Pay Offices are made available by the department nor the same are available with work study cell, therefore, the requirement of manpower was computed on the need basis after critically examining the work to achieve better management of manpower and to create efficient working environment which is mentioned division wise separately in the ensuing chapters.

**5.1.2 Cash remittance position of earning through Rail Shakti Product/Banks and Treasury Cash Safe (TC Safe) over NWR for the month of January 2017 is given below :-**

SN	Items	Division			
		JP	AII	BKN	JU
1	(a) No. of Stations where earning is remitted through Rail Shakti Product or Bank.	19	26	44	26
	(b) Total cash (in Rs.) remitted in Jan-2017	23834428	9437954	15611549	153970485
2	(a) No. of Stations where earning is remitted to Cash Office through TC safes	75	81	85	98
	(b) Total cash (in Rs.) remitted in Jan-2017	273450600	124770279	168299208	28520252
<b>Total no. of Stations</b>		<b>94</b>	<b>107</b>	<b>129</b>	<b>124</b>

**CHAPTER-VI**  
**WORKLOAD, DESCRIPTION, ANALYSIS AND**  
**RECOMMENDATIONS OF JODHPUR DIVISION STAFF**

**6.0.0 Workload, description, analysis and recommendations:-**

**6.1.0 Cadre position of staff working in Cash & Pay office Jodhpur:-**

SN	Designation	GP	SS	OR	Vac.
1	DC(Pay)	4600	2	1	1
2	DC(Cash)	4600	1	1	0
3	Head Shroff	4200	2	2	0
4	Sr. Shroff	2400	1	0	1
5	Ch. OS	4600	1	1	0
6	OS	4200	1	1	0
7	Jr. Clerk	1900	1	0	1
8	Peon/Khalasi	1800	3	2	1
<b>Total</b>			<b>12+2(SP)</b>	<b>8+2(SP)</b>	<b>4</b>

**Note-** There is 02 Special supernumerary posts (1 ADC + 1 Sr. Cashier) also exist here.

**6.2.0 List of Cash & Pay/JU staff going to retire in next 02 years:**

06 (Six)

**6.3.0 Deployment of staff: -** Unit and category wise utilization of staff of Cash & Pay office, Jodhpur is given below:-

SN	Designation	OR	Duty Performed
1	Cashiers/Pay	3	<b>1 DC</b> is over all incharge in pay section and dealing with cash for imprest and other contingent requirements viz. honorarium, visiting officers' vehicle hiring charges, awards bills, DD and cheques etc. However, <b><u>after implementation of IPAS no manual exercise on salary payment for employees has left.</u></b>
2	Cashiers/Cash	3	<b>1 DC</b> is over all incharge in cash section and deployed for earning of way side station is being done through TC safe, open TC safe and cash bags distribution to Hd. Shroff, Misc. earning challans cheques & goods invoice and preparation of MPR. <b>1 Hd. Shroff &amp; 1 Sr.Cashier)</b> are deployed in Cash Office/JU for dealing with TC safes opening activities and other miscellaneous/allied works and for depositing the cash of before day in Bank. Preparation of Traffic check sheet. <b>1 Sr. Cashier</b> is being utilized as shroff in Cash section Jodhpur. <b>1 Sr. Cashier</b> is working in cheque disbursement cell, Accounts office JU.

			<b>Above 02 Sr. Cashiers are working as Special supernumerary posts.</b>
3	<b>Ministerial staff</b>	2	<b>1 Ch.OS</b> is working in Accounts office Jodhpur. <b>1 OS</b> deals with honorarium, union items and other correspondence related activities, receipt of paid bills pay sheets, pension cases and all other establishment activities.
4	<b>Peon</b>	2	<b>1 Peon</b> is deployed in Admn section, dak distribution to Sr. DFM, Workshop and traffic accounts office JU and work related to SBI station Branch JU. <b>1 Peon</b> is deployed in opening TC safe, carry cash box to bank, stitching of CR notes and other office activities.
<b>Total</b>		<b>10</b>	<b>Sanctioned = 12+2S = 14, on roll = 10 and vacancy = 4</b>

#### **6.4.0 Workload: -**

##### **(a) Statement showing the position of total bills dealt with by pay staff/JU:-**

SN	Month & Year	Total no. of bills	Amount in Rs.
			By Cash
1	Jan.-2018	192	1615610
2	Feb.-2018	157	1127504
3	Mar.- 2018	71	1174262
4	Apr.- 2018	94	1243489
5	May.- 2018	72	606735
6	June- 2018	63	1192543
7	July -2018	52	572472
8	Aug.- 2018	41	766721
9	Sept.- 2018	51	912691
10	Oct.- 2018	51	693192
<b>Total</b>		<b>844</b>	<b>9905219</b>
<b>Avg. per Month</b>		<b>84.40</b>	<b>990521.9</b>
<b>Avg. per Day (26 working days)</b>		<b>3.24</b>	<b>38096.96</b>

