

NORTHEAST FRONTIER RAILWAY



**WORK STUDY REPORT ON
ADEQUACY OF STAFF STRENGTH OF ACCOUNTS STAFF OF KIR DIVISION
UNDER Sr.DFM/IC/KIR**

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STUDY NO. WSNF/24/19-20

CASE NO. Z/375/10/19-24

CENTRAL PLANNING ORGANISATION

N. F. RAILWAY/MALIGAON

GUWAHATI - 781011.

EXECUTIVE SUMMARY

SUBJECT: Adequacy of Staff Strength of Accountsstaff of KIR division under Sr.DFM/IC/KIR

STUDY NO:WSNF/24/19-20

CASE NO: Z/375/10/19-24

AUTHORITY: SDGM of N.F.Railway.

CONCERN DIV: KIR

DEPARTMENT: Accounts

TERMS OF REFERENCE: To assess the requirements of Staff Strength of Accounts department of KIR division.

NO. OF RECOMMENDATION: One

As discussed in critical analysis in para-3 of Chapter- III, in addition to on roll strength of 72 posts of various categories, **additional 30 Posts are required for smooth functioning of sectional work under Sr. DFM/IC/KIR.**

Taking into consideration of above, a total on roll strength 72 + additional 30 posts = 102 posts are adequate for present/future expansion of work load. Hence, **out of 44 Vacant posts, only 14 Nos. posts** are surplus which are i) AA -06 Nos, ii) JAA-02 Nos iii) Sr. R/Sorter = 03Nos, iv) Peon = 03 Nos. Hence these 14Nos. posts may easily be surrendered and the BOS may be corrected accordingly.

PROJECTED MAN POWER SAVINGS: 14 Nos.

PROJECTED FINANCIAL SAVING: Rs.53.98 Lakh per annum.

MONTH AND YEAR OF CIRCULATION: NOVEMBER, 2019

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CHAPTER - I

1.0 INTRODUCTION:

For long years, the works of the department was manual checking of station receipts of various kinds and keeping the accountable manually. The work was gigantic and the work force was gigantic too.

In the recent past, there came a lot of change in office workings due to advent of computers, different software programming for error generation and development of data base for computerization of different workings of the accounts sections to operate through all the terminals provided in the Indian railways. This resulted in reduction of manual work load, accuracy in report generation & saved lot of time which was required earlier for internal audit and reconciliation.

At present, outsourcing of non-safety works has become the practice in most of the departments of Indian Railways. Its footprints are also very much visible in the accounts department. The works of repetitive nature and which are required to be entered in the system only, without risking the accountable process, also have been outsourced in the department.

In view of adaption of the improved procedures in working system over the past few years, the Board have directed all the zonal Railways to review the work load vis a vis staff available in the accounts Department to safeguard realistic norm of staffing by adjudging the need and work load of the department.

Accordingly, the Work study cell of the N.F. Railway has undertaken the study under the guidance of SDGM to accomplish the task given by the Board. While undertaking the study, the study team keeps in view that there should not be any inadequacy in staff strength for disposal of various works in the department and also, there should not be any wastage of manpower due to inadequacy of works in the sections.

1.1 RATIONALE FOR CONDUCTING THIS STUDY:

- Man power is the most costly and precious resource over Indian Railway and right sizing is the need of the hour.
- Focusing attention on core activities by reducing/elimination of non- core activities.
- Improving the efficiency (output/input) either by improving the output (numerator) or by decreasing the input (denominator).
- Up-gradation/introduction of automation/innovations
- Outsourcing of noncore activity.
- Availability of better process/technology.
- Reducing/removing redundancy in work.

1.2 AUTHORITY:

SDGM of N.F.Railway.

1.3 TERMS OF REFERENCE:

Adequacy of Staff Strength of Accounts department of KIR division

1.4 METHODOLOGY:

1. Collection of Data.
2. Discussion with officers and staff.
3. Assessment of workload of different section.
4. Need based assessment of staff requirement

1.5 ACKNOWLEDGEMENT:

Work study team is grateful to Shri M.R. Phadnis , Sr. DFM/KIR, Shri Nanda LalMandal, DFM/KIR,& Sri Ajay Kr. Sinha, Sr. SO/KIR for their kind guidance and Smtco-operation for conducting this study.

CHAPTER-II

2.0

SUMMARY OF WORK LOAD

The Cadre position of Accounts department is appended below:

- **PFSection:**

Brief description & Nature of works carried out: Passing of PF Bills (including F/S) and reconciliation of monthly and yearly closing with adjustment of transferred in and out of PF staff. Preparation of MPR, half yearly progress report, Debt head report, staff benefit fund maintenance, preparation & acceptance of outward & inward TC, creation of JV etc.

The Cadre position of Accounts department under Sr.DFM/KIR including DSA/NJP is appended below:

SN	CATEGORY	SCALE	G/PAY	ON ROLL
1	Sr.SO	PB-2	4800/-	1
2.	Sr.CA	PB-2	4800/-	0
3.	PS-II	PB-2	4600/-	0
4.	Sr.Steno	PB-2	4200/-	0
5.	AA	PB-2	4200/-	1
6.	JAA	PB-I	2800/-	0
7.	AC	PB-I	1900/-	0
8.	RS	PB-I	1900/-	0
9.	Peon	PB-I	1800/-	0
10.	B.Peon	PB-I	1800/-	0
Total				2

- **Pension Section:**

Brief description & Nature of works carried out: All F/S dues of NR & ONR cases, issue of PPO and revision of pension of Pre-2016.Settlement of grievances of PG portal cases, Half yearly deposit suspense, preparation of monthly progress report, HYAR report.

