

दक्षिण मध्य रेलवे

SOUTH CENTRAL RAILWAY

WORK STUDY REPORT

ON

REVIEW OF STAFF STRENGTH

OF

CASH AND PAY OFFICE AND ACCOUNTS CANTEEN STAFF
IN ACCOUNTS DEPARTMENT

OVER

SOUTH CENTRAL RAILWAY

*** **

मार्गदर्शक

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क्रम. सं S.No	विवरण Description	पृष्ठ सं Page No.	
		से FROM	तक TO
1	आभार Acknowledgement	3	—
2	विधि Methodology	4	—
3	रूपरेखा_Synopsis	5	10
4	अध्याय-1Chapter – 1. प्रस्तावना - Introduction	11	—
5	अध्याय-2 Chapter – 2 वर्तमान संगठनात्मक ढाँचा -Existing Scenario	12	17
6	अध्याय -3 Chapter – 3 आलोचनात्मक विश्लेषण - Critical Examination	18	29
7	अध्याय-4 Chapter – 4 वित्तीय परिणाम - Financial Implications	30	—
8	अध्याय-5 Chapter – 5 संस्तुती - Recommendations	31	—

A C K N O W L E D G E M E N T

The Work study team is thankful to Sr.DFM, DFMs, AFMs, ACC and Supervisors of the Cash& Pay Office and Accounts Canteen Staff in Accounts Department /SCR for their assistance and guidance during the course of work study.

METHODOLOGY

The Work Study team has applied the following techniques for completion of the Work Study.

1. Collection of workload particulars.
2. Interaction with Staff and Officers of the Division.
3. Practical Observation of the pattern of working.
4. Critical examination of the existing system of working and Work load.
5. Assessment of manpower requirement.

SYNOPSIS

SUBJECT: REVIEW OF STAFF STRENGTH OF CASH& PAY OFFICE AND
ACCOUNTS CANTEEN IN ACCOUNTS DEPARTMENT

AUTHORITY: Lr No.G.276/2/WSSCR-19/2019-20

STUDY No: WSSCR-19/2019-20

REFERENCE FILE NO: No.G.276/2/WSSCR-19/2019-20

PART-A

After improvement in banking facilities Railways has made agreement with various banks for point to point collection of cash at stations itself. At goods shed the e-payments system has also been introduced.

These factors have resulted into reduction of cash transfer at Cash & Pay Office. In view of the above, It is necessary to assess the impact of these changes on the workload of Cash & Pay Office staff, who are directly or indirectly involved in these activities.

PART-B

During the course of works study at Cash and pay office, work study team visited Accounts Canteen and observed the work load of present Accounts canteen staff. Workload in the light of existing manpower was studied in detail on the basis of practical observation.

PART-A

SAVE position of Cash& Pay Office of All Units in SCR:

S.No	Cadre	Grade Pay	Sanctions	Actual	Vacant
Pay side					
1	Sr.DC Pay	Rs4600	21	19	2
2	IOC	Rs4200	18	0	18
Total			39	19	20
Cash side					
1	Sr.DC Cash	Rs4600	2	2	0
2	ADC	Rs4200	2	2	0
3	Head Shroff	Rs2400	7	5	2
4	Sr.Shroff	Rs2400	4	0	4
5	Jr.Shroff	Rs1900	2	1	1
Total			17	10	7
Cash&Pay Ministerial Staff					
1	Chief OS	Rs4600	5	4	1
2	OS	Rs4200	15	13	2
3	Sr.Clerk	Rs2800	4	0	4
4	Jr.Clerk	Rs1900	1	0	1
Total			25	17	8
Grand Total			81	46	35

Pay Office/ Head Quarter /SC: Head Quarter/SC Pay Office is responsible for receipt of Cash & Payment of cash/cheques in relations to pay and other payments of offices of headquarter offices/depots of SC,HYB Divisions, Work Shop/LGD, Construction, Rail Nilayam. Pay Office/HQ/SC is having 03 counters as follows:

Counter 1: SC Division and Hyderabad division.