**b) Details of daily cash deposited, TC safe opened and total challans for the month of Sep- 2018 received in Cash Office/JU:-**

<b>Date</b>	<b>No. of TC safe opened</b>	<b>Cash Received in Rs.</b>	<b>Cash Deposited through DD in Rs.</b>	<b>Cash Deposited through E-Net &amp; Bank in Rs.</b>	<b>Total Earning in Rs.</b>
01.09.18	07	1891827	7157311	42756593	51805731
03.09.18	13	3725207	3277669	53275087	60277963
04.09.18	06	1523578	0	0	1523578
05.09.18	07	1955217	9272777	71042924	82270918
06.09.18	07	1988339	2686961	33691211	38366511
07.09.18	07	1919922	7079561	36888177	45887660
08.09.18	06	1898754	8317300	51546427	61762481
10.09.18	13	4657399	1503986	6445804	12607189
11.09.18	06	2416939	7132612	107420169	116969720
12.09.18	07	2292293	6080051	8268776	16641120
13.09.18	06	2763311	5601601	14273223	22638135
14.09.18	07	2953342	0	77894783	80848125
15.09.18	07	2350555	3792000	9659222	15801777
17.09.18	09	5157758	5231339	35468573	45857670
18.09.18	09	2476379	3480542	38043368	44000289
19.09.18	07	2139625	5550000	59024885	66714510
20.09.18	07	2409690	300000	39600520	42310210
22.09.18	13	9420074	2978987	20603335	33002396
24.09.18	07	3365923	0	5735167	9101090
25.09.18	07	3066769	0	80854573	83921342
26.09.18	05	1092253	0	46721734	47813987
27.09.18	07	2211609	15541540	45848106	63601255
28.09.18	06	645443	0	11402571	12048014
29.09.18	07	2050196	6559113	63246918	71856227
<b>Total</b>	<b>183</b>	<b>66372402</b>	<b>101543350</b>	<b>959712146</b>	<b>1127627898</b>
<b>Avg./Per day</b>	<b>7.62</b>	<b>2765516.8</b>	<b>4230972.92</b>	<b>39988006.08</b>	<b>46984495.75</b>

### 6.5.0 Analysis: -

S N	Designation	SS	OR	Vac.	Prop osed	Sur plus	Description
1	Div. Cashiers/ Pay	2	1	1	1	1	<p><b><u>1 Div. Cashier</u></b> is deployed in Pay Office/JU on 3 beats (JU Div, JU WS &amp; Const.) for dealing with cash for imprest or other contingent requirements viz. honorarium, visiting officers' max, awards bills, DD and cheques etc. At present, <b><u>they are handling average 3.24 no. of bills and cash for distribution of average Rs. 38096.96 per day</u></b> as mentioned in Para no.6.4.0. It is fact that <b><u>no much exercise on salary bills has left now after implementation of IPAS.</u></b></p> <p><b><u>Remarks:-</u></b> Looking to the existing workload of this office, total 1 cashier is quite sufficient of cope up with the existing workload. Thus 01 post of DC/Pay is surplus and may be surrendered.</p>
2	Cashiers (Cash)	4	3	1	4	0	<p>As the <b><u>Cash counting activity is reducing day by day,</u></b> earning of the big stations <b><u>is now being remitted in banks directly.</u></b> Only, small stations where the facility to deposit cash in Banks is not available, are sending their earning through TC safes. Although 94% of earning is being deposited in banks and only 6% earning is received through TC safe, but this 6% covers about 79% stations of Jodhpur Division.</p> <p>After thorough analysis of the workload of existing cash staff, Jodhpur, the work study team is of the opinion that, <b><u>existing cadre of 4 staff is sufficient to coupe up the workload.</u></b> Although there is one vacancy of Sr. shroff but one staff is being utilized on supernumerary post. Existing cadre would be required until the cash have been receiving through cash safe but after the outsourcing the cash activity these posts may be surrendered.</p>
3	Ministerial staff	3	2	1	1	2	<p><b><u>Remarks:-</u></b> After retirement, surrendering and deployment of Cash &amp; Pay staff in Accounts section, only 10 staff left in Cash &amp; Pay office JU, less workload left for ministerial staff. one ministerial staff is now being utilized in Account office Jodhpur. Keeping in view the less</p>

							workload only 01 ministerial staff would be sufficient to handle the existing workload. Hence, 02 posts of ministerial staff is surplus and may be surrendered forthwith.
4	Peon/ Khalasi	3	2	1	2	1	<b>Remarks:-</b> Looking to the present workload of this office, <b><u>2 Peons are quite sufficient</u></b> to cope up with the existing workload. Thus, <b><u>1 vacant post of peon is surplus and may be surrendered forthwith.</u></b>
<b>Total</b>		<b>12</b>	<b>8</b>	<b>4</b>	<b>8</b>	<b>4</b>	<b>Sanctioned = 12+2S = 14, on roll = 10, vacancy = 4, Proposed = 8 and surplus = 4</b>

