

दक्षिण पूर्व मध्य रेलवे
SOUTH EAST CENTRAL RAILWAY

कार्यालय
वरिष्ठ उपमहाप्रबंधक, बिलासपुर



Office of the
Sr. Dy. General Manager, Bilaspur.
Tel.No. 64006(Rly), 07752-414229

पत्र सं. No. WS/Accounts. -MIB WS/NGP/ 2320

दिनांक Dated: 27.12.2018

The FA& CAO,
S.E.C. Railway,
Bilaspur.


- Sub: Work study on "Review of existing cadre strength vis-a-vis workload of Workshop Accounts Office/Motibagh, Nagpur of Accounts Department in Nagpur Division."
- Ref.: (i) This office letter no. WS/Accounts-MIB WS/NGP/2006 dated 22.10.2018.
(ii) This office letter no. WS/Accounts-MIB WS/NGP/1565 dated 22.11.2018.

The work study of Workshop Accounts Office/Motibagh, Nagpur of Accounts Department in Nagpur Division has been conducted to review the existing workload and need based requirement of staff in view of technological upgradation in Accounts Department's working, Multi-skilling concept, yardstick and optimum utilization of manpower. Draft study report was sent to Dy. FA&CAO(G)/BSP & Sr. AFA/WS/MIB followed by a reminder vide letter under reference to furnish the remarks on the draft report. But no reply is received so far. Hence, the draft study report is finalised.

The work study report contains recommendation for surrender of 05 surplus vacant posts (AA= 02, A/Cs Clerk =02, Jr. Steno =01) out of total sanctioned of 24 posts of Workshop Accounts Office/Motibagh/NGP.

Therefore in view of above, it is requested that suitable instructions may be given to concerned officers for implementation of the work Study report and copy of surrender memorandum may be sent to this office so that progress of implementation of work study can be advised to Railway Board accordingly.

This has the approval of SDGM.


(S. N. Pattnaik) 27/12/18
Asst. Work Study Officer
For Sr. Deputy General Manager

Encl: 1 work study report.

Copy along with one copy of work study report is forwarded to:-

- 1) The Executive Director, E&R (ME), Railway Board for kind information.
- 2) Secretary/SECR for kind information of GM.
- 3) Sr. AFA/WS/MIB/NGP for kind information and necessary action.



SOUTH

EAST

CENTRAL RAILWAY

WORK STUDY CELL

Work study report on

Review of
Existing Cadre strength vis-à-vis Workload of
WORKSHOP ACCOUNTS OFFICE/MOTIBAGH,NAGPUR of
Accounts Department in Nagpur Division

OVER S.E.C. RAILWAY



WORK STUDY CELL
S. E C. RAILWAY
BILASPUR

STUDY NO.
SEC/ 09/2018-19

SOUTH EAST CENTRAL RAILWAY

WORK STUDY REPORT

ON

Review of

Existing Cadre strength vis-à-vis Workload of

WORKSHOP ACCOUNTS OFFICE/MOTIBAGH,NAGPUR of

Accounts Department in Nagpur Division

OVER S.E.C. RAILWAY

GUIDED BY

SRI AMIT KUMAR SINGH

SR. DY. GENERAL MANAGER

LED BY

SRI S. N. PATTNAIK

ASST. WORK STUDY OFFICER

CONDUCTED BY

SRI VIKAS KR. SINHA

CH. WORK STUDY INSPECTOR

&

SRI SUNIL KR. MISHRA

WORK STUDY INSPECTOR

WORK STUDY CELL

S. E. C. RAILWAY BILASPUR

STUDY No.

SEC/ 09/2018-19

CONTENTS

Chapter	Descriptions	Page No.
-	Summary of Recommendations & Suggestions	2
I	Introduction	3-7
II	Observations	8 -12
III	Critical analysis, Recommendations & Suggestions	13 -23
IV	Financial Evaluation	24

SUMMARY OF RECOMMENDATIONS & SUGGESTIONS

S#	Descriptions	Para Ref.
On the basis of direct observations and critical analysis, following recommendations and suggestions are made:		
	<u>RECOMMENDATIONS:</u>	
1.	Out of total sanctioned of 24 posts, the requirement of Accounts staff comes to 19. Thus, 05 vacant posts (AA-02, A/Cs Clerk =02, Jr. Steno-01) are found surplus and should be surrendered from Workshop Accounts Office /Motibagh/Nagpur.	3.10.1
	<u>SUGGESTIONS:</u>	
1.	In order to accomplish the time bound work promptly, the Work Study Team suggests that requisite number of Computer with Internet connection & Printer along with un-interrupted Power supply should be provided in Account Office/MIB-W/NGP.	3.10.2
2.	Incentive scheme with WMS Module link with stores is required with all allocations. Hence, efforts may be made to develop this module/system.	3.10.3
3.	To enhance the potentiality and Technological Skill in terms of On line Working System, necessary training may be imparted on time to time so that the goal of optimum utilization of upgraded system/Module can be achieved.	3.10.4
4.	In view of Multi-Skilling/Multi-Tasking, the existing categories of Peon, R/Sorter etc. should be re-designated as Multi-Tasking Staff (MTS) as per DOP&T O.M. No. AB-14017/6/2009-Esst (RR) dated 30-04-2010 for optimum utilisation of Manpower, so that a single employee is able to perform various jobs.	3.10.5

CHAPTER-I

INTRODUCTION

1.0 Background of Accounts Department:

- 1.1** The most important land mark in the history of the financial administration on Railways 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 Financial Commissioner is the professional head of the Railway's Financial Organization and represents the Government of India, Ministry of Finance on the Railway Board. The Financial Commissioner is assisted by Additional Member Finance and Additional Member Budget and Advisor Accounting reform and Advisor Finance Commercial Establishment. The various directorates of Finance at Railway Board deal with Accounts matters, Accounting reforms, Finance, Finance (Budget), Finance (Commercial, Establishment), Pay Commission, Statistics and Economics. These are headed by various Executive Directors belonging to the Indian Railway Accounts Service.

Evolution of Financial Systems of Indian Railways:

- I. Railway finance was a part of Finance department and Accounting was done by the AG,
- II. Appointment of Financial Commissioner in 1923.
- III. AG replaced by Controller of Railway Accounts and Director of Railway Audit under Auditor General. Beginning of IRAS.
- IV. Railway accounts under GM. Chief Accounts Officer reports to GM. Change of designation to FA & CAO.
- V. Distinct Finance branch under FA & CAO.

1.2 FUNCTIONS OF ACCOUNTS DEPARTMENT-

The main functions of the Accounts Department can be categorized as follows:-

- I. Keeping the accounts of the Railways in accordance with prescribed rules.
- II. Internal check of transactions affecting the receipts and expenditure of railways.
- III. Tendering financial advice
- IV. Compilation of Budget
- V. Other management accounting functions
- VI. Ensuring financial propriety
- VII. Inspection of Essential offices

1.3 MAIN DIVISIONS OF WORK:

The work in Railway Accounts generally falls under the following main divisions-

- I. Administration
- II. Booking and Compilation
- III. Budget
- IV. Cash and Pay
- V. Compensation Claims
- VI. Engineering Accounts
- VII. Establishment accounts
- VIII. Finance and planning

- IX. Fuel Accounts
- X. Inspection (Executive and Accounts Officers)
- XI. Expenditure accounts
- XII. PF and Pension
- XIII. Traffic Accounts
- XIV. Stores Accounts
- XV. Traffic costing

XVI. Workshop Accounts

1.4 Functions of the Workshop Accounts Office:

Workshop Accounts is one of the branch in Accounts Department and the primary Functions are :

- Keep the accounts and compilation for each financial year on the basis of receipts and expenditure of accounts at par with commercial enterprises.
- Carry out internal checks on receipts and expenditure to see that they conform to extent rules and codal provisions and sanctions are based on approval of competent authority.
- Presentation of facts in an appropriate manner which will enable the administration to take decision to review and initiate corrective actions.
- Preparation of budgets both capital and revenue which could be appraised with actual performance.