The Cadre position of Accounts department is appended below:

SN	CATEGORY	SCALE	G/PAY	ON ROLL
1	Sr.SO	PB-2	4800/-	1
2.	Sr.CA	PB-2	4800/-	0
3.	PS-II	PB-2	4600/-	0
4.	Sr.Steno	PB-2	4200/-	0
5.	AA	PB-2	4200/-	6
6.	JAA	PB-I	2800/-	0
7.	AC	PB-I	1900/-	0
8.	RS	PB-I	1900/-	1
9.	Peon	PB-I	1800/-	1
10.	B.Peon	PB-I	1800/-	0
Total				9

- **Books Section:**

Brief description & Nature of works carried out: Maintenance of different registers, issue & acceptance of TCs and accountal of all expenditures and vouchers into Book of Account. Closing and submission of Monthly Account Current, compilation of GB.Preparation of Cheques, Release of BG bond, earnest money, performance guarantee money, remittance into bank, unpaid wages, maintenance of record of paid vouchers, half yearly suspense report, Debt head report.

The Cadre position of Accounts department is appended below:

SN	CATEGORY	SCALE	G/PAY	ON ROLL
1	Sr.SO	PB-2	4800/-	0
2.	Sr.CA	PB-2	4800/-	0
3.	PS-II	PB-2	4600/-	0
4.	Sr.Steno	PB-2	4200/-	0
5.	AA	PB-2	4200/-	4
6.	JAA	PB-I	2800/-	0
7.	AC	PB-I	1900/-	0
8.	RS-II	PB-I	1900/-	0
9.	Peon	PB-I	1800/-	1
10.	B.Peon	PB-I	1800/-	0
Total				5

- **Admin Section:**

Brief description & Nature of works carried out: Deals with all administrative works related to this office. All matters in regards to issue of passes and pto of staff, post retirement pass of Retired staffs and widow complimentary pass, after receiving of application of passes/PTOs checking of all details shortest route and admissible break journeys etc. then debit in individual pass account in register & issued . Issue of I Card and medical card etc., maintenance of all confidential files of Sr.DFM. All matters related to income tax monthly 24 G statement generate through IPAS & match figure of deducted income tax of all divisional staff, deducted income tax of all divisional contractors, MCR deposit amount with monthly account current & sent Etds Contractor for return file, BOS every month with on roll reviewed & copy sent to HQ/MLG with Sr DPOO/KIR, MPR, Transfer posting & Audit/Railway boards inspection para. All matters related to AMC/ Maintenance of computers, requisition of stock/ Non stock items & its distribution, maintenance of imprest and maintenance of dead stock register, union/Railways cooperative, hiring of vehicle, dealing with parliamentary business and assets and liabilities under lokpal Lokaukt. All matters related to asset register. Preparation of revised estimate RTI &, quarter related matters. Preparation & maintenance of salary bills (with budget), final settlement of retiring staff, maintenance of MACP, confidential report, work charged post & promotion of staff. Receipt & despatch of PPOs as received from PEN section, BNPL Postal Bill, Sick fit memos, Absentees statement , maintenance of leave & posting in P cases etc. All matters connected with receipt & despatch of all Dak & other miscellaneous work of Sr. DFM/KIR

The Cadre position of Accounts department is appended below:

SN	CATEGORY	SCALE	G/PAY	ON ROLL
1.	Sr.SO	PB-2	4800/-	1
2.	Sr.CA	PB-2	4800/-	0
3.	PS-II	PB-2	4600/-	0
4.	Sr.Steno	PB-2	4200/-	0
5.	AA	PB-2	4200/-	3
6.	JAA	PB-I	2800/-	1
7.	AC	PB-I	1900/-	1
8.	RS-II	PB-I	1900/-	0
9.	Peon	PB-I	1800/-	1
10.	B.Peon	PB-I	1800/-	1
Total				8

- **ENGA Section:**

Brief description & Nature of works carried out: Deals with passing of Establishment bills of Gazetted Officers & Non-gazetted staff's LPC vetting, Leave vetting, MACP vetting, MPR, RTI etc.

The Cadre position of Accounts department is appended below:

SN	CATEGORY	SCALE	G/PAY	ON ROLL
1.	Sr.SO	PB-2	4800/-	1
2.	Sr.CA	PB-2	4800/-	0
3.	PS-II	PB-2	4600/-	0
4.	Sr.Steno	PB-2	4200/-	0
5.	AA	PB-2	4200/-	8
6.	JAA	PB-I	2800/-	0
7.	AC	PB-I	1900/-	1
8.	RS-II	PB-I	1900/-	0
9.	Khalasi	PB-I	1800/-	1
10.	B.Peon	PB-I	1800/-	0
Total				11

- **Finance Section:**

Brief description & Nature of works carried out: All proposals of works related to certification of detailed estimates (Revenue & Capital), vetting of LOA, Draft/ Final CA, Variations, Revised Estimates, Misc. Proposals Comm'l matters (earnings) etc. Rolling stock programme in RSP portal, Vetting of non stock requisition and P.O. Proposal/Estimate on quotation basis. Works programme (Pink Book & LAW Book) in IRPSM portal, M&P programme in M&P web portal.