Counter 2: Work shop/LGD and Construction.

Counter 3: Rail Nilayam/HQS.

Note: Work study team observed that the work load of counter-2 and counter-3 is less than counter-1. These two counters (2&3) shall be merged as one counter.

- **Critical Examination of Pay Offices:** During the course of works study, work study team visited Pay Offices, observed the work load and discussed the working procedure with officers, supervisors, cashiers and ministerial staff. Workload in the light of existing manpower was studied in detail on the basis of practical observation and data provided by Pay Offices.

The following observations are made:

1. Working hours of the office 10.00 hours to 17.00(6 day working)
2. Counter Opens at 10.30 hrs and closes at 14.30 hours (4 hours)
3. It is observed that average time taken to check the instrument and enter in the register, it takes about 5 minutes
4. To feed the details in the IPAS and to generate MCR, it takes about 3 minutes
5. After collecting realisation TR notes from SBI, to feed the data in IPAS and to generate MCR, it takes about 3 minutes
6. Finally to dispatch MCRs to the concerned Offices, it takes about 2 minutes
7. Total time taken to the entire process= $5+3+3+2=13$ minutes
8. No of money instruments can be dealt per day per unit= $4 \times 60 / 13 = 18.46 = 19$ instruments
9. One man is required to process 19 instruments per day per unit.

Man power required to process the instruments Unit wise:

S.No.	Unit	No. of instruments dealt during January 2020(A)	Average No. of instruments dealt per day (B)=(A/25 days)	Staff required (C)=B/19 instruments
1	Counter-1: SC, HYB divisions	782	31.28=say 32	1.68=2
2	Counter-2 :Rail Nilayam, Work shop/LGD, Construction	451	18.04=say 19	1
3	BZA Pay Office	337	13.48= say 14	0.73=1
4	RYPs Pay Office	54	2.16= say 3	0.16=1
5	GNT Pay Office	101	4.04= say 5	0.26=1
6	CRS/TPTY Pay Office	64	2.56= say 3	0.16=1
7	GTL Pay Office	301	12.04= say 13	0.68=1
8	NED Pay Office	274	10.96= say 11	0.58=1
		Total staff required for Pay Offices		9
		Super visor staff required at SC, BZA		02
		Total		11
		LR @12.5%		1.375=2
		Grand total		13

- **Critical Examination of Cash Offices:** During the course of works study, work study team visited Cash Office, observed the work load in the light of existing manpower was studied in detail on the basis of practical observation and data provided by Cash Office. Cash Office staff is entrusted with various activities like checking and making manual entries of CR notes in respective registers, making entries regarding details money instruments (i.e. DDs/Cheques, ERRs, TRs, TRDDs, POS, UPIs) in IPASS.

The following observations are made:

1. Working hours of the office 09.00 hours to 16.00(6 day working)
2. There are four counters in cash Office /SC
3. Counter Opens at 10.00 hrs and closes at 15.00 hours (5 hours)
4. average time taken for counting cash and make entries in the Shroff diary =5
5. average time taken for one instrument to check and make entries in the registers=3
6. average time taken to check and feed in the IPASS = 2minutes
7. Total time taken to process one instrument=10 minutes
8. No of money instruments that can be dealt by one staff per day=5X60/10=30

Man power required to process the instruments Unit wise:

S.No.	Unit	Average No. of instruments dealt per day(A)	Staff required(B)=A/30=
1	Cash Office/ SC	441(Para3.13)	441/30=14.7=15
2	Cash Office/ BZA	125(Para3.14)	125/30=4.16=5
	Total	566	20
	Supervisory staff required at SC,BZA		02
	Total Staff required		22
	LR @12.5%		2.75=3
	Grand total		25