Scrutiny of investment proposals to enable the administration to consider pros and cons of investments with an open mind than by conventional method.

1.5 Terms of reference:

The work study of Workshop Accounts Office/Motibagh/Nagpur of Accounts Department in Nagpur Division has been undertaken to review the existing workload and need based requirement of staff in view of Benchmarking norms & technological changes in Accounts Department's working viz. ARPAN, PRIME, MMIS, IPAS, AIMS etc.

1.6 Methodology of Study:

The following methodology has been adopted for conducting the study:

- (i) Visit to Unit & Collection of relevant data,
- (ii) Direct observations regarding working of staff,
- (iii) Interaction with officers and staff,
- (iv) Critical Analysis of Data collected.
- (v) Assessment of need based requirement of Staff.
- (vi) Identification of surplus posts.
- (vii) Financial Implications.

1.7 Motibagh workshop /NGP:

Motibagh workshop/NGP is a vital and historical Workshop of Mechanical Department in South East Central Railway. This Workshop performs various activities such as overhauling of Narrow Gauge Diesel Locos, NG Coaches & NG Wagons, Tower Wagons, BG coach, BG Bogie, Corrosion repairs of BG Coaches, manufacturing of Bio Digester Tank and other related works.

1.8 Workshop Account Office /Motibagh /NGP

Accounts Office/MIB WS/NGP functioning under the control of Sr. AFA (W/S) is situated in the premises of Motibagh Workshop. The Workshop Accounts branch is mainly responsible for dealing with financial matters and account of Motibagh Workshop. There are about 538 staff (as on 01.07.2018) working under Motibagh Workshop for whom establishment/financial matters are dealt by Workshop Accounts Office.

1.9 General Section functioning under Workshop Accounts office:-

1. Administration Section:

This section deals with Staff-Policy matter, Salary Bills & Supplementary bills of Accounts staff, procurement of stationary items, Receipt & Dispatch of letters, maintenance of Service Sheet/Attendance Register/Leave Register, issuing pass & PTO to A/Cs staff, compiling & filing of Income Tax return and other administrative work.

2. Establishment :

This section deals with Salary bills of Bill units consisting of staff of Workshop/Accounts, vetting of TA/Contingent Bills/LPC, maintenance of Cadre & Scale check register, Suspense & Un-paid wages, review of Service sheet of transfer cases, Checking & passing of Children Education Allowance, Arrears, Allowances & PLB.

3. Pension Section:

This section deals with NR & ONR settlement cases returns, compilation of all types of Pension Returns, issue & revision of PPO, passing of Settlement dues, maintenance of Suspense (unpaid Pension & DCRG) .

4. Budget Section:

This section deals with the distribution of Spending Limits (Budget Grants) , compilation of various Budget Estimates, preparation of MIS statements relating to budget, compilation of Appropriation Accounts, Block Accounts & allied statements.

5. Cheque Section:

This section deals with Preparation of monthly Cash budget, Cash outgo statements & monthly Cheque summary, preparation of Cheque abstracts, printing of cheques, maintenance of Stock register, Cheque issue register, cancelled cheque register, ensuring of safe custody of Blank Cheque, cancelled Cheque.

6. Provident Fund (PF) Section:

This section deals with passing of PF advances, review & passing of PF settlement dues, all books activities (DAT/JV etc.) relating to Transfer IN & OUT cases, monthly & PF reconciliation and up keeping of PF Ledgers & other Files/documents relating to PF section.

7. PF/NPS Section:

This section deals with preparation of uploading of NPS data to NSDL, pairing of Issue Notes, Maintenance of NPS suspense register and Monthly & annual PF reconciliation.

8. Incentive:

This section deals with Compilation of Incentive & its incorporation in Labour Pay sheet (LPS), preparation of Managerial statements relating to Incentive, Unit cost/Incentive Qtrly./Hrly./Yrly. Letter to Railway Board.

9. Post Audit:

This section deals with works relating to Post Audit like pairing of Issue Notes, Cash acquaintance certified and miscellaneous work.

10. **Books & WMS:-**

This section deals with raising & acceptance of DATC/DATD & preparation of JV through E-Reconciliation, compilation of average Hourly rate of labour, maintenance of Sales & suspense, vetting of Estimate, compilation of On cost Budget, Unit cost of various repair activities, compilation of Capital Suspense Balance, compilation of Revenue & Capital ledger, compilation of Cash Book, RAR, Trial Balance, Journal, compilation of Approx. Account Current, compilation of Monthly/Qtrly. POH cost, Revenue of Suspense Balance, compilation of Foreign Railway Bills, adjustment relating to condemnation of M & P/Wagons etc., preparation of Qtrly. Financial Appraisal statements and pairing of Gate Pass & Challns.

11. **Expenditure Section:**

This section deals with scrutiny & passing of Imprest Bills, Contractor's Bills, Store Bills, maintenance of Suspense relating to Expenditure Section, maintenance & release of Paper Securities (SD/EMD/BG), preparation of DAT's pertaining to Expenditure, credit of Service Tax & ED statement to other statement to other department and monthly returns of Expenditure & renewal of FDR/GB.

12. **Finance Section:**

This section deals with correspondence relating to Finance section, Vetting of Estimates, checking of CS & BN, Income Tax TDS of Contractors.