The Cadre position of Accounts department is appended below:

SN	CATEGORY	SCALE	G/PAY	ON ROLL
1.	Sr.SO	PB-2	4800/-	0

2.	Sr.CA	PB-2	4800/-	0
3.	PS-II	PB-2	4600/-	0
4.	Sr.Steno	PB-2	4200/-	0
5.	AA	PB-2	4200/-	5
6.	JAA	PB-I	2800/-	0
7.	AC	PB-I	1900/-	0
8.	RS-II	PB-I	1900/-	0
9.	Peon	PB-I	1800/-	0
10.	B.Peon	PB-I	1800/-	0
Total				5

- **Expenditure Section:**

Brief description & Nature of works carried out: Passing of all claims and bills pertains to contractors, suppliers, electric consumption bills, telephone bills, misc. Pay Orders, Store bills ,Fuel, TC adjustment Etc.

The Cadre position of Accounts department is appended below:

SN	CATEGORY	SCALE	G/PAY	ON ROLL
1.	Sr.SO	PB-2	4800/-	1
2.	Sr.CA	PB-2	4800/-	0
3.	PS-II	PB-2	4600/-	0
4.	Sr.Steno	PB-2	4200/-	0
5.	AA	PB-2	4200/-	9
6.	JAA	PB-I	2800/-	0
7.	AC	PB-I	1900/-	1
8.	RS-II	PB-I	1900/-	0
9.	Sub Peon	PB-I	1800/-	1
10.	B.Peon	PB-I	1800/-	0
Total				11

- **NPS Section:**

Brief description & Nature of works carried out: Collection of S-1 forms for onward submission to NSDL for generation of PRAN and uploading of subscription &Govt contribution to NSDL.

The Cadre position of Accounts department is appended below:

SN	CATEGORY	SCALE	G/PAY	ON ROLL
1.	Sr.SO	PB-2	4800/-	0
2.	Sr.CA	PB-2	4800/-	0
3.	PS-II	PB-2	4600/-	0
4.	Sr.Steno	PB-2	4200/-	0
5.	AA	PB-2	4200/-	1
6.	JAA	PB-I	2800/-	0
7.	AC	PB-I	1900/-	0
8.	RS-II	PB-I	1900/-	0
9.	Sub Peon	PB-I	1800/-	0

10.	B.Peon	PB-I	1800/-	0
Total				01

- **Audit Section:**

Brief description & Nature of works carried out: Deal with various audit objection raised by audit department.

The Cadre position of Accounts department is appended below:

SN	CATEGORY	SCALE	G/PAY	ON ROLL
1.	Sr.SO	PB-2	4800/-	01
2.	Sr.CA	PB-2	4800/-	0
3.	PS-II	PB-2	4600/-	0
4.	Sr.Steno	PB-2	4200/-	0
5.	AA	PB-2	4200/-	01
6.	JAA	PB-I	2800/-	0
7.	AC	PB-I	1900/-	0
8.	RS-II	PB-I	1900/-	0
9.	Sub Peon	PB-I	1800/-	0
10.	B.Peon	PB-I	1800/-	0
Total				02

- **Efficiency Section:**

Brief description & Nature of works carried out: Preparation of MPR, compilation of all monthly, half-yearly, Quarterly, Yearly calendars of returns and submission to HQ & divisional administration.

The Cadre position of Accounts department is appended below:

SN	CATEGORY	SCALE	G/PAY	ON ROLL
1.	Sr.SO	PB-2	4800/-	0
2.	Sr.CA	PB-2	4800/-	0
3.	PS-II	PB-2	4600/-	0
4.	Sr.Steno	PB-2	4200/-	0
5.	AA	PB-2	4200/-	1
6.	JAA	PB-I	2800/-	0
7.	AC	PB-I	1900/-	0
8.	RS-II	PB-I	1900/-	0
9.	Sub Peon	PB-I	1800/-	0
10.	B.Peon	PB-I	1800/-	0
Total				01

- **Budget Section:**

Brief description & Nature of works carried out: Maintenance of budget, review compilation and submission RE, FME & BE to HQ budget.

The Cadre position of Accounts department is appended below:

SN	CATEGORY	SCALE	G/PAY	ON ROLL
1.	Sr.SO	PB-2	4800/-	1
2.	Sr.CA	PB-2	4800/-	0

3.	PS-II	PB-2	4600/-	0
4.	Sr.Steno	PB-2	4200/-	0
5.	AA	PB-2	4200/-	1
6.	JAA	PB-I	2800/-	0
7.	AC	PB-I	1900/-	0
8.	RS-II	PB-I	1900/-	0
9.	Sub Peon	PB-I	1800/-	0
10.	B.Peon	PB-I	1800/-	0
Total				02

• **EGA Section:**

Brief description & Nature of works carried out: Deals with passing of establishment bill of Gazetted officers. Maintenance of Gazetted officers service records including leave account of officers.

The Cadre position of Accounts department is appended below:

SN	CATEGORY	SCALE	G/PAY	ON ROLL
1.	Sr.SO	PB-2	4800/-	0
2.	Sr.CA	PB-2	4800/-	0
3.	PS-II	PB-2	4600/-	0
4.	Sr.Steno	PB-2	4200/-	2
5.	AA	PB-2	4200/-	0
6.	JAA	PB-I	2800/-	0
7.	AC	PB-I	1900/-	0
8.	RS-II	PB-I	1900/-	0
9.	Sub Peon	PB-I	1800/-	0
10.	B.Peon	PB-I	1800/-	0
Total				02

• **DSA/ KIR, NJP& MLDT Section:**

Brief description & Nature of works carried out: Preparation of transfer certificate & JE, Receipt note, issue note, sell issue note, receipt of all vouchers, half yearly review, JE/TC reconciliation.