The work study team has gone through the workload which is mentioned in detail in para no. 6.4.0 of all staff working in Cash & Pay Office, Jodhpur and observed that:-

The work study team has gone through the workload and observed that **earning is received in different forms i.e. Cash, DD and challans.** As mentioned in para no. 6.4.0 average 8 nos. of TC safes are opened daily with average cash of Rs. **2765516** per day and average challans/DD for amount of Rs. **4230972** per day are received. **The ratio of cash and total earning comes to 2765516/46984495 i.e. 1:17** which clearly shows that exercise on cash counting has reduced. Besides this, the denomination of cash has also being reduced as high value notes have come now.

As the **Cash counting and denominating of Government Currency notes activity is reducing day by day,** earning of the big stations **is now being remitted in banks directly.** Only, small stations where the facility to deposite cash in Banks is not available are sending their earning through TC safes. Although 94% of earning is being deposited in bank directly and only 6% earning is received through TC safe, but this 6% covers about 79% stations of Jodhpur Division.

As far as pay section is concerned, **the exercise of counting the salary of staff in the form of cash has now totally been finished except payment for imprest or some miscellaneous activities.** Making entries of bills in cash book and tallying the total of debit and credit side of the cash book has not been dealt by this staff. As per Railway Board guidelines (RBA NO. 78/2016) this work (NEFT/ECS/NECS and third party cheques) has now been shifted to Accounts Officer under Disbursement cell of Books section. Only those bills where the payment in cash is required to be made should be sent of Pay office. In this regard CRIS may be consulted to develop a new programme which would help to ease the work of Pay/Books section of Disbursement cell. There is no work has left for ministerial staff and one ministerial staff has now been utilized in Accounts office Jodhpur. Looking to less workload in pay office/Jodhpur, total **1 DC (Pay) is quite sufficient** to cope up with **the existing workload.**

As discussed above following staff would be sufficient to coupe up the existing workload in Cash & Pay office Jodhpur and the recommended staff is as under

#### **6.6.0 Recommendation No. 1:-**

Looking the existing less workload of Cash & Pay Office/JU as discussed in para no. 6.5.0, the work study team is of the opinion that total 8 staff (including 1 DC/Pay + 04 Shroff + 1 ministerial staff + 2 Peons) are quite sufficient to cope up with existing workload of Cash & Pay Offices of Jodhpur. Thus, 12 - 8 = 4 posts (including 1 post of DC/Pay of GP-4600 + 01 post of OS of GP 4200 + 01 post of Jr. Clerk of GP 1900 + 1 post of Peon of GP-1800) are surplus which may be surrendered forthwith.



**CHAPTER-VII**  
**BIKANER DIVISION**

**7.0.0 Workload, description, analysis and recommendation:-**

**7.1.0 Cadre position of staff working in Cash & Pay Office at Bikaner and their deployment as on 13.12.2018:-**

SN	Designation	GP	SS	OR	Vac.
1	DC (Pay)	4600	3	3	0
2	ADC (Pay)	4200	1	0	1
3	Head Shroff	4200	3	3	0
4	Sr. Shroff	2400	1	1	0
5	Shroff	1900	2	0	2
6	OS	4200	3	3	0
7	Sr. Clerk	2800	1	1	0
8	Peon/Khalasi	1800	5	3	2
<b>Total</b>			<b>19+3(SS)</b>	<b>14+ 3 (SS)</b>	<b>5</b>

**Note-** There is 03 Special supernumerary posts (1 ADC + 2 Sr. Cashier) also exist here.

**7.2.0 List of Cash & Pay/BKN staff going to retire in next 02 years:**

04 (Four)

**7.3.0 Deployment of staff: - Unit and category wise utilization of staff of Cash & Pay office, Bikaner is given below:-**

SN	Designation	OR	Duty Performed
1	<b>Div. Cashiers</b>	3	<b>1 DC</b> is over all incharge of cash and pay section. Checking of establishment related work and depositing cash in bank on time. <b>2 ADCs</b> are deployed in Pay Office/BKN on 3 beats (Division, workshop and construction office) for dealing with cash for imprest or other contingent requirements viz. honorarium, visiting officers' vehicle hiring charges, awards bills, DD and cheques etc. However, <b><u>no manual exercise on salary payment for employees has left now after implementation of IPAS.</u></b>
2	<b>Shroff</b>	4	<b>2 Head shroffs</b> are deputed for receiving, checking and opening the cash bags. Handing over the remitted cash including vouchers and NIT packets to commercial staff after obtaining signatures on both files of CR note. Re-arranging and rebinding the Govt. currency and deposit the currency notes to Head shroff, DD, station challan and POS statement to another head cashier. <b>1 Sr. cashier</b> is deployed on cash counters for counting the cash which is received from TC safes. <b>1 Head Shroff</b> is working in Accounts office BKN.