13. **Inspection & Efficiency Section:**

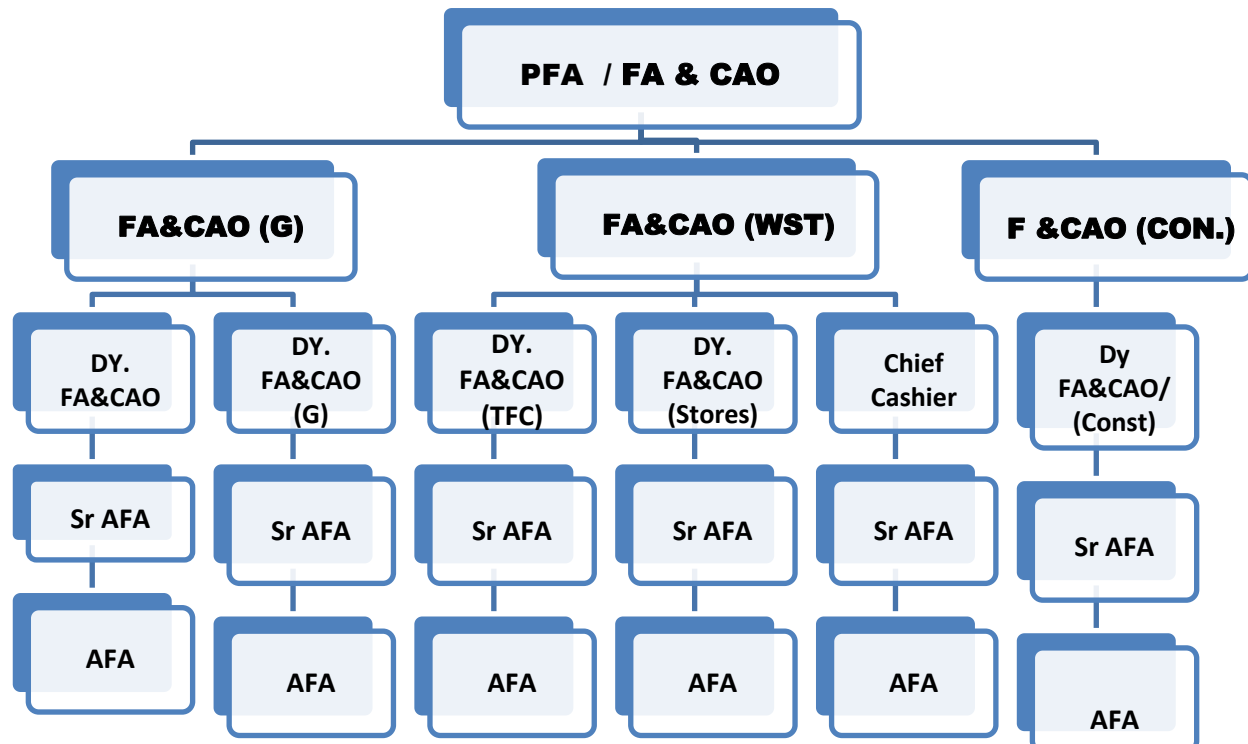
This section deals with correspondence relating to Inspection & Efficiency Section, clearance of Audit objections, Accounts Inspection Reports, compilation of various reports and preparation of Debt Head Report & Half yearly Suspense Review.

14. **Suspense Section:**

This section deals with compilation of half yearly & annually suspense, Debt head report, checking of interest of calculation of civil grants, preparation of JV & DAT for Suspense Balance, preparation of MAR, DOX (Exp.) and Establishment Bills/Policy.

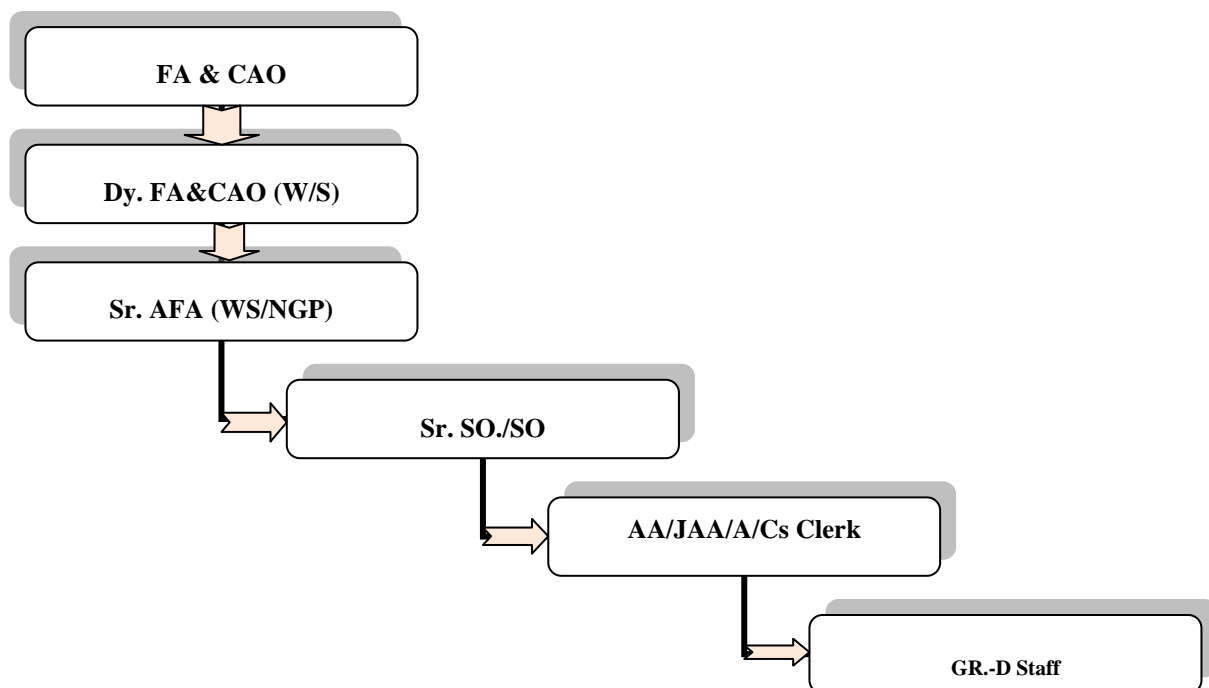
1.10 Organisational chart of Account Officers at Head Quarter level:

At Head quarter level Principal Financial Adviser (PFA) is the head of Railway Account Deptt. and assisted by, Deputy FA & CAO, Sr. Scale-Sr. Assistant Financial Adviser & Junior Scale-Assistant Financial Advisors



1.11 **Functional Chart of Accounts Deptt. for Workshop Branch:**

The Workshop Accounts Office/MIBW/NGP is headed by the Dy. FA&CAO (W/S) assisted by Sr. AFA followed by assistance of Sr. SO and sub-ordinates.



CHAPTER-II

2.0 **OBSERVATIONS:**

2.1 Staff Position: The cadre strength of Workshop Accounts Office/Motibagh/Nagpur as furnished vide CWM/MIBW office letter No. MIBW/ESTT/2017/1/755 dated 01.03.2018 and as per Data collected on 06/07.09.2018 is given as under:-

S#	Designation	Level	G.P.	Sanction	On Roll	Vacancy
1	Sr. SO	L-8	4800	04	04	00
2.	Accounts Astd. (AA)	L-6	4200	11	08	03
3.	Jr. Accts. Astd. (JAA)	L-5	2800	01	01	00
4.	Accounts Clerk	L-2	1900	04	02	02
5.	Jr. Steno	L-6	4200	01	00	01
Sub-Total				21	15	06
6.	Record Sorter	L-1	1800	01	00	01
7.	Peon	L-1	1800	02	02	00
Sub-Total				03	02	01
Grand Total				24	17	07

2.2 **Working Hours:-**

Monday – Friday : 10.00 Hrs. – 17.30 Hrs. (13.30 – 14.00 lunch break)
 Saturday : 07.30 Hrs. - 12.30 Hrs.
 Sunday : REST

2.3 **Comparative Staff strength of Motibagh Workshop and Accounts Office/WS/MIB:**

The comparative staff strength of Motibagh Workshop & Accounts Branch/MIB of last 03 years as per data collected is given below:

S#	Year	Motibagh Workshop			Accounts Branch/MIB		
		San	Actual	Vac	San	Actual	Vac
1	01.04.2016	627	569	58	24	17	07
2	01.04.2017	538	534	04	24	17	07
3	01.04.2018	538	500	38	24	17	07

2.4 **Section-wise/Category-wise Deployment of Staff in Accounts Branch/ MIBW/NGP :-**

As per direct observations and data provided, the present deployment of staff section-wise/category-wise in Accounts Office/MIBW/NGP is given below:

S #	Name of Section	Sr. SO	AA	JAA	A/Cs Clerk	Total
1.	Administration, Books, Expenditure, Inspection & Efficiency, R & D.	01	03	01	--	05
2.	WMS, Budget, Stores, Costing	01	01	--	02	04
3.	Finance, Pension, Non Stock Imprest	01	02			03
4.	Establishment, PF, NPS, Audit, Suspense.	01	02	--	--	03
5.	Gr.-D Staff like Peon, Record Sorter	--	--	--	--	02
Total		04	08	01	02	17

2.5 Existing Deployment of Supervisors (Sr. SO) in Accounts Branch/ MIBW/NGP :-

As per direct observations and data provided, the present deployment of Supervisors in Accounts Office/MIBW/NGP is given below:

S#	Name of Sr. SO	Name of Sections being dealt/Supervised
1.	Shri Narendra N. Golait	Administration, Books, Expenditure, Inspection & Efficiency, R & D.
2.	Shri Shrinivas Rao	WMS, Budget, Stores, Costing
3.	Smt. Veena Adtani	Finance, Pension, Non Stock Imprest
4.	Smt. Hema Sarkar	Establishment, PF, NPS, Audit, Suspense.