The Cadre position of Accounts department is appended below:

SN	CATEGORY	SCALE	G/PAY	ON ROLL
1.	Sr.SO	PB-2	4800/-	0
2.	Sr.CA	PB-2	4800/-	0
3.	PS-II	PB-2	4600/-	0
4.	Sr.Steno	PB-2	4200/-	0
5.	AA	PB-2	4200/-	01 + 07 + 02 = 10
6.	JAA	PB-I	2800/-	0
7.	AC	PB-I	1900/-	0
8.	RS-II	PB-I	1900/-	0
9.	Peon	PB-I	1800/-	01
10.	B.Peon	PB-I	1800/-	0
Total				11

- **Inspection Section:**

Brief description & Nature of works carried out: Carry out inspection as per approved programme of HQ, monthly progress report, Half yearly inspection report, inspection para closing report.

The Cadre position of Accounts department is appended below:

SN	CATEGORY	SCALE	G/PAY	ON ROLL
1.	Sr.SO	PB-2	4800/-	0
2.	Sr.CA	PB-2	4800/-	0
3.	PS-II	PB-2	4600/-	0
4.	Sr.Steno	PB-2	4200/-	0
5.	AA	PB-2	4200/-	01
6.	JAA	PB-I	2800/-	0
7.	AC	PB-I	1900/-	0
8.	RS-II	PB-I	1900/-	0
9.	Sub Peon	PB-I	1800/-	0
10.	B.Peon	PB-I	1800/-	0
Total				01

- **Suspense Section:**

Brief description & Nature of works carried out: Maintenance of deposit establishment register, posting & reconciliation in every month & clear the items, the debit items is posting in the register and recover the item of house building advance, scooter advance, cycle advance, monthly progress report, debt head report & half yearly review.

The Cadre position of Accounts department is appended below:

SN	CATEGORY	SCALE	G/PAY	ON ROLL
1.	Sr.SO	PB-2	4800/-	0
2.	Sr.CA	PB-2	4800/-	0
3.	PS-II	PB-2	4600/-	0
4.	Sr.Steno	PB-2	4200/-	0
5.	AA	PB-2	4200/-	01
6.	JAA	PB-I	2800/-	0
7.	AC	PB-I	1900/-	0
8.	RS-II	PB-I	1900/-	0
9.	Sub Peon	PB-I	1800/-	0
10.	B.Peon	PB-I	1800/-	0
Total				01

CHAPTER-III

3.0 CRITICAL ANALYSIS OF EXISTING WORKLOAD AND STAFF REQUIREMENTS:

The activities and workload involved in Accounts KIR has already discussed in Chapter-II. As there is no specific yardstick for Accounts department, manpower analysis is done on the basis of workload various section. The study team observed that requirement of staff against nature of works done by the following sections is scrutinized and appended below:

- **PFSection:**

Brief description & Nature of works carried out: Passing of PF Bills (including F/S) and reconciliation of monthly and yearly closing with adjustment of transferred in and out of PF staff. Preparation of MPR, half yearly progress report, Debt head report, staff benefit fund maintenance, preparation & acceptance of outward & inward TC, creation of JV etc.

The Proposed Cadre position & on roll of Accounts department under Sr.DFM/KIR including DSA/NJP is appended below:

SN	CATEGORY	SCALE	G/PAY	ON ROLL	PROPOSEDSTRENGTH
1	Sr.SO	PB-2	4800/-	1	1
2.	Sr.CA	PB-2	4800/-	0	0
3.	PS-II	PB-2	4600/-	0	0
4.	Sr.Steno	PB-2	4200/-	0	0
5.	AA	PB-2	4200/-	2	02
6.	JAA	PB-I	2800/-	0	1
7.	AC	PB-I	1900/-	0	1
8.	RS	PB-I	1900/-	0	0
9.	Peon	PB-I	1800/-	0	1
10.	B.Peon	PB-I	1800/-	0	0
Total				03	06

- **Pension Section:**

Brief description & Nature of works carried out: All F/S dues of NR & ONR cases, issue of PPO and revision of pension of Pre-2016.Settlement of grievances of PG portal cases, Half yearly deposit suspense, preparation of monthly progress report, HYAR report.

The Proposed Cadre position& on roll of Accounts department is appended below:

SN	CATEGORY	SCALE	G/PAY	ON ROLL	PROPOSEDSTRENGTH
1	Sr.SO	PB-2	4800/-	1	1
2.	Sr.CA	PB-2	4800/-	0	0
3.	PS-II	PB-2	4600/-	0	0
4.	Sr.Steno	PB-2	4200/-	0	0
5.	AA	PB-2	4200/-	6	7
6.	JAA	PB-I	2800/-	0	1
7.	AC	PB-I	1900/-	0	0
8.	RS	PB-I	1900/-	1	1

9.	Peon	PB-I	1800/-	1	1
10.	B.Peon	PB-I	1800/-	0	0
Total				9	11

- **Books Section:**

Brief description & Nature of works carried out: Maintenance of different registers, issue & acceptance of TCs and accountal of all expenditures and vouchers into Book of Account. Closing and submission of Monthly Account Current, compilation of GB.Preparation of Cheques, Release of BG bond, earnest money, performance guarantee money, remittance into bank, unpaid wages, maintenance of record of paid vouchers, half yearly suspense report, Debt head report.