3	<b>Ministerial staff</b>	4	<b>1 OS</b> is deployed in pay section to deal with marking of PMR and preparation of P-3 and maintaining of cash book & ledger. Establishment work, correspondence, receipt of payment bills, checking of post audit of paid bills and stores related work. <b>1 Sr. Clerk</b> are deployed in cash office to prepare check sheets cash receipt from stations over BKN division, monthly progress report, Pass, PTO and other all correspondence work. <b>1 OS and 1 Sr. Clerk</b> is working in Accounts office BKN.
4	<b>Peon</b>	3	<b>1 Peon</b> is deployed for dak distribution activity. Dak is sent to Banks, Workshop, Posts office, DRM Office and other office activities. <b>2 Peons</b> are working in Accounts office BKN.
<b>Total</b>		<b>14</b>	<b>Sanctioned = 20 + 3S =23, on roll =17 and vacancy =6</b>

#### **7.4.0 Workload: -**

**(a) Statement showing the position of total bills dealt with by pay staff/BKN:-**  
WORK SHOP BKN DIV.

MONTH	NO. OF BILLS	Amount (in Rs.)			
		ECS/RTGS	Cheque	CASH	TOTAL (Amt.)
JAN.2018	233	75254493	0	125744	75380237
FEB.2018	252	82364121	1600	23183	82388904
MAR.2018	161	70973604	99115	23649	71096368
APRIL.2018	242	77734762	41400	29208	77805370
MAY.2018	280	71426834	400	25658	71452892
JUNE.2018	242	59399771	2400	6340	59408511
JULY.2018	224	99765380	40511	33359	99839250
AUG.2018	206	81049651	49080	3269	81102000
SEP.2018	189	52237999	1400	27240	52266639
OCT.2018	246	114072372	1600	18213	114092185
NOV.2018	247	107180086	1000	25196	107206282
<b>Total (A)</b>	<b>2522</b>	<b>891459073</b>	<b>238506</b>	<b>341059</b>	<b>892038638</b>

CONST.BKN DIV.

MONTH	NO. OF BILLS	Amount (in Rs.)			
		ECS/RTGS	Cheque	CASH	TOTAL (Amt.)
JAN.2018	56	35918172	137939	24231	36080342
FEB.2018	54	69419678	271905	26788	69718371
MAR.2018	51	87349814	127643	29850	87507307
APRIL.2018	70	48993615	5979	34110	49033704
MAY.2018	66	66631968	46367	28675	66707010
JUNE.2018	63	32108599	149624	9821	32368044
JULY.2018	54	30625219	569774	23516	31218509
AUG.2018	61	28656971	236742	3989	28897702
SEP.2018	60	27336143	3525753	27299	30889195
OCT.2018	62	58853179	5233	38716	58897128
NOV.2018	51	96016380	288542	5343	96310265
<b>Total (B)</b>	<b>648</b>	<b>581909738</b>	<b>5365501</b>	<b>252338</b>	<b>587627577</b>

BKN DIV

MONTH	NO. OF BILLS	Amount (in Rs.)			
		ECS/RTGS	Cheque	CASH	TOTAL (Amt.)
JAN.2018	323	0	0	2666694	2666694
FEB.2018	321	0	0	1887128	1887128
MAR.2018	308	0	0	2651410	2651410
APRIL.2018	300	0	0	2219761	2219761
MAY.2018	362	0	0	2162334	2162334
JUNE.2018	319	0	0	2071853	2071853
JULY.2018	293	0	0	2441277	2441277
AUG.2018	357	0	0	2241816	2241816
SEP.2018	244	0	0	3160706	3160706
OCT.2018	98	0	0	714170	714170
NOV.2018	109	0	0	794005	794005
<b>Total (C)</b>	<b>3034</b>	<b>0</b>	<b>0</b>	<b>23011154</b>	<b>23011154</b>
<b>G. Total (A+B+C)</b>	<b>6204</b>	<b>1473368811</b>	<b>5604007</b>	<b>23604551</b>	<b>1502677369</b>
<b>Avg. per month</b>	<b>564</b>	<b>133942619.2</b>	<b>509455.18</b>	<b>2145868.27</b>	<b>136607033.5</b>
<b>Avg. per day (26 working days)</b>	<b>21.69</b>	<b>5151639.19</b>	<b>19594.43</b>	<b>82533.39</b>	<b>5254116.67</b>