➤ **Door step Banking:**

- Railways have been directed to go ahead for cash pick up arrangement with SBI/ other nationalised banks subject to cost-benefit analysis with tangible saving in terms of staff cost, reasonability of rates and safeguard of Railways interest etc. (**Railway Board Lr. No.2015/AC-II/9/5 dated 23.02.2016**)
- 100% coverage of direct remittance of station earnings in Banks is one of the items of 100 days action plan of Ministry of Railways. (**Railway Board Lr. No.2019/AC-II/9/10 dated 06.08.2019**)
- Cashiers & Shroffs of cash & Pay department having being declared surplus. Where the posts are not vacant and staff are working against them, 'special supernumerary' posts in the same grade are to be created. (**Railway Board Lr. No.2006/AC-II/20/10(Pt)dated 17.10.2016**)

South Central Railway entered into a Memorandum of Understanding with State Bank of India in connection with Doorstep Banking for direct pickup of earnings covering all 585 Railway stations over SCR. At present, the earnings generated at smaller railway stations each day are sent through cash bag dropped in the 'cash chest' available with the Guard of the nominated trains while in case of major stations, earnings are remitted by the concerned commercial supervisor at the nominated nearest banks, which necessitates that Security escorts from Railway Protection Force (RPF) personnel accompany the official, besides entailing the added onus of arranging transportation. The existing procedure held scope for delay in remittances of cash owing to various factors such as holidays, availability of man power & cash chest etc. The newly introduced facility of door step banking as per the MoU will do away with the

difficulties faced earlier. Due to direct collection of station cash/DDs/Cheques to banks (**Door Step Banking**), the working of Cash office has remained to just opening of the bags and handing over the CR notes to TCW. Moreover this staff is entrusted with various activities like making manual entries in respective registers, making entries in IPASS of the DDs/Cheques, Challan & CR notes etc. Work study team after discussion with the concern staff, it was revealed that duties of Shroffs/Cashiers are eliminated and these staff become redundant after implementation of Door step banking. Therefore Work study team recommended for surrender of 17 posts of shroffs/Cashiers after implementation of doorstep banking.

Surplus staff due to Door step Banking=17shroffs/cashiers

➤ **Excess Staff in Cash& Pay Office:**

➤ **Pay side:**

➤ Sanctions of Pay offices=50

Requirement of staff in pay side=13(**para3.12**)

Excess staff=50-13=37

Posts recommended to surrender in Work study No.WSSCR-18/2018-19=15

Excess staff =37-15=**22 staff**

Cash side:

Requirement of staff in cash side at present=25(**para3.15**)

Requirement of staff in cash side after door step banking=(25-17)=8(**para3.16**)

Sanctions of Cash offices=31 staff

Excess staff=31-8=23 staff

Posts recommended to surrender in Work Study No.WSSCR-18/2018-19=13staff

Excess staff =23-13= **10 staff**

Total Staff recommended for surrender=22(Pay side) +10(Cash side) =**32 staff**

➤ **Recommendations: 32 posts** are recommended to surrender as follows:

- 1. 15 vacant posts** to surrender immediately
- 2. Remaining 17 posts** to surrender after implementation of door step banking

PART-B

During the course of works study at Cash and pay office, work study team visited Accounts Canteen and observed the work load of present Accounts canteen staff. Workload in the light of existing manpower was studied in detail on the basis of practical observation.

SAVE position of Accounts Canteen Staff/Accounts Department:

S.No	Cadre	Sanctions	Actual	Vacant
1	Manager(Canteen)	3	1	2
2	Sr. Cook	1	1	0
3	Canteen Assistant	15	6	9
	Total	19	8	11

Work Study team Observations:

- The above Canteen staff along with one Office Assistant is working in the Accounts Canteen.
- Accounts Staff Canteen caters for the refreshment and lunch as follows:
 - i. Break-fast, snacks, tea and lunch during working hours for the Accounts Staff.
 - ii. One Beverages stall: Sales of biscuits, mineral water bottles and packaged snacks maintained on monthly rental basis
 - iii. Fruit salad stall: Sales of fruit salad to the staff of Accounts department and maintained on Monthly rental basis.
 - iv. Daily sales of tea, Tiffin, lunch snacks etc. approximately Rs.7000/- to Rs.8000/- per day.**
 - v. At present 9 men (8+1) are preparing tea, Tiffin, lunch snacks etc. and maintaining the canteen for the Accounts staff.
 - vi. There are 11 vacant posts of canteen staff which can be surrendered.