The Cadre position of Accounts department is appended below:

SN	CATEGORY	SCALE	G/PAY	ON ROLL	PROPOSEDSTRENGTH
1	Sr.SO	PB-2	4800/-	0	1
2.	Sr.CA	PB-2	4800/-	0	0
3.	PS-II	PB-2	4600/-	0	0
4.	Sr.Steno	PB-2	4200/-	0	0
5.	AA	PB-2	4200/-	4	5
6.	JAA	PB-I	2800/-	0	1
7.	AC	PB-I	1900/-	0	0
8.	RS-II	PB-I	1900/-	0	0
9.	Peon	PB-I	1800/-	1	1
10.	B.Peon	PB-I	1800/-	0	0
Total				5	08

- **Admin Section:**

Brief description & Nature of works carried out: Deals with all administrative works related to this office. All matters in regards to issue of passes and pto of staff, post retirement pass of Retired staffs and widow complimentary pass, after receiving of application of passes/PTOs checking of all details shortest route and admissible break journeys etc. then debit in individual pass account in register & issued . Issue of I Card and medical card etc., maintenance of all confidential files of Sr.DFM. All matters related to income tax monthly 24 G statement generate through IPAS & match figure of deducted income tax of all divisional staff, deducted income tax of all divisional contractors, MCR deposit amount with monthly account current & sent Etds Contractor for return file, BOS every month with on roll reviewed & copy sent to HQ/MLG with Sr DPO/KIR, MPR, Transfer posting & Audit/Railway boards inspection para. All matters related to AMC/ Maintenance of computers, requisition of stock/ Non stock items & its distribution, maintenance of imprest and maintenance of dead stock register, union/Railways cooperative, hiring of vehicle, dealing with parliamentary business and assets and liabilities under lokpalLokaukt. All matters related to asset register. Preparation of revised estimate RTI &, quarter related matters. Preparation & maintenance of salary bills (with budget), final settlement of retiring staff, maintenance of MACP, confidential report, work charged post & promotion of staff. Receipt & despatch of PPOs as received from PEN section, BNPL Postal Bill, Sick fit memos,

Absentees statement , maintenance of leave & posting in P cases etc. All matters connected with receipt & despatch of all Dak& other miscellaneous work of Sr. DFM/KIR
The Cadre position of Accounts department is appended below:

SN	CATEGORY	SCALE	G/PAY	ON ROLL	PROPOSEDSTRENGTH
1.	Sr.SO	PB-2	4800/-	1	1
2.	Sr.CA	PB-2	4800/-	0	0
3.	PS-II	PB-2	4600/-	0	0
4.	Sr.Steno	PB-2	4200/-	0	0
5.	AA	PB-2	4200/-	3	4
6.	JAA	PB-I	2800/-	1	1
7.	AC	PB-I	1900/-	1	1
8.	RS-II	PB-I	1900/-	0	0
9.	Peon	PB-I	1800/-	1	1
10.	B.Peon	PB-I	1800/-	1	1
Total				8	09

- **ENGA Section:**

Brief description & Nature of works carried out: Deals with passing of Establishment bills of Gazetted Officers & Non-gazetted staff's LPC vetting, Leave vetting, MACP vetting, MPR, RTI etc.

The Cadre position of Accounts department is appended below:

SN	CATEGORY	SCALE	G/PAY	ON ROLL	PROPOSEDSTRENGTH
1.	Sr.SO	PB-2	4800/-	1	1
2.	Sr.CA	PB-2	4800/-	0	0
3.	PS-II	PB-2	4600/-	0	0
4.	Sr.Steno	PB-2	4200/-	0	0
5.	AA	PB-2	4200/-	8	8
6.	JAA	PB-I	2800/-	0	1
7.	AC	PB-I	1900/-	1	1
8.	RS-II	PB-I	1900/-	0	0
9.	Khalasi	PB-I	1800/-	1	0
10.	B.Peon	PB-I	1800/-	0	0
Total				11	11

- **Finance Section:**

Brief description & Nature of works carried out: All proposals of works related to certification of detailed estimates (Revenue & Capital), vetting of LOA, Draft/ Final CA, Variations, Revised Estimates, Misc. Proposals Comm'l matters (earnings) etc. Rolling stock programme in RSP portal, Vetting of non stock requisition and P.O. Proposal/Estimate on quotation basis. Works programme (Pink Book & LAW Book) in IRPSM portal, M&P programme in M&P web portal.

The Cadre position of Accounts department is appended below:

SN	CATEGORY	SCALE	G/PAY	ON ROLL	PROPOSEDSTRENGTH
1.	Sr.SO	PB-2	4800/-	0	1
2.	Sr.CA	PB-2	4800/-	0	0
3.	PS-II	PB-2	4600/-	0	0
4.	Sr.Steno	PB-2	4200/-	0	0
5.	AA	PB-2	4200/-	5	6
6.	JAA	PB-I	2800/-	0	1
7.	AC	PB-I	1900/-	0	0
8.	RS-II	PB-I	1900/-	0	0
9.	Peon	PB-I	1800/-	0	1
10.	B.Peon	PB-I	1800/-	0	0
Total				5	09

• **Expenditure Section:**

Brief description & Nature of works carried out: Passing of all claims and bills pertains to contractors, suppliers, electric consumption bills, telephone bills, misc. Pay Orders, Store bills ,Fuel, TC adjustment Etc.

The Cadre position of Accounts department is appended below:

SN	CATEGORY	SCALE	G/PAY	ON ROLL	PROPOSEDSTRENGTH
1.	Sr.SO	PB-2	4800/-	1	1
2.	Sr.CA	PB-2	4800/-	0	0
3.	PS-II	PB-2	4600/-	0	0
4.	Sr.Steno	PB-2	4200/-	0	0
5.	AA	PB-2	4200/-	9	10
6.	JAA	PB-I	2800/-	0	1
7.	AC	PB-I	1900/-	0	0
8.	RS-II	PB-I	1900/-	0	0
9.	Sub Peon	PB-I	1800/-	1	0
10.	B.Peon	PB-I	1800/-	0	0
Total				11	12

• **NPS Section:**

Brief description & Nature of works carried out: Collection of S-1 forms for onward submission to NSDL for generation of PRAN and uploading of subscription &Govt contribution to NSDL.