2.6 Section-wise Details of Workload:

The whole workload of Account Office/MIB W/NGP are being dealt in four Groups which are supervised and maintained by respective Sr. SO. The detail workload of each Section are as under:

2.6.1 Group 'A' : Administration, Books, Expenditure, Inspection & Efficiency and R & D			
S#	Name of Staff (Shri/Smt.)	Design.	Workload being dealt
1	Shri Narendra N. Golait	Sr. SO	Working as In-charge of the Section supervising all the works related to this Section and deals with the work of I&E section as well as preparation of Audit reply etc. Works being dealt under I&E Section are as under: Preparation of MCDOs, collection of Data & preparation of reports, inspection of various Shops & Exec. Offices along with Sr. AFA and preparation of necessary reports & disposal, dealing of various returns & Preparation of various types of Reports (Monthly, Half Yearly, Yearly) as asked by Head Quarters.
2	Chandra Suresh	AA	Working in Administration Section. Deals with preparation of Gazetted & Non Gazetted Salary Bills of Accounts Staff (17 N/G + 1 Gzt.), Pass/PTOs/Duty Pass (Aveg. 20 nos. of Pass/PTOs are dealt), Monthly statement of I/Tax, Leave Account Cadre, maintenance of leave records & uploading in IPAS, Office Order related to HQ, Office Stationery, T&P Registers, posting of Annual increments in S/sheets, calculation of I/Tax, Misc. bills, TA bills, leave encashment, CEA, forecast demands for stores, maintenance of cadre of Workshop & correspondence work.
3	C. S. Sarkar	AA	Deals with works mainly related to Books & Account Current such as preparation of Account current, Printing of Cheques, E-Recon, JV preparation, Account current, preparation of Cheque statement, checking of passed Bills, Passing Bill Audit -Post Audit work, Cashier

			<p>summary and Acquaintance Certificate. Ex-Chequer Demand, Ex-Chequer Review , Actual Expenditure/Cash out-go.</p> <p>Aveg. Nos of Cheque dealt per month 40-50, Aveg. nos. of Abstract Cheque being dealt per month is 20-25.</p> <p>Work load related to Account Current are needed to be compliance timely. The important activities of are being dealt under Account Current are raising T/C with Scanning documents (aveg. 40-50 per months), correspondence JVs, Acceptance JVs, Posting in I-PAS & E-Recon , Downloading in to I-PAS and preparation of Accounts Current & Reconciliation Registers.</p>
4	Surendra Singh	AA	<p>Working in Expenditure Section deals with Bill passing of Works contract, Stores & Misc. Bills, preparation of CO-6, CO7, DAT & JVs, maintenance of Bills (Aveg. 50-55 per month), Bank guarantee (37 Nos. as on 06.09.2018), FDR (81 Nos. as on 06.09.2018) , various registers of Suspense, Expenditure Suspense (2-3 per month) Half yearly review of un-sanctioned Expenditure, reply of PAC observations, Yearly renewal of Factory license, Procurement through GEM, Annual Fuel report preparation, Booking of Expenditure under SBF, submitting Contractor's Income Tax Report to CA monthly, dealing of POs (aveg. 100-150 per month), Maintenance of Mandate Forms of Party and GST related matters. Data wise work load details :</p>
5	Madhuri Wasnik	JAA	<p>Working in Receipt & Dispatch Section wherein various Official documents such as Letters (aveg. 60 p/m), Files (Aveg. 25 p/m), MBs (Aveg. 06 p/m, Misc. Bills (Estab.-09 + Expendr.-51), POs (aveg. 10-15 p/m), SDs (aveg. 2-3 p.m.), BG (2-3 p/m.), Foreign Letters (aveg. 43 p/m), NSR (aveg. 8-10 p/m), Service Sheet (aveg. 5-6 p/m), PF Application (Aveg. 28 p/m) and Issue Notes (aveg. 200-250 p/m) are received and Letters/Files/Return Bills are dispatched (combined aveg. 87 p/m).</p> <p>Beside the above work, She performs other miscellaneous works like Maintaining of various registers (approx 08 to 09), accountal of Postal Stamp, assists the Staff working in Pension Section and I & E Section.</p>

2.6.2		Group 'B' :	
		WMS, Budget & Stores Section	
S#	Name of Staff (Shri/Smt.)	Design.	Workload being dealt
1	Sri K. Srinivasa Rao	Sr. SO	Working as In-charge of Budget, Workshop Manufacturing suspense, Costing & Stores sections and deals with preparation of Budget Statement independently along with supervision of all the works related to Workshop Manufacturing suspense, Costing & Stores.
2	Anjelus Bara	AA	Working in WMS Section. Deals with preparation of actual Expenditure of P-7211,12,16 &17, preparation of analyzed Expenditure based on 35 work orders, preparation of Outturn JV-02, acceptance of Inward DAT (avg. 20 per month), raising of Outward DAT (aveg. 20 per month), preparation of Unit cost of 08 work orders Monthly, Qtly., Half yearly & annually, preparation of Cost Budget Yearly, maintenance of WMS related registers, preparation of Workshop General Register(WGR), vetting of allocations & certification (aveg. 05 per month, issue of Work orders and necessary correspondence work related with WMS.
3	Suyog Mate	A/C	Working in WMS Section deals with preparation of Time sheet & Tally Sheet of 04 Shops, preparation of Actual Expenditure of P-7216, preparation of Capital Budget, Vetting of Stock & Non-Stock requisitions (aveg.-20 per month), maintenance of on Cost-Budget & Liability Register.
4	Dilip Dharmik	A/C	Working in WMS & Stores Section and deals with preparation of time Sheet for 11 Shops comprising of about 450 Mech. Staff monthly, preparation of Abstract of Time Sheet, preparation of Labour-Book from Tally sheet, Reconciliation of Time Sheet & Tally Sheet with actual payment Category, Qtrly. & Preparation of aveg. Hourly rate, preparation of 12 JV per month <u>Store related work :</u> Deals with pairing & pricing of aveg. 250 Issue Notes, preparation of Stores Abstract, preparation of 04 JVs per month, preparation of 02 JV related with Auction Sales and ledger maintenance.