Suggestions: As per Railway Board D.O.No.E(MPP)2006/1/89 dated 04.10.2006,S.No.44, Catering staff cooks, bearers etc. suggested for Outsourcing . Hence during out sourcing process, intimate his office to review the work study.

Recommendations: It is recommended to surrender 11 vacant posts of Accounts canteen staff

CHAPTER 1: INTRODUCTION

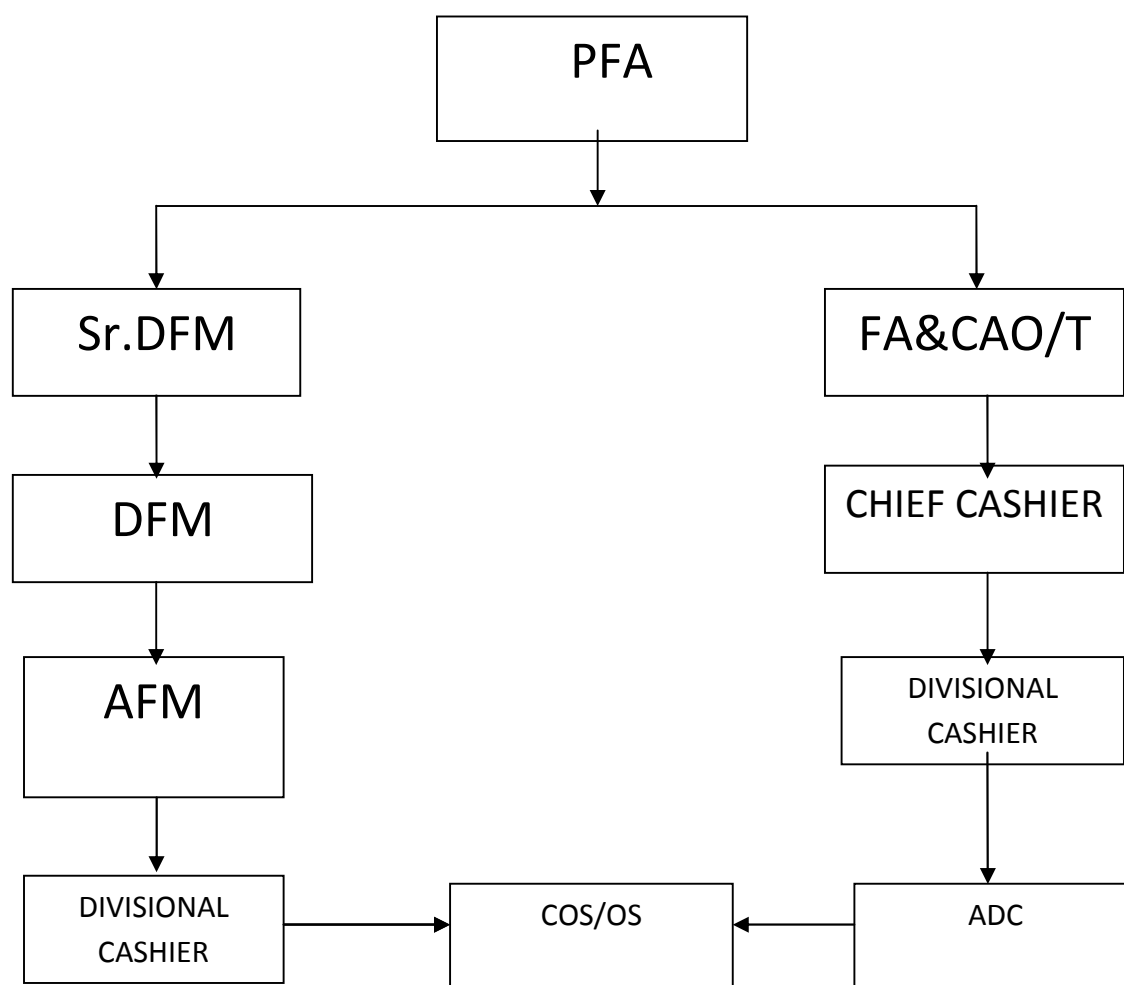
For every business "receipts and disbursement of cash" is an important activity. In Railways, revenue is generated at stations/goods shed against the sale of services in form of cash/vouchers. This cash/Voucher is remitted to Cash & Pays office from various stations. Apart from collection of cash/vouchers activity of various payments like electrical bills, payments to contractors and suppliers in forms of cash or Instruments is also handled by Cash & Pay Office at Divisional/HQ units.