**b) Details of daily cash deposited, TC safe opened and total challans for the month of October-2018 received in Cash Office/BKN:-**

DATE	No. of TC Safe Opend	Nos of CR RECD	CASH	Nos of DD/CH RECD	Amt. Of CH/DD	TR/CASH	TR/DD	E/PAY	POS	G.TOTAL
1.10.18	1	80	121175	0	0	6648852	0	0	30200	6800227
3.10.18	3	318	1168480	0	0	14177040	30491224	23653948	15485	69506177
4.10.18	1	161	291954	2	29736	17056123	3270044	47103909	17305	67769071
5.10.18	1	43	61130	0	0	1528938	0	0	14695	1604763
6.10.18	3	297	875761	0	0	6995785	0	0	6335	7877881
8.10.18	3	220	1090045	2	1529027	17677538	0	0	18740	20315350
9.10.18	1	93	229061	0	0	12888617	3046697	66168676	46065	82379116
10.10.18	0	1	0	0	0	1654426	0	0	8255	1662681
11.10.18	1	61	422037	0	0	1312265	0	0	16440	1750742
12.10.18	1	301	686386	0	0	11297211	3203668	29409839	55435	44652539
13.10.18	3	202	345826	0	0	6370649	0	0	0	6716475
15.10.18	1	250	1355733	0	0	9842460	0	0	52885	11251078
16.10.18	1	94	150177	1	18428	10957751	0	93318043	10860	104455259
17.10.18	2	133	649231	0	0	8420250	80000	0	8605	9158086
19.10.18	1	98	348813	0	0	3944232	0	0	820	4293865
20.10.18	1	208	1614471	0	0	9557352	0	0	27835	11199658
22.10.18	2	137	322900	0	0	9675809	0	0	550	9999259
23.10.18	1	166	184909	4	1220455	12001364	0	104840581	12175	118259484
24.10.18	1	98	605267	0	0	2440741	0	0	43790	3089798
25.10.18	2	302	699408	0	0	8000707	3441646	88215829	7430	100365020
26.10.18	1	136	494475	0	0	15036344	261239	0	54520	15846578
27.10.18	2	137	2266228	0	0	11977786	0	0	23665	14267679
29.10.18	1	235	331183	0	0	6458425	0	0	0	6789608
30.10.18	2	248	550218	0	0	13636964	1814185	79013252	10115	95024734
31.10.18	1	110	598842	0	0	7774336	0	0	0	8373178
<b>TOTAL</b>	<b>37</b>	<b>4129</b>	<b>15463710</b>	<b>9</b>	<b>2797646</b>	<b>227331965</b>	<b>45608703</b>	<b>531724077</b>	<b>482205</b>	<b>823408306</b>
<b>Per day</b>	<b>1.48</b>	<b>165.2</b>	<b>618548.4</b>	<b>0.36</b>	<b>111906</b>	<b>9093278.6</b>	<b>1824348</b>	<b>21268963</b>	<b>19288</b>	<b>32936332</b>

**C) Detail of Cash Book Writer (CBW) Entries for the Month of Oct.2018**

DATE	DFM/BKN			SAFA/WS			SAFA/CONST		
	NO. OF Entries	Cash	DD/CH	NO. OF Entries	Cash	DD/CH	NO. OF Entries	Cash	DD/CH
01.10.18	8	40502	0	0	0	0	0	0	0
03.10.18	4	7020	0	0	0	0	0	0	0
04.10.18	4	14680	0	0	0	0	0	0	0
05.10.18	3	106857	0	0	0	0	0	0	0
08.10.18	5	98712	0	0	0	0	0	0	0
09.10.18	4	9367	0	0	0	0	0	0	0
10.10.18	2	150	0	0	0	0	0	0	0
11.10.18	0	0	0	1	15560	0	0	0	0
12.10.18	1	40	0	0	0	0	1	2880	0
15.10.18	3	5420	0	0	0	0	0	0	0
16.10.18	6	45680	0	2	14814	0	0	0	0
17.10.18	2	38640	0	0	0	0	0	0	0
23.10.18	4	102	8511297	0	0	0	0	0	0
24.10.18	10	406666	0	0	0	0	0	0	0
25.10.18	2	4660	0	0	0	0	0	0	0
26.10.18	5	54394	0	0	0	0	0	0	0
29.10.18	5	32465	0	0	0	0	0	0	0
30.10.18	3	20025	0	0	0	0	0	0	0
31.10.18	3	664	2394445	2	0	19096	5	0	310779
<b>Total</b>	<b>74</b>	<b>886044</b>	<b>10905742</b>	<b>5</b>	<b>30374</b>	<b>19096</b>	<b>6</b>	<b>2880</b>	<b>310779</b>