2.6.3		Group 'C'	
		Finance, Pension, Non Stock & Imprest Section	
S#	Name of Staff (Shri/Smt.)	Design.	Workload being dealt
1	Veena Adtani	Sr. SO	Working as In-charge of Finance, Pension, Non stock & Imprest Sections and supervise all the works related to this Section along with dealing checking & Vetting of proposals (Tender & Misl. Proposals) (Aveg. 10 nos p/m), vetting of Estimates (Aveg. 02 per month), Vetting of NS Requisition (aveg. 02 per month) M & P, RSP,

			Agreement-vetting Draft & Final, work of DSO & Measurement Book, Tenders, Quotation Contracts, EAC, Book of Sanctions & PO Vetting.
2	Preeti Khaparde	AA	Deals with works related to Pension Section Such as review of Service Record of Workshop Staff who retire on superannuation/death cases/Voluntary Retirement, I-PAS related-passing of Bills, generation of PPOs, revision of 7 th CPC Revision PPOs, Spot checking in Banks & Post Office, operation of ARPAN Module, RTI CPC, attending, Pension Adalat (01 or 02).
3.	P. Jyoti Ravi	AA	Working in this Section and deals with correspondence work , spot checking, up- keep of Settlement Cases, miscellaneous work and provide assistance to the in-charge.

2.6.4		Group 'D' :	
		Establishment, PF/NPS, Audit & Suspense Section	
S#	Name of Staff (Shri/Smt.)	Design.	Workload being dealt
1	Hema sarkar	Sr. SO	Working as In charge of Establishment, PF, NPS, Audit & Suspense Section and deals with Audit Work, preparation of Audit reply, Meeting Arrangement
2	Pranay Dharwade	AA	Deals with Establishment related work like passing of Salary Bills of Account Staff (17 Staff), Salary Bills of Mechanical dept. 572 (Supervisors-73, Carriage-II- 217 Staff, Loco-I - 67 Staff, Carriage-I-138, Apprenticeship-12, GSD/NGP-45, Electrical-20 staff), Supplementary Bills, Verification of Service Sheet, Suspense related work (HBA, Scooter Advance, Civil Grant Passing), Various Returns of Suspense (Last Wages, CTG Bill, CEA Bills)
3	K. P. Das	AA	Working in PF & NPS section and mainly deals with Passing of GP-49 (Aveg.-330), Monthly PF Reconciliation (aveg. 519 p/m), Settlement of PF (Aveg. 60-65 per Year), Annual reconciliation (PF), Issue of PF Slip, JV preparation and DAT entry, PF of 519 Employees, up-loading of data related to 228 NPS Employees and dealing of NR Approx.-55-60 per year) cases & approx. 32 ONR cases per year

CHAPTER-III

3.0 CRITICAL ANALYSIS, RECOMMENDATIONS & SUGGESTIONS :-

The Finance & Accounts department in the Railways plays a key Role in rendering timely financial advices, proper maintenance of accounts of the Railway in terms of earnings and expenditure and providing in time management information, reporting for decision making along with exercising checks on expenditure and provides advice to executives of other departments. However, in past, total exercises were handled manually which had many more complexities in working. But, now, evolution of computer has changed the present scenario.

As, in the existing context of Manpower Planning, Indian Railway is presently on the threshold of major technological changes. The double burden on any organization viz. expenditure on the adoption of new technologies and cost on surplus establishment can never be affordable. Hence, it is need of the hour to reduce redundant wastages from the sphere of Indian Railway.

After introduction of IPAS, ITAS, MMIS, AIMS, E-tender, E-payment, E-dak, E-procurement etc, the chances of fraud, misuse/leakage of revenue, distribution of payments and outstanding arising out of manual mistakes are, now, on reducing trend & tending towards the minimum failures and reconciliation is, now, requires very less time than that of manual working. Many of the activities are being done on computers. This has eased the workload of the staff.

It is pertinent to mention that with continuous technological up-gradation in the working system, the workload of the employees has been eased to some extent. However, the establishment cost is unchanged.

The existing staff strength of Workshop Accounts Office/Motibagh/NGP is 17 against the sanctioned strength of 24 along with vacancy of 07 posts as on 01.08.2018.

It is observed that for the last three years the average actual strength of Workshop Accounts office/MIB/NGP is 17.

3.1 Online Working Portals /Modules:

A brief introduction of some of the important On-line Modules/Portals existing in present working System are as under:

A. IPAS System

Introduction

IPAS stands for Integrated Payroll & Accounting System which is mainly an application software (the software for AIMS) developed by CRIS. Now this software is upgraded by AIMS.

It brings a common application to all Railways on a centralized platform so that similar processes are followed across Railways in terms of accounting practices. A key benefit of such centralization would be faster change management and integration of effort along with automation of processes. IPAS application is undergoing a continuous up-gradation exercise to achieve better efficiency, security and safety. IPAS will provide real time access to financial transaction data across IR and will also bring financial and fiscal discipline

Purpose

The purpose of this software is to capture employee's data to process payroll, maintain loan and leave record, generation of various types of bills for employees and contractors, generation and printing of cheques and maintaining earning and expenditure expenses for Railways.

Main Features

➤ IPAS is broadly divided in two categories, personnel modules and financial

- modules.
- Personnel modules includes like payroll processing, leave, loan, TA, Income tax, electricity, quarter etc.
 - Financial Modules includes IC, books, PF, pension, budget, suspense etc.
 - In IPAS, Personnel modules and financial modules are tightly coupled so that data generated by module can be accessed through other modules

B. e-Recon System

e-Recon is web based portal for reconciling transfer transactions across Railways. E-Recon offers a platform to transact. The portal offers users across Indian Railways to send and receive transfer certificates, make journal vouchers and use the transactions of e-Recon to settle their accounts. The system of e-Recon works on the basis of cash book upload by picking two allocations; transfer division (008782) and transfer railways (008797). The transaction on the cash books are differentiated on the basis of these allocations.

The system also sits on a workflow. TCs are approved by supervisor. The TCs appear in the login the same corresponding login of the receiving user as in the sending unit. For example, if PFSUP of one unit has sent the TC, it will appear in the PFSUP of receiving unit. The action over the TCs can be taken by action items pane, which belong to the user. The left pane showing outward, inward and reports belong to the unit as a whole. From the left pane only cash file can be uploaded, manual voucher entry can be made and TCs can be generated.

The system also offers an **advanced search** which can be used to trace transactions. The **journey of TC** can also be seen by clicking TC details in the bottom pane.

e-Recon follows a time schedule.

The time schedule is based on following events:

- Upload Cash Transactions
- Manual Voucher Entry
- Generate Outward TC
- Approve Outward TC
- Accept Inward TC
- Generate JV
- Send TC For Approval from Draft
- Returned Outward TC
- Send to Referee

ARPAN- SYSTEM

It Stands for Advanced Railway Pension Access Network and popularly known as ARPAN which in devnagiri language means "*offering*", is an online virtual communication system offering exhaustive information and a platform for airing suggestions and grievances to the pensioners.

The network promises solutions to all pension related issues. The website has been designed meticulously keeping in mind primarily the needs and expectations of the pensioners. The information regarding pension account, the Dearness Allowance rates, rules and regulations governing the payment of pension and several other pension associated matters is just a click away. The menu driven web pages, enables the user to select the desired content and navigate through the relevant web pages with ease. Secrecy and confidentiality of each pension account has been taken care of by introducing login facility to each individual with self created password.

ARPAN will not only benefit the pensioners immensely but also give them a sense of independence and pride.

AIMS-SYSTEM

Accounting Information Management System (AIMS) formerly known as Integrated Payroll and Accounting System (IPAS) is a system for automate payroll processing and financial work.