Most of the man manpower of Cash & Pay Office was earlier involved in collection of receipt of cash generated at stations and payment of wages/ bills at various locations. Initially, due to lack of banking facility payment of wages was done through cash at their working depot for timely payment to staff. In recent year baking system has enhanced exponentially and has reached at even remotest locations with modern facilities like ATM etc. This has resulted into change of cash payment mode to electronic transfer of wages to bank account of the staff. All the staff has preferred ECS (Electronic Cash System) over cash payment due to its convenience. Apart from this, cash collected at various depots/Stations was earlier secured in cash bags and transferred through 'Cash Safe' by nominated train to Cash & Pay Office, which was later manually verified, counted and remitted to bank. After improvement in banking facilities Railways has made agreement with various banks for point to point collection of cash at stations itself. At goods shed the e-payments system has also been introduced. These factors have resulted into reduction of cash transfer at Cash & Pay Office. In view of the above, It is necessary to assess the impact of these changes on the workload of Cash & Pay Office staff, who are directly or indirectly involved in these activities.

2.0 EXISTING SCENARIO

Cash & Pay department works under FA&CAO (T). There are two Cash Offices of 7 pay offices in SC Rly. One Cash office is situated at PF. No. 1/ Secunderabad station another at DRM Office/Vijayawada. One Pay office is near Lekha Bhavan/SC other six Pay Offices at BZA, RYPS, GNT, GTL, CRS/TPTY and NED.

2.1 ORGANISATIONAL CHART



2.2 Locations of Cash& Pay Offices/SCR:

Following are cash offices at various locations:

1. **Cash Office/Secunderabad:** Covers all the stations in Secunderabad division, Hyderabad Division, Nanded Division and some of the stations of GTL, GNT& BZA divisions.
2. **Cash Office/Vijayawada:** Covers most of the stations in BZA, GTL &GNT Divisions.

Following are Pay offices at various locations:

1. Pay Office/Secunderabad
2. Pay Office/BZA
3. Pay Office/RYPs
4. Pay Office/GNT
5. Pay Office/GTL
6. Pay Office/CRS/TPTY
7. Pay Office/NED

2.3 SAVE position of Cash& Pay Office of All Units:

S.No	Cadre	Grade Pay	Sanctions	Actual	Vacant
Pay side					
1	Sr.DC Pay	Rs4600	21	19	2
2	IOC	Rs4200	18	0	18
Total			39	19	20
Cash side					
1	Sr.DC Cash	Rs4600	2	2	0
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3	Head Shroff	Rs2400	7	5	2
4	Sr.Shroff	Rs2400	4	0	4
5	Jr.Shroff	Rs1900	2	1	1
Total			17	10	7
Cash&Pay Ministerial Staff					
1	Chief OS	Rs4600	5	4	1
2	OS	Rs4200	15	13	2
3	Sr.Clerk	Rs2800	4	0	4
4	Jr.Clerk	Rs1900	1	0	1
Total			25	17	8
Grand Total			81	46	35