### 7.5.0 Analysis: -

S N	Design.	SS	OR	Vac.	Pro pos ed	Sur plus	Description
1	Cashiers/ Pay	4	3	1	2	2	<p><b><u>1 Div. Cashier</u></b> is over all incharge  <b><u>2 Div. Cashier</u></b> are deployed in Pay Office/BKN on 3 beats (Div, Workshop &amp; Const.) for dealing with cash for imprest or other contingent requirements viz. honorarium, visiting officers' max, awards bills, DD and cheques etc. At present, <b><u>they are handling average 22 no. of bills and cash for distribution of average Rs. 82533 per day</u></b> as mentioned in Para no.7.4.0. It is fact that <b><u>no much exercise on salary bills has left now after implementation of IPAS.</u></b></p> <p><b><u>Remarks:-</u></b> Looking to the existing workload of this office, total 2 DC, including incharge, are quite sufficient to cope up with the existing workload, as they are also handling bills and cheques from BKN Workshop and construction dept. <b><u>Thus, 02 posts of DC/Pay are surplus and may be surrendered.</u></b></p>
2	Shroff	6	4	2	3	3	<p>As the <b><u>Cash counting activity is reducing day by day,</u></b> earning of the big stations <b><u>is now being remitted in banks directly.</u></b> Only, small stations where the facility to deposit cash in Banks is not available, are sending their earning through TC safes. Although 98% of earning is being deposited in banks and only 2% earning is received through TC safe, but this 2% covers about 65% stations of Jodhpur Division.</p> <p>After thorough analysis of the workload of existing cash staff, Bikaner, the work study team is of the opinion that, <b><u>existing cadre of 3 staff is sufficient to coupe up the workload.</u></b> There is two vacancy of shroff and one staff is being utilized in Accounts office Bikaner, work is going smoothly with the existing 3 staff in cash section. Cadre would be required until the cash have been receiving through cash safe but after the outsourcing the cash activity these posts may be surrendered.</p>

							<b><u>Thus, 03 posts, out of which 02 vacant post, of Shroff are surplus and may be surrendered.</u></b>
3	<b>Ministerial staff</b>	4	4	0	2	2	<b><u>Remarks:-</u></b> After retirement, surrendering and deployment of Cash & Pay staff in Accounts section, only 14 staff left in Cash & Pay office BKN, less workload left for ministerial staff. Two ministerial staff are now being utilized in Account office Bikaner. Keeping in view the less workload only 02 ministerial staff would be sufficient to handle the existing workload, as ministerial staff is also handling the bills receipt from Workshop BKN and construction. Hence, <b><u>02 posts of ministerial staff is surplus and may be surrendered forthwith.</u></b>
4	<b>Peon</b>	5	3	2	2	3	<b><u>Remarks:-</u></b> Looking to the present workload of this office, <b><u>2 Peons are quite sufficient</u></b> to cope up with the existing workload. Thus, <b><u>3 posts of Peon, out of which 2 Peon have already been working in Accounts office BKN, are surplus.</u></b>
<b>Total</b>		<b>19</b>	<b>14</b>	<b>5</b>	<b>9</b>	<b>10</b>	<b>Sanctioned = 19, on roll = 14, vacancy = 5, Proposed = 9 and surplus = 10</b>

The work study team has gone through the workload which is mentioned in detail in para no. 7.5.0 of all staff working in Cash & Pay Office, Bikaner and observed that:-

The work study team has gone through the workload and observed that **earning is received in different forms i.e. Cash, DD, POS and challans.** As mentioned in para no. 7.4.0 average 2 nos. of TC safes are opened daily with average cash of Rs. 618548 per day and average challans/DD for amount of Rs. 32317784 per day are received. **The ratio of cash and total earning comes to 618548/32936332 i.e. 1:53** which clearly shows that exercise on cash counting has reduced. Besides this, the denomination of cash has also being reduced as high value notes have come now.

As the **Cash counting and denominating of Government Currency notes activity is reducing day by day,** earning of the big stations **is now being remitted in banks directly.** Only, small stations where the facility to deposit cash in Banks is not available are sending their earning through TC safes. Although 98% of earning is being deposited in bank directly and only 2% earning is received through TC safe, but this 2% covers about 65% stations of Bikaner Division.