Advantages of AIMS:

As described above the advantages of AIMS (IPAS) may be listed as under:

- Easy to manage the entire Infrastructure being a centralized solution
- Industry Standard n-tier J2EE architecture
- Create re-usable assets for future use
- Reduced TCO due to economy in support and licensing costs
- Industry grade Security Server applications to provide security by authentication and authorization of portal users

- 3.2** As the Productivity has acquired a new and broader meaning in the light of highly competitive economic environment, a positive attitude has been applied in evolving the requirement of staff vis-à-vis quantum of work of individual employee by taking their work in total and followed a feasible solution to the administration as well as to the employees.

There is nothing more important in running an Organisation or a Business than setting Standard or Yardstick to measure Unit of work done by the Employees. However, no Yardstick to assess the Workload & requirement of Accounts Staff was available to the Study Team.

In the absence of Yardstick to measure the work load and manpower requirement for betterment of working system as well as to overcome financial crunch of Railways. The work Study Team has taken the ground realities in to account, held detailed discussions with Supervisor/ Staff of Accounts Office/MIBW/NGP and applied the need based concept in evaluating the requirement of Staff.

3.3 **Benchmarking norms:**

In order to achieve uniform sanction strength over IR, Railway Board is constantly pursuing the matter and instructing to achieve the current Indian Railway Average in connection with the Man power productivity ratio. The present overall staff strength of Motibagh Workshop is about 538 against which 17 Accounts staff are deployed on roll. Thus the MPR comes to 31.6 men per thousand staff whereas current IR Average Benchmark of Accounts Department as per Benchmarking report, May'2018 issued by Railway Board is 6.9 per thousand staff (Divisions less than 18000 staff).

In order to achieve the MPR of Accounts Branch of Motibagh Workshop at par with the IR Average Benchmarking, the work study team has assessed the requirement of Accounts staff based on direct observations, present workload and in comparison with the staff deployed at Accounts Deptt. in Divisions.

3.4 Assessment of Requirement of staff section-wise at Workshop Account Office/Motibagh/NGP :-

The whole activities related to Workshop Account Office are being supervised by deployment of 04 Sr. Section Officers (Sr. SO) into four groups given as under:-

- A.** 01 Sr. SO has been deployed to look after the activities of following Sections:
-Administration, Books, Expenditure, Inspection & Efficiency, Receipt & Despatch Section.
- B.** 01 Sr. SO has been deployed to look after the activities of following Sections:
- Workshop Manufacturing Suspense (WMS), Budget, Stores section.
- C.** 01 Sr. SO has been deployed to look after the activities of following Sections:
-Finance, Pension, Non Stock Imprest Section.
- D.** 01 Sr. SO has been deployed to look after the activities of following Sections:
Establishment, PF & NPS, Audit & Suspense Section.

3.4.1 Requirement of Staff for the Section combined under Gr. 'A' (Administration, Books, Expenditure, I&E and R&D Sections):

At present, total 05 Staff (Sr. SO-01, AA-03, JAA-01) have been deployed to deal the Work Load of this Section. In view of smooth compliance of work related to Admin., Books, Expenditure and I&E Section, each Sub-section is being dealt by a separate staff. However, 01 Sr. SO working as a In charge has to Supervise all the work of this Section.

In terms of Average figure wise data, the main workload of following Sub-Sections are as under:

I. Administration (Ref.: Para no. 2.6.1/2 for detail Workload)

- No. of Salary Bills are dealt in this Section are 18 (01 Gaztd. + 17 Non Gaztd.).
- Aveg. No. of PASS/PTO dealt in this Section is = 20 per month (p.m.)
- Preparation of Monthly statement of Income Tax
- Maintaining leave records along with posting in IPAS.
- Maintaining Office Stationary, T&P Registers.
- Dealing of Miscellaneous Bills, TA Bills & Leave Encashment.

II. Books (Ref.: Para no. 2.6.1/3 for detail Workload)

- Average no. of Cheques being dealt are = 40-50 p.m.
- Aveg. nos. of Abstract Cheque being dealt per month are= 20-25.
- Dealing of Aveg. T/C with Scanning Documents are =40-50 p.m.

III. Expenditure (Ref.: Para no. 2.6.1/4 for detail Workload)

- No. of Bank Guarantee are being dealt (as on 06.09.2018) = 37
- Average Nos. of Miscellaneous Bills are dealt = 50-55 p. m.
- Average no. of FDR being dealt per Month are = 81
- Dealing of average Expenditure Suspense per month =2-3 per month
- Average POs are being dealt per month = 100-15

IV. Expenditure (Ref.: Para no. 2.6.1/4 for detail Workload)

- No. of Bank Guarantee are being dealt (as on 06.09.2018) = 37
- Average Nos. of Miscellaneous Bills are dealt = 50-55 p. m.
- Average no. of FDR being dealt per Month are = 81
- Dealing of average Expenditure Suspense per month = 2-3 per month
- Average POs are being dealt per month = 100-15

V. Inspection & Efficiency (I&E) (Ref.: Para no. 2.6.1/1 for detail Workload)

- The main workload of this Section is to carry out Inspection of various Shops & Exec. Offices led by Sr. AFA
- In addition to above preparation & disposal of various Reports are also done by the In-Charge of this Section.

VI. Receipt & Dispatch (R&D) (Ref.: Para no. 2.6.1/5 for detail Workload)

Aveg. No. of Items received per month by this Section are as under:

- Letters are = 60 per month (p.m.)
- Files = 25 p.m.
- MBs = 6 p.m.
- Miscellaneous Bills = 60 p.m.
- POs = 10-15 p.m.
- SDs = 2-3 p.m.
- BG = 2-3 p.m.
- Foreign Letters = 43 p.m.
- NSR = 8-10 p.m.
- Service Sheet = 5-6 p.m.
- PF Application = 28 p.m.
- Issue Notes = 200-250 p.m.
- Average Items in total dispatched by this Section = 87 p.m.

Critical Assessment:

On being summarised the workload of the Administration, Books, Expenditure, I&E and R&D Sections, it is assessed that, keeping the volume of work existing in above mentioned Sub-Sections and timely compliance of the designated work, the present deployment of 05 Staff for Supervision, Administration, Books, Expenditure and R&D Works are justified but during the course of Study is revealed that the In charge of this Section has to deal the additional workload of I & E Section beside performing the Supervisory work. The work related I&E section is vital which should be dealt by Supervisor.

Thus, the requirement of staff for Administration, Books, Expenditure, I&E and R&D Sections comes to 05 Staff (01 Sr. SO & 04 Staff) and present deployment of staff is sufficient. However, Work Study Team proposes for 01 more Accounts staff under the administrative control of Sr. SO/Admin. (In-charge) which may be utilised for various works in Workshop Accounts office as per need.