2.4 Work load of Pay Office/ Head Quarter /SC:

Counter-1: workload load of Counter-1 for the month of January 2020:

S.No.	Work load for the month of January 2020	SC Division		HYB Division	
		Cash in Rs.	No. of instruments	Cash in Rs.	No. of instruments
1	Cash Amount Paid	1,53,750	9 Bills	2,32,040	31 Bills
2	Cash Amount Received	12,40,161	106 MCRs	8,07,074	104 MCRs
3	DDs/Cheques Paid	15,94,26,495	292 chqs	44,08,869	95 DD/chqs
4	DDs/Cheques received	3,50,15,126	83 chqs	1,24,25,314	62 DD/chqs
	Total	19,58,35,532	490	1,78,73,297	292

Counter-2: workload load of counter-2 for the month of January 2020:

S.No.	Work load for the month of January 2020	Work shop/LGD		Construction	
		Cash in Rs.	No. of instruments	Cash in Rs.	No. of instruments
1	Cash Amount Paid	1,60,291	19 Bills	17,60,801	17Bills
2	Cash Amount Received	4,94,974	51 MCRs	28,668	10 MCRs
3	DDs/Cheques Paid	13,67,991	19 chqs	6,06,842	6 DD/chqs
4	DDs/Cheques received	96,57,138	6 chqs	7,45,93,307	50 DD/chqs
	Total	1,16,80,394	95	7,69,89,618	83

Counter-3: workload load of Counter-3 for the month of January 2020:

S.No.	Work load for the month of January 2020	Rail Nilayam	
		Cash in Rs.	No. of instruments
1	Cash Amount Paid	3,53,864	15 Bills
2	Cash Amount Received	4,59,091	60 MCRs
3	DDs/Cheques Paid	4,32,63,088	112 DD/chqs
4	DDs/Cheques received	7,42,29,991	86 DD/chqs
		11,83,06,034	273

Note: Work study team observed that the work load of counter-2 and counter-3 is less than counter-1. These two counters (2&3) shall be merged as one counter.

2.5 workload load of Pay Office/BZA for the month of January 2020:

S.No.	Work load for the month of January 2020	BZA Division		Construction	
		Cash in Rs.	No. of instruments	Cash in Rs.	No. of instruments
1	Cash Amount Paid	Nil	Nil	56,57,500	2 Bills
2	Cash Amount Received	1,86,069	78 MCRs	Nil	Nil
3	DDs/Cheques Paid	4,06,30,206	46 chqs	56,11,764	11 DD/chqs
4	DDs/Cheques received	6,05,93,439	198 chqs	91,837	2 DD/chqs
	Total	10,14,09,714	322	1,13,61,101	15

2.6 Workload load of Pay Office/RYPS for the month of January 2020:

S.No.	Work load for the month of January 2020	RYPS	
		Cash in Rs.	No. of instruments
1	Cash Amount Paid	Nil	Nil
2	Cash Amount Received	242	4 MCRs
3	DDs/Cheques Paid	1,07,88,450	12 DD/chqs
4	DDs/Cheques received	11,46,375	38 DD/chqs
		1,19,35,067	54

2.7 workload load of Pay Office/GNT for the month of January 2020:

S.No.	Work load for the month of January 2020	GNT	
		Cash in Rs.	No. of instruments
1	Cash Amount Paid	95,600	2 Bills
2	Cash Amount Received	20,700	18 MCRs
3	DDs/Cheques Paid	4,79,39,088	45 DD/chqs
4	DDs/Cheques received	62,43,400	36 DD/chqs
	Total	5,42,98,788	101

2.8 The workload load of Pay Office/GTL for the month of January 2020:

S.No.	Work load for the month of January 2020	GTL	
		Cash in Rs.	No. of instruments
1	Cash Amount Paid	1,85,000	5 Bills
2	Cash Amount Received	6,46,605	75 MCRs
3	DDs/Cheques Paid	1,55,68,570	87 DD/chqs
4	DDs/Cheques received	2,29,91,503	134 DD/chqs
	Total	3,93,91,678	301