As far as pay section is concerned, **the exercise of counting the salary of staff in the form of cash has now totally been finished except payment for imprest or some miscellaneous activities.** Making entries of bills in cash book and tallying the total of debit and credit side of the cash book has not been dealt by this staff. As per Railway Board guidelines (RBA NO. 78/2016) this work (NEFT/ECS/NECS and third party cheques) has now been shifted to Accounts Officer under Disbursement cell of Books section. Only those bills where the payment in cash is required to be made should be sent of Pay office. However the bills from BKN Workshop and construction department have been dealt by the pay

section and ministerial staff. In this regard CRIS may be consulted to develop a new programme which would help to ease the work of Pay/Books section of Disbursement cell.

As discussed above following staff would be sufficient to cope up the existing workload in Cash & Pay office Bikaner and the recommended staff is as under

#### **7.6.0 Recommendation No.-2:-**

**Looking to the existing less workload of Cash & Pay Office/BKN as discussed in para no. 7.5.0, the work study team is of the opinion that total 09 staff (including 02 Cashiers/Pay + 3 Shroff/Cash + 2 ministerial staff + 2 Peons) are quite sufficient to cope up with existing workload of Cash & Pay Offices of Bikaner. Thus, 19- 09 = 10 posts (including 1 post of DC of GP-4600 + 01 vacant post of ADC of GP 4200 + 01 post of Sr. Shroff of GP 2400+ 02 vacant posts of Jr. Shroff of GP 1900 + 01 post of OS of GP 4200 + 01 post of Sr. Clerk of GP 2800 + 3 posts of Peon of GP-1800) are surplus which may be surrendered forthwith.**



## **CHAPTER-VIII**

### **MINUTES OF MEETING WITH UNITS HEAD**

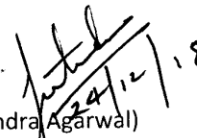
Work Study team had meeting with Sr. DFM/JU and BKN on 24.12.2018 and 21.01.2019 respectively and brief the recommendations. Sr. DFM Jodhpur and Sr. DFM Bikaner are agreed upon the recommendation of Work Study Team to surrender the posts as recommended in Work Study Report.

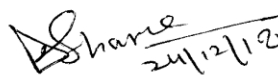
Minutes of the meetings are as under –

#### **Minutes of meeting held with Sr. DFM/JU on 24.12.2018 in connection with Draft Work Study Report of the Work Study Team on the Cash & Pay office Jodhpur**

A meeting was held with the Work Study Team in the chamber of Sr. DFM/JU on 24.12.2018, with regard to the Draft Work Study Report submitted by the Work Study team in regard to Cash & Pay office Jodhpur. Issues regarding requirement of staff were discuss in details and the following is observed.

1. Out of 02 sanction post of Divisional Cashiers in Pay office Jodhpur, one post proposed for surrender in the draft Work Study Report. Keeping in view the less work load in pay office Jodhpur Sr. DFM/JU agreed to the recommendation of the Work Study Team to surrender one post of Divisional Cashiers in Pay office Jodhpur.
2. Out of 03 sanction post of ministerial staff in Cash & pay office JU, 02 posts have been proposed for surrender in draft Work Study Report. Sr. DFM/JU agreed to the recommendation of the Work Study Team to surrender two posts of ministerial staff in Cash & Pay office Jodhpur.
3. In addition to above Sr. DFM/JU is agreed to surrender one vacant post of Peon from Cash & Pay office Jodhpur.

  
(Jitendra Agarwal)  
Sr. DFM/JU

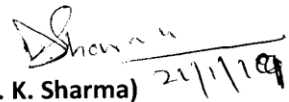
  
(D. K. Sharma)  
CWSI/HQ/JP

**Minutes of meeting held with Sr. DFM/BKN on 21.01.2019 in connection with  
draft Work Study Report of the Work Study Team on the Cash & Pay office  
Bikaner**

A meeting was held with the Work Study Team in the chamber of Sr. DFM/BKN on 21.01.2019, with regard to the Draft Work Study Report submitted by the Work Study Team in connection with Cash & Pay office Bikaner. Issues regarding requirement of staff were discussed in details and the following is observed.

1. Out of 04 sanction post of Divisional Cashiers in Pay office Bikaner, 02 posts proposed for surrender in the draft work study report. Keeping in view the less work load in pay office Bikaner Sr. DFM/BKN agreed to the recommendation of the work study team to surrender 02 posts of Divisional Cashier in Pay office Bikaner.
2. Out of 06 sanction post of Shroff in Cash office Bikaner, 03 posts proposed for surrender in the draft work study report. Keeping in view the less work load in pay office Bikaner Sr. DFM/BKN agreed to the recommendation of the work study team to surrender 03 posts of Shroff in Cash office Bikaner.
3. Out of 04 sanction post of Ministerial staff in Cash & Pay office Bikaner, 02 posts proposed for surrender in the draft work study report. Keeping in view the less work load in pay office Bikaner Sr. DFM/BKN agreed to the recommendation of the work study team to surrender 02 posts of Ministerial staff in Cash & Pay office Bikaner.
4. In addition to above Sr. DFM/BKN is agree to surrender 03 posts of Peon from Cash & Pay office Bikaner.