The Cadre position of Accounts department is appended below:

SN	CATEGORY	SCALE	G/PAY	ON ROLL	PROPOSEDSTRENGTH
1.	Sr.SO	PB-2	4800/-	0	1
2.	Sr.CA	PB-2	4800/-	0	0
3.	PS-II	PB-2	4600/-	0	0
4.	Sr.Steno	PB-2	4200/-	0	0

5.	AA	PB-2	4200/-	1	2
6.	JAA	PB-I	2800/-	0	0
7.	AC	PB-I	1900/-	0	0
8.	RS-II	PB-I	1900/-	0	0
9.	Sub Peon	PB-I	1800/-	0	0
10.	B.Peon	PB-I	1800/-	0	0
Total				01	03

- **Audit Section:**

Brief description & Nature of works carried out: Deal with various audit objection raised by audit department.

The Cadre position of Accounts department is appended below:

SN	CATEGORY	SCALE	G/PAY	ON ROLL	PROPOSED STRENGTH
1.	Sr.SO	PB-2	4800/-	01	01
2.	Sr.CA	PB-2	4800/-	0	0
3.	PS-II	PB-2	4600/-	0	0
4.	Sr.Steno	PB-2	4200/-	0	0
5.	AA	PB-2	4200/-	01	02
6.	JAA	PB-I	2800/-	0	0
7.	AC	PB-I	1900/-	0	0
8.	RS-II	PB-I	1900/-	0	0
9.	Sub Peon	PB-I	1800/-	0	0
10.	B.Peon	PB-I	1800/-	0	0
Total				02	03

- **Efficiency Section:**

Brief description & Nature of works carried out: Preparation of MPR, compilation of all monthly, half-yearly, Quarterly, Yearly calendars of returns and submission to HQ & divisional administration.

The Cadre position of Accounts department is appended below:

SN	CATEGORY	SCALE	G/PAY	ON ROLL	PROPOSED STRENGTH
1.	Sr.SO	PB-2	4800/-	0	1
2.	Sr.CA	PB-2	4800/-	0	0
3.	PS-II	PB-2	4600/-	0	0
4.	Sr.Steno	PB-2	4200/-	0	0
5.	AA	PB-2	4200/-	1	01
6.	JAA	PB-I	2800/-	0	01
7.	AC	PB-I	1900/-	0	0
8.	RS-II	PB-I	1900/-	0	0
9.	Sub Peon	PB-I	1800/-	0	0
10.	B.Peon	PB-I	1800/-	0	0
Total				01	03

- **Budget Section:**

Brief description & Nature of works carried out: Maintenance of budget, review compilation and submission RE, FME & BE to HQ budget.

The Cadre position of Accounts department is appended below:

SN	CATEGORY	SCALE	G/PAY	ON ROLL	PROPOSEDSTRENGTH
1.	Sr.SO	PB-2	4800/-	1	1
2.	Sr.CA	PB-2	4800/-	0	0
3.	PS-II	PB-2	4600/-	0	0
4.	Sr.Steno	PB-2	4200/-	0	0
5.	AA	PB-2	4200/-	1	2
6.	JAA	PB-I	2800/-	0	0
7.	AC	PB-I	1900/-	0	0
8.	RS-II	PB-I	1900/-	0	0
9.	Sub Peon	PB-I	1800/-	0	0
10.	B.Peon	PB-I	1800/-	0	0
Total				02	03

- **EGA Section:**

Brief description & Nature of works carried out: Deals with passing of establishment bill of Gazetted officers. Maintenance of Gazetted officers service records including leave account of officers.

The Cadre position of Accounts department is appended below:

SN	CATEGORY	SCALE	G/PAY	ON ROLL	PROPOSEDSTRENGTH
1.	Sr.SO	PB-2	4800/-	0	1
2.	Sr.CA	PB-2	4800/-	0	0
3.	PS-II	PB-2	4600/-	0	0
4.	Sr.Steno	PB-2	4200/-	0	0
5.	AA	PB-2	4200/-	2	3
6.	JAA	PB-I	2800/-	0	0
7.	AC	PB-I	1900/-	0	0
8.	RS-II	PB-I	1900/-	0	0
9.	Sub Peon	PB-I	1800/-	0	0
10.	B.Peon	PB-I	1800/-	0	0
Total				02	04

- **DSA/ KIR, NJP& MLDT Section:**

Brief description & Nature of works carried out: Preparation of transfer certificate & JE, Receipt note, issue note, sell issue note, receipt of all vouchers, half yearly review, JE/TC reconciliation.

The Cadre position of Accounts department is appended below:

SN	CATEGORY	SCALE	G/PAY	ON ROLL	PROPOSEDSTRENGTH
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1.	Sr.SO	PB-2	4800/-	0	02
2.	Sr.CA	PB-2	4800/-	0	0
3.	PS-II	PB-2	4600/-	0	0
4.	Sr.Steno	PB-2	4200/-	0	0
5.	AA	PB-2	4200/-	01 + 07 + 02 = 10	02 + 07 + 02 = 11
6.	JAA	PB-I	2800/-	0	0
7.	AC	PB-I	1900/-	0	0
8.	RS-II	PB-I	1900/-	0	0
9.	Peon	PB-I	1800/-	01	01
10.	B.Peon	PB-I	1800/-	0	0
Total				11	14

- Inspection Section:**

Brief description & Nature of works carried out: Carry out inspection as per approved programme of HQ, monthly progress report, Half yearly inspection report, inspection para closing report.