Summary of Assessment of Manpower for Administration, Books, Expenditure, I&E and R&D Sections:

S#	Designation	Manpower Assessment	
		Existing deployment of Staff	Proposed deployment of Staff
01	Sr. SO	01	01
02	AA	03	04
03	JAA	01	01
Total		05	06

3.4.2 Requirement of staff for the Sections combined under Gr.-'B':

Workshop Manufacturing Suspense (WMS), Budget, Stores section.:

At present 04 staff (01 Sr. SO, 01 AA, 02 A/Cs Clerk) are working in WMS, Store & Budget section. It is observed that three sections namely WMS, Store & Budget are clubbed under head of one Sr. SO. The section wise observations made by the Work Study team are given as under:-

I. WMS (Workshop Manufacturing Suspense) Section: (Ref.: Para no. 2.6.2 for detail Workload)

Average data based on existing work load of this section as provided is given as under:

- Preparation of Check sheet & Actual Expenditure of Capital Head P-7211, 7212, 7216, 7217.
- Preparation of Analysed Expenditures = 35 work orders per month
- Preparation of outturn JV = 02 cases per month
- Preparation of JVs = 12 per month.
- Acceptance of Inward DAT = 20 per month
- Raising of outward DAT = 20 per month
- Preparation of unit cost of = 08 work orders per month
- Printing of Gate Pass/Challans = 150 per months
- Checking of head-wise Allocation & certification = 05 per month
- Preparation of Time sheet & Tally sheet for 15 shops comprised of about 450 staff.
- Preparation of Labour Book from Tallysheet.
- Verification & posting of Cash DAT= 30 per month
- Quarterly preparation of Avg. Hourly Rate
- Reconciliation of Timesheet & Tallysheet with actual payment category.
- Maintenance of WMS related Registers
- Correspondence work related with WMS.

At present 02 staff are working in WMS Section.

After analyzing critically the work load being dealt, it is observed that most of the works of this section are being dealt through computerized online working.

II. Store Section: (Ref.: Para no. 2.6.2 for detail Workload)

Average data based on existing work load of this section is given as under:

- Preparation of JVs = 04 per month
- Preparation of JVs related with Auction sales = 02 per month
- Vetting of Stock & Non-stock Requisitions = 20 per month
- Pairing & pricing of Issue Notes = 250
- Preparation of Stores Abstract
- Maintenance of Registers
- Correspondence work related with stores.

At present 01 staff is working in Store Section which is sufficient as per present workload.

III. Budget Section :

At present the activities of Budget Section is being dealt by the concerned Sr. SO, and it is observed that-

- The Sr. SO, working as In-charge of WMS, Budget, & Store Section, deals with matters related to this Section like preparation of Budget statement, distribution of Spending Limits (Budget Grants), RE&FME of Capital (WMS) of Nagpur Workshop, Compilation of various Budget Estimates viz ARE, RE-BE & FME of both Revenue & Capital, Preparation of MIS statements relating to Budget and assisting in compilation of Unit Cost Budget.

Hence, considering existing workload it is assessed that present deployment of 04 staff in WMS, Budget, Stores Section is sufficient.

At present, there are only 02 computers & 01 Printer provided in this section. But during discussion, it is revealed that 02 more computer & Printer are required for smooth functioning of the section.

Summary of Assessment of Manpower for Workshop Manufacturing Suspense (WMS), Budget, Stores Section.:			
S#	Designation	Manpower Assessment	
		Existing deployment of Staff	Proposed deployment of Staff
01	Sr. SO	01	01
02	AA	01	01
03	A/C	02	02
Total		04	04

3.4.3 Requirement of staff for the Sections combined under Gr.-'C':

Finance, Pension, Non Stock & Imprest Section:

At present 03 staff (01 Sr. SO, 02 AA) are working in Finance, Pension, Non stock & Imprest section. It is observed that three sections namely Finance, Pension, Non stock & Imprest are clubbed under head of one Sr. SO. The section wise observations made by the Work Study team are given as under:-

I. Finance Section: (Ref.: Para no. 2.6.3 for detail Workload)

Average data based on existing work load of this section is given as under-

- ◆ Vetting & concurrence of Works proposal/Tender proposal/Misc. proposal = 10 per month
- ◆ Vetting of Estimates = 02 per month
- ◆ Vetting of NS Requisitions = 02 per month
- ◆ Enhancement/Variation/Closure of Contract Agreements = 01- 02 per month
- ◆ Work of DSO, Book of sanction, P.O. vetting etc.
- ◆ Maintenance of Register/Files = 10 per month

At present Sr. SO is looking after the work of Finance Section.

II. Pension Section : (Ref.: Para no. 2.6.3 for detail Workload)

Average data based on existing work load of this section is given as under-

- ◆ Review of Service Record of W/S staff who retire on normal retirement (NR)/ONR cases dealt = 05 per month
- ◆ Preparation of PPOs = 05 per month
- ◆ RTI cases dealt = 01 to 02 per month

- ◆ IPAS related passing of bills
- ◆ Spot checking cases in Banks & Post offices (Generally it is done in the month of December to March)
- ◆ Checking & calculation of VII PC revision cases
- ◆ Attending Pension Adalat

At present 01 staff is working in Pension Section.

III. Non Stock & Imprest Section:-

Average data based existing work load of this section is given as under:

- ◆ Preparation of NS Requisitions = 02 per month
- ◆ Checking & Passing of Imprest Bills = 03 per month

It is observed that Non stock requisitions above 2.5 lacs are being dealt through COS office. Therefore, the work related with NS Requisitions has been reduced and average 02 cases are being dealt per month through this branch. The work related with Imprest Bills is very less i.e. 03 per month.

Hence, considering existing workload it is assessed that present deployment of 03 staff in Finance, Pension, Non Stock & Imprest section is sufficient.

Summary of Assessment of Staff for Finance, Pension, Non Stock & Imprest Section:			
S#	Designation	Manpower Assessment	
		Existing deployment of Staff	Proposed deployment of Staff
01	Sr. SO	01	01
02	AA	02	02
Total		03	03

3.4.4 Requirement of staff for the Sections combined under Gr.-'D' (Establishment, PF/NPS, Audit & Suspense Section)

Presently, 03 Staff (Sr. SO-01, AA-02) are working to cope up the workload of this Section. Out of three, 02 Staff (AA) have been deployed to deal the Establishment work and PF/NPS related work respectively and 01 staff (Sr. SO) is working as In charge along with dealing the Audit related Work such as preparation of Audit reply, Meeting-arrangement etc.

Average workload (in terms of Figure) of this Section is as under:

I. Establishment (Ref.: Para no. 2.6.4/2 for detail Workload)

- No. of Salary Bills being dealt = 17 per month (p.m.)
- No. of Salary Bills being dealt=572 p.m.
- Miscellaneous Bills viz. Supplementary Bills, CTG Bill. CEA Bills are also dealt

II. PF/NPS (Ref.: Para no. 2.6.4/3for detail Workload)

- Passing of GP-49 per month = avg. 330
- Monthly PF Reconciliation =519 p.m
- Settlement of PF = 60-65 per annum (p.a.)
- Uploading of Data related NPS Staff =228 nos.
- Dealing of NR cases = 55-60 p.a.
- Dealing of ONR cases = 32 p.a.

III. Audit & Suspense Section (Ref.: Para no. 2.6.4/3 for detail Workload)

- Mainly deals with Supervisory works for this Section
- Along with Supervision work the Sr. SO has to comply the work related to Audit & Suspense Work e.g. preparation of Audit reply, Meeting Arrangement.

Critical Assessment:

As described above, the main activities of this Section are to deal with various Bills (Salary, Supplementary Bills, CTG Bill. CEA Bills etc.), Settlement Cases of PF/NPS in NR & ONR condition and to comply the Audit related work. There are 03 Staff (Sr. SO-01, & AA-02) deployed to cater the existing workload of this Section. During the course of Study, it is revealed that the In charge of this Section has to deal the additional workload of Audit Section besides performing the Supervisory work. The Audit & Suspense work is vital which should be dealt by Supervisor.

Thus, the requirement of staff for Establishment, PF/NPS, Audit & Suspense Section comes to 03 Staff (01 Sr. SO & 02 Staff) and present deployment of staff is sufficient.