  
(Vinay Bansal)  
Sr. DFM/BKN

  
(D. K. Sharma)  
CWSI/HQ/JP

**CHAPTER-IX**  
**SUMMARY OF RECOMMENDATIONS**

S N	Recommendations	Ref. Para No.	Accepting/ Implementing Authority
1	<p><b><u>Recommendation No.1:-</u></b> Looking the existing less workload of Cash &amp; Pay Office/JU as discussed in para no. 6.5.0, the work study team is of the opinion that total <u>8 staff</u> (including 1 DC/Pay + 04 Shroff + 1 ministerial staff + 2 Peons) <u>are quite sufficient</u> to cope up with existing workload of Cash &amp; Pay Offices of Jodhpur. Thus, <u>12 - 8 = 4 posts</u> (including 1 post of DC/Pay of GP-4600 + 01 post of OS of GP 4200 + 01 post of Jr. Clerk of GP 1900 + 1 post of Peon of GP-1800) <u>are surplus</u> which <u>may be surrendered forthwith.</u></p>	6.6.0	
2	<p><b><u>Recommendation No.2:-</u></b> Looking to the existing less workload of Cash &amp; Pay Office/BKN as discussed in para no. 7.5.0, the work study team is of the opinion that total <u>09 staff</u> (including 02 Cashiers/Pay + 3 Shroff/Cash + 2 ministerial staff + 2 Peons) <u>are quite sufficient</u> to cope up with existing workload of Cash &amp; Pay Offices of Bikaner. Thus, <u>19- 09 = 10 posts</u> (including 1 post of DC of GP-4600 + 01 vacant post of ADC of GP 4200 + 01 post of Sr. Shroff of GP 2400+ 02 vacant posts of Jr. Shroff of GP 1900 + 01 post of OS of GP 4200 + 01 post of Sr. Clerk of GP 2800 + 3 posts of Peon of GP-1800) <u>are surplus</u> which <u>may be surrendered forthwith.</u></p>	7.6.0	PFA/ NWR/JP

## **CHAPTER-X**

### **FINANCIAL IMPLICATIONS**

#### **10.0.0 FINANCIAL IMPLICATIONS: -**

With the proposal for surrender of **14 Revenue** posts, the recurring savings per annum in money value is given below:-

<b>S. No.</b>	<b>Design.</b>	<b>GP</b>	<b>Pay Matrix</b>	<b>Mean pay of Pay Matrix</b>	<b>DA @ 9%</b>	<b>Total Money value</b>	<b>No. of posts</b>	<b>Total saving/ month</b>	<b>Total saving/ year</b>
<b>Cash &amp; Pay office Jodhpur</b>									
<b>1</b>	DC (Pay)	4600	44900-142400	93650	8429	102079	1	<b>102079</b>	<b>1224942</b>
<b>2</b>	OS	4200	35400-112400	73900	6651	80551	1	<b>80551</b>	<b>966612</b>
<b>3</b>	Jr. Clerk	1900	19900-63200	41550	3740	45290	1	<b>45290</b>	<b>543474</b>
<b>4</b>	Daftari/Peon	1800	18000-56900	37450	3371	40821	1	<b>40821</b>	<b>489846</b>
<b>Cash &amp; Pay office Bikaner</b>									
<b>5</b>	DC (Pay)	4600	44900-142400	93650	8429	102079	1	<b>102079</b>	<b>1224942</b>
<b>6</b>	ADC	4200	35400-112400	73900	6651	80551	1	<b>80551</b>	<b>966612</b>
<b>7</b>	Sr. Shroff	2400	25500-81100	53300	4797	58097	1	<b>58097</b>	<b>697164</b>
<b>8</b>	Jr. Shroff	1900	19900-63200	41550	3740	45290	2	<b>90579</b>	<b>1086948</b>
<b>9</b>	OS	4200	35400-112400	73900	6651	80551	1	<b>80551</b>	<b>966612</b>
<b>10</b>	Sr. Clerk	2800	29200-92300	60750	5468	66218	1	<b>66218</b>	<b>794610</b>
<b>11</b>	Daftari/Peon	1800	18000-56900	37450	3371	40821	3	<b>122462</b>	<b>1469538</b>
<b>Total</b>							<b>14</b>	<b>869275</b>	<b>10431300</b>

**Total recurring savings per annum comes to approx. Rs. 104.31 Lac.**