The Cadre position of Accounts department is appended below:

SN	CATEGORY	SCALE	G/PAY	ON ROLL	PROPOSEDSTRENGTH
1.	Sr.SO	PB-2	4800/-	0	01
2.	Sr.CA	PB-2	4800/-	0	0
3.	PS-II	PB-2	4600/-	0	0
4.	Sr.Steno	PB-2	4200/-	0	0
5.	AA	PB-2	4200/-	01	01
6.	JAA	PB-I	2800/-	0	0
7.	AC	PB-I	1900/-	0	0
8.	RS-II	PB-I	1900/-	0	0
9.	Sub Peon	PB-I	1800/-	0	0
10.	B.Peon	PB-I	1800/-	0	0
Total				01	02

- Suspense Section:**

Brief description & Nature of works carried out: Maintenance of deposit establishment register, posting & reconciliation in every month & clear the items, the debit items is posting in the register and recover the item of house building advance, scooter advance, cycle advance, monthly progress report, debt head report & half yearly review.

The Cadre position of Accounts department is appended below:

SN	CATEGORY	SCALE	G/PAY	ON ROLL	PROPOSEDSTRENGTH
1.	Sr.SO	PB-2	4800/-	0	01
2.	Sr.CA	PB-2	4800/-	0	0
3.	PS-II	PB-2	4600/-	0	0
4.	Sr.Steno	PB-2	4200/-	0	0
5.	AA	PB-2	4200/-	01	02

6.	JAA	PB-I	2800/-	0	0
7.	AC	PB-I	1900/-	0	0
8.	RS-II	PB-I	1900/-	0	0
9.	Sub Peon	PB-I	1800/-	0	0
10.	Peon	PB-I	1800/-	0	01
Total				01	04

SUMMARIZED BOS VS ON ROLL

SN	CATEGORY	SCALE	G/PAY	SANCTION	ON ROLL	VACANCY	PROPOSED BOS	PROPOSED SURPLUS
1.	Sr.SO	PB-2	4800/-	16	06	10	16	0
2.	C/Steno	PB-2	4200/-	01	NIL	01	01	0
3.	AA	PB-2	4200/-	72	55	17	66	06
4.	JAA	PB-I	2800/-	10	01	09	08	02
5.	AC	PB-I	1900/-	03	02	01	03	0
6.	RS	PB-I	1900/-	04	01	03	01	03
7.	Peon	PB-I	1800/-	09	04	05	06	03
8.	B.Peon	PB-I	1800/-	01	01	NIL	01	0
9.	Khalasi	PB-I	1800/-	NIL	01	(-)01	0	0
10.	Substitute Peon	PB-I	1800/-	NIL	01	(-)01	0	0
Total				116	72	44	102	14

Recommendation by Work study team :

- Accounts Assistant:**

These categories are engaged to **work** in Department of **Finance and Accounts**. He will be in charge of Clearing Bills, Analysing **Railway** Budget, Processing of Purchase order and Verifying Stocks etc. Ensuring there are no financial irregularities in the transactions of the **Railway**. They also assists the Sr. SO regarding accounts related work.

The Present sanctioned strength of AA is 72 and on roll is 55 keeping 17 posts vacant. This is a promotional category, the present incumbency of this category is 55 & another probable promote candidate from present on roll strength of Sr. DFM/KIR is JAA-01 & AC-02 i.e. 03, who are all can be promoted to AA, then also the strength of AA will be $[55 \text{ (on roll)} + 03] = 58$, still persists a vacancy of 14 Nos.

The work study team only after critical evaluation of work load suggests another 08 Nos. of AA posts for future expansion/promotional aspects and rest 06 posts of AA can easily be surrendered without hampering the work load under Sr. DFM/KIR, hence, 06 posts of AA may be surrender out of 13 vacant posts.

Further, it is worth to mention that by surrendering 06 posts, the promotional avenue will not at all be affected.

Sl No	Group C Category	Pay Band	Grade Pay	Sanction	On Roll	Vacancy	Proposed BOS	Proposed Surrender
1	Accounts Assistant	9300-34800/-	4200/-	72	55	17	66	06
		Total		72	55	17	66	06

- **Junior Accounts Assistant:**

These categories are engaged to **work** in Department of **Finance and Accounts**. He will assist Accounts Assistant and look after Clearing Bills, Analysing **Railway Budget**, Processing of Purchase order and Verifying Stocks etc. Ensuring there are no financial irregularities in the transactions of the **Railway**. They also assist the Sr. SO regarding accounts related work

The Present sanctioned strength of JAA is 10 and on roll is 01 keeping 09 posts vacant. This is a direct/promotional entry category, another probable promote candidate from present on roll strength of Sr. DFM/KIR is AC-02 & other categories 05 i.e. 07, who are all can be promoted to JAA, then also the strength of JAA will be [01 (on roll) + 07(probable)] = 08, still persists a vacancy of 02 Nos.

The work study team recommends only 02 posts to surrender out of 09 vacant posts.

Further, it is worth to mention that by surrendering 02 posts, the promotional avenue will not at all be affected.