Summary of Assessment of Staff for Establishment, PF/NPS, Audit & Suspense Section :			
S#	Designation	Manpower Assessment	
		Existing deployment of Staff	Proposed deployment of Staff
01	Sr. SO	01	01
02	AA	02	02
Total		03	03

3.5 Requirement of Ministerial Staff at Workshop Account Office/MIB/Nagpur:-

At present, the sanctioned strength of Ministerial staff is 01 Jr. Steno and it is observed that this post is lying vacant since long time (about 05 years). Presently there is only one Accounts Officer i.e. Sr. AFA posted at Workshop Accounts office/Motibagh. Presently the work of Jr. Steno viz. prepare draft reply of day to day letters, attending telephone calls, receiving and sending Fax, taking dictation and its transcription is being managed by existing staff of this office which may be continued. Due to technological upgradation and implementation of number of IT based reforms, there is tremendous change in working pattern. Nowadays most of the typing work, dictation, stenography work has become redundant. Thus, there is no requirement of Steno for Workshop Accounts office/MIB.

Therefore, 01 vacant post of Jr. Steno is found surplus and should be surrendered.

3.6 Requirement of Gr. D Staff at Workshop Account Office/MIB/Nagpur:-

It is observed that 02 Group 'D' staff (Peon) are on roll against the sanctioned strength of 03 posts. One Record Sorter has been retired recently i.e. June'2018. 01 Peon is utilised for attending officer, file movement and other 01 Peon is utilised for Files movement, Xerox copy work, record keeping, cleanliness and other miscellaneous work as & when required in Accounts office. Considering present workload, it is assessed that there is need of 01 Record Sorter for record keeping and other related work.

Thus, 03 Peon/Record Sorter are justified for smooth functioning of Accounts office/MIBW and it is suggested that 01 vacant post of Record Sorter may be filled up in priority.

In view of Multi-Tasking/Multi-Skilling concept, all the existing Gr. D staff may be classified as **MTS (Multi -Tasking Staff)** so that a single employee is able to perform

various jobs to achieve optimum utilisation of manpower.

3.7 **Application of Yardstick :**

As per Railway Board's L. No. PC-III/2005/CRC/4, dated 30.11.2006, ratio between Supervisors comprising Sr.SO/SO and Accounts staff comprising AA, JAA & A/Cs Clerk is 1:3 which may be followed.

Due to technological up-gradation and implementation of number of IT based reforms/initiatives in Software/Modules of Accounts Department's working viz. FOIS, ICMS, AFRES, ARPAN, PRIME, MMIS, IPAS, ITASS, IRSP etc., there is tremendous change in working pattern. Most of the manual maintenance of Accounts is done away with. Now checks & counter checks are performed while working in different modules. Thus, there is reduction in manual work.

However, a positive attitude has been applied in evolving the requirement of staff vis-à-vis quantum of work of individual employee by taking their work in total and followed a feasible solution to the administration as well as to the employees.

The employees' turn out has been assessed through the individual work load, quantum of work turned out as suggested by the staff.

Therefore, work study team has assessed requirement of staff for Workshop Account Office/Motibagh/NGP in view of present workload, implementation of various Modules, Ratio of Supervisors & Accounts staff and Multi-Skilling Concept which comes to 19 [04 Sr. SO/SO+12 AA/JAA/ACs + 03 Gr. D staff/MTS].

3.8 **Summary of Existing & Proposed Deployment of staff section-wise at Workshop Account Office/MIB/NGP:**

Group	S#	Name of Section	Present deployment of Staff		Proposed deployment of staff	
			Sr. SO/SO	AA/JAA/AC	Sr. SO/SO	AA/JAA/AC
A	1	Administration	01	01	01	02
	2	Books		01		01
	3	Expenditure		01		01
	4	Inspection & Efficiency		00		00
	5	Receipt & Despatch		01		01
Sub Total			01	04	01	05
B	1	WMS	01	02	01	02
	2	Budget		00		00
	3	Store		01		01
Sub Total			01	03	01	03
C	1	Finance	01	01	01	01
	2	Pension		01		01
	3	Non Stock & Imprest				
Sub Total			01	02	01	02
D	1	Establishment	01	01	01	01
	2	PF & NPS		01		01
	3	Audit & Suspense		00		00
Sub Total			01	02	01	02
Total			04	11	04	12
Group "D" Staff (Peon/Record Sorter)			02		03	
Grand Total			17		19	

3.9 Summary of Sanction, Present & Proposed staff strength at Workshop Accounts Office/Motibagh/NGP:

S#	Designation	Sanction strength	On Roll strength	Proposed Strength	No. of Surplus post identified
1	Sr. SO	04	04	04	00
2.	Accounts Asstt. (AA)	11	08	09	02
3.	Jr. Accts. Asstt. (JAA)	01	01	01	00
4.	Accounts Clerk	04	02	02	02
5.	Jr. Steno	01	00	00	01
6.	Record Sorter	01	00	01	00
7.	Peon	02	02	02	00
Grand Total		24	17	19	05

3.10 RECOMMENDATIONS & SUGGESTIONS :

On the basis of above observations and critical analysis the following recommendations and suggestions are made :-

RECOMMENDATIONS

- 3.10.1** Out of total sanctioned of 24 posts, the requirement of Accounts staff comes to 19. Thus, 05 vacant posts (AA-02, A/Cs Clerk =02, Jr. Steno-01) are found surplus and should be surrendered from Workshop Accounts Office /Motibagh/Nagpur.

SUGGESTIONS:

- 3.10.2** In order to accomplish the time bound work promptly, the Work Study Team suggests that requisite number of Computer with Internet connection & Printer along with un-interrupted Power supply should be provided in Account Office/MIB-W/NGP.
- 3.10.3** Incentive scheme with WMS Module link with stores is required with all allocations. Hence, efforts may be made to develop this module/system.
- 3.10.4** To enhance the potentiality and Technological Skill in terms of On line Working System, necessary training may be imparted on time to time so that the goal of optimum utilization of upgraded system/Module can be achieved.
- 3.10.5** In view of Multi-Skilling/Multi-Tasking, the existing categories of Peon, R/Sorter etc. should be re-designated as Multi-Tasking Staff (MTS) as per DOP&T O.M. No. AB-14017/6/2009-Esst (RR) dated 30-04-2010 for optimum utilisation of Manpower, so that a single employee is able to perform various jobs.

CHAPTER-IV

4.0 FINANCIAL EVALUATION & RESULTS:-

Savings due to surrender of 05 identified surplus posts:-

Design.	Level (7th CPC)	G.P. (6th CPC)	Pay Structur e (7th CPC)	No. of Post to be surren dered	Mean pay of the level	Cost per Month per staff (Mean Basic pay+ D.A. @ 7%)	Total cost per month (in Rs.)	Total cost per year (in Rs.)
Accounts Asst.	Level-6	4200	35400- 112400	02	73900	79070	158140	1897680
Accounts Clerk	Level-2	1900	19900- 63200	02	41550	44460	88920	1067040
Jr. Steno	Level-6	4200	35400- 112400	01	73900	79070	79070	948840
TOTAL				05				39,13,560

Thus, recurring savings to the tune of Rs. 3913560 say Rs. 39 lakh Per annum can be achieved due to surrender of 05 posts of Workshop Accounts Office/Motibagh/NGP and surrender memorandum may be issued accordingly.

X-X-X