Sl No	Group C Category	Pay Band	Grade Pay	Sanction	On Roll	Vacancy	Proposed BOS	Proposed Surrender
1	Jr.Accounts Assistant	5200-20200/-	2800/-	10	01	09	08	02
		Total		10	01	09	08	02

- **Work load of Record Sorter:**

This category is employed to assist the Sr SO/AA for maintaining office day to day working. They are employed to keep the vital record of official documents in proper manner & exhibit the same as and when it is required. The same is being done by any Gr. C or Gr. D staff. Hence, this category has no any viable importance. Moreover, this category of R/Sorter **is already declared as diminishing category vide GM/P/MLG's letter no. E/59/III-4(C) Pt. V-B, Dtd. 16/10/2010.**

Sl No	Group C Category	Pay Band	Grade Pay	Sanction	On Roll	Vacancy	Proposed BOS	Proposed Surrender
1	Record Sorter	5200-20,200/-	1800/-	04	01	03	01	03
		Total		04	01	03	01	03

As being declared diminishing category, the study team opined that **03 Posts** of **Record sorter** category which are lying vacant may be recommended for surrender.

- **PEON WORK LOAD:**

This category is the assistance category of office, Sr SO, AA & JAA for office maintenance work.

Against the sanctioned strength of 09 Nos of this category, the office is running with 04Nos. of Peon which seems to be adequate. Another 01 no. post of substitute Peon & 01 no.Khalasi is on roll but has no BOS. Considering this 04 manned post of Peon and 02 posts of Substitute peon and Khalasi total 06 nos posts are left aside. Hence, out of 05 vacant post of Peon category 03 posts are recommended for surrender. Moreover, this category is a diminishing category vide GM/P/MLG's Letter no. E/59/III 4(C) Pt. V-B, Dtd. 16th Oct. 2000.

The BOS of this category is proposed as 06 and the study team opined that **03 Nos vacant post of Peon is surplus & may be recommended for surrender.**

Sl No	Group C Category	Pay Band	Grade Pay	Sanction	On Roll	Vacancy	Proposed BOS	Proposed Surrender
1	Peon	5200-20,200/-	1800/-	09	04	05	06	03
		Total		09	04	05	06	03

Note:

The PA/KGN section as shown in work load submitted by Sr SO Admin/KIR has been transferred to DFM/NJP & on roll strength of AA -01 post became vacant, as the section abolished. Hence, the total vacant post of AA become 17 which leads to total vacancy of 44. The same is conveyed by Sr. SO/Admin/KIR over telephone on 18/11/2019.

CHAPTER-IV

4.0 PROPOSED & SURPLUS STAFF: As discussed in critical analysis in para-3 of Chapter-III, the proposed strength and proposed surplus staff of Accounts Assistant, Jr. Accounts Assistant, Sr. R/Sorter, Peon **at Sr.DFM/IC/KIR is furnished below:**

SN	CATEGORY	SCALE	G/PAY	SANCTION	ON ROLL	VACANCY	PROPOSED BOS	PROPOSED SURPLUS
1.	Sr.SO	PB-2	4800/-	16	06	10	16	0
2.	C/Steno	PB-2	4200/-	01	NIL	01	01	0
3.	AA	PB-2	4200/-	72	55	17	66	06
4.	JAA	PB-I	2800/-	10	01	09	08	02
5.	AC	PB-I	1900/-	03	02	01	03	0
6.	RS	PB-I	1900/-	04	01	03	01	03
7.	Peon	PB-I	1800/-	09	04	05	06	03
8.	B.Peon	PB-I	1800/-	01	01	NIL	01	0
9.	Khalasi	PB-I	1800/-	NIL	01	(-)01	0	0
10.	Substitute Peon	PB-I	1800/-	NIL	01	(-)01	0	0
Total				116	72	44	102	14

Total Proposed for surrender identified as 14 Nos.

CHAPTER-V

5.0 RECOMMENDATION:

As discussed in critical analysis in para-3 of Chapter- III, in addition to on roll strength of 72 posts of various categories, **additional 30 Posts are required for smooth functioning of sectional work under Sr. DFM/IC/KIR.**

Taking into consideration of above, a total on roll strength 72 + additional 30 posts = 102 posts are adequate for present/future expansion of work load. Hence, **out of 44 Vacant posts, only 14 Nos. posts** are surplus which are i) AA -06 Nos, ii) JAA-02 Nos iii) Sr. R/Sorter = 03Nos, iv) Peon = 03 Nos. Hence these 14Nos. posts may easily be surrendered and the BOS may be corrected accordingly.

CHAPTER-VI

6.0 EXPENDITURE / FINANCIAL SAVINGS PER ANNUM (AS PER VII CPC)

The expenditure involved in surplus posts per annum is as follows-

SN	SCALE (In Rs)	G/PAY	Category	No. of Posts surplus	Expenditure per month as Salary in Rs	Total Expenditure incurred per annum due to staff salary in Rs
1	9300-34800	4200/-	AA	06	41418/- X 6 = 248508/-	29,82,096.00
2	9300-34800	4200/-	JAA	02	34164/- X 02= 68328/-	8,19,936.00
3	5200-20200	1900/-	SR. R/SORTER	03	23283/- X 3 = 69849/-	8,38,188.00
4	5200-20200	1800/-	Peon	03	21060/- X 3 = 63180/-	7,58,160.00
Total				14		53,98,380.00

Total surplus = 14 posts

Projected Recurring Saving / annum = **Rs 53.98 lakhs.**

CHAPTER – VII

7.0 READY RECKONER

SCALE (In Rs)	G/Pay (In Rs)	Pay as per 7 th CPC (In Rs)	DA (17 %) (In Rs)	Total Salary PM (In Rs)
9300-34800	4200	35400/-	6018/-	41,418/-
5200-20200	2800	29200/-	4964/-	34,164/-
5200-20200	1900	19900	3383/-	23,283/-
5200-20200	1800	18000	3060/-	21,060/-