2.9 The workload load of Pay Office/TPTY for the month of January 2020:

S.No.	Work load for the month of January 2020	CRS		Construction	
		Cash in Rs.	No. of instruments	Cash in Rs.	No. of instruments
1	Cash Amount Paid	Nil	Nil	6,920	3 Bills
2	Cash Amount Received	5,707	20 MCRs	Nil	Nil
3	DDs/Cheques Paid	11,61,958	30 chqs	5,197	2 DD/chqs
4	DDs/Cheques received	4,17,017	9 chqs	Nil	Nil
	Total	15,84,682	59	12,117	5

2.10 workload load of Pay Office/NED for the month of January 2020 :

S.No.	Work load for the month of January 2020	NED	
		Cash in Rs.	No. of instruments
1	Cash Amount Paid	3,17,373	43 Bills
2	Cash Amount Received	3,96,851	57 MCRs
3	DDs/Cheques Paid	72,51,860	44 DD/chqs
4	DDs/Cheques received	64,29,021	130 DD/chqs
	Total	1,43,95,105	274

2.11 Work load of Cash Office/HQs/SC for the month of January 2020:

Sr.No.	Instruments	For the Month of January 2020	Average Daily Receipt	For the Month of January 2020(in Rs.)	Average Daily Receipt
Average number of CR notes		14742	590	8300301340	332012053
Cash bags received		4622	185	49698109	1987924
2	Average number of Station DD/cheques	1250	50	507588892	20303555
3	Average number of Station Challans	5776	231	1374434764	54977390
4	Average number of ERRs	2360	94	5970282142	238811285
5	Average number of POS	1429	57	41679114	1667165
6	Average number of TRDDs	227	9	356587779	14263511
7	Average number of UPIs	15	negligible	30540	1222
	Total	11057	441	8300301340	332012053

2.12 Work load of Cash Office/BZA for the month of January 2020:

Sr.No.	Instruments	For the Month of January 2020	Average Daily Receipt	Average Daily cash Receipt (in Rs.)
Average number of CR notes		4097	164	314,52,30,751
Cash bags received		3417	137	5,75,63,618
1	Average number of Station DD/cheques	94	4	14,81,37,721
2	Average number of Station Challans	1755	70	63,75,63,155
3	Average number of ERRs	501	20	187,21,51,230
4	Average number of POS	516	21	55,69,821
5	Average number of TRDDs	239	10	42,42,43,951
6	Average number of UPIs	6	negligible	1,255
	Total	3111	125	314,52,30,751

3.0 CRITICAL ANALYSIS

PART-A

3.1 During the course of works study, work study team visited cash Offices, observed the work load and discussed the working procedure with cashiers, Shroffs and ministerial staff. Workload in the light of existing manpower was studied in detail on the basis of practical observation and data provided by the Cash Offices. An objective critical analysis was made based on practical observation of workload.

3.2 SAVE position of Cash& Pay Office of All Units in SCR:

S.No	Cadre	Grade Pay	Sanctions	Actual	Vacant
Pay side					
1	Sr.DC Pay	Rs4600	21	19	2
2	IOC	Rs4200	18	0	18
Total			39	19	20
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2	OS	Rs4200	15	13	2
3	Sr.Clerk	Rs2800	4	0	4
4	Jr.Clerk	Rs1900	1	0	1
Total			25	17	8
Grand Total			81	46	35

3.3 Duties of Staff in Pay Office:

S.No.	Category	Duties
1	Cashier Staff	The work of cashier involves Receipt of cash & cheques in Revenue counter and deposit the revenue cash into Bank after closing the counter. Receives cheques/bills from Accounts office and encash the cheque to do payments accordingly. Issue of MCRs for cash & cheques, Service Postage stamp, outside body payments (Court DDs, P-Tax, Commercial Tax-Dy. CTO and Electrical Bills)
2	OS	Receives DDs/Cheques and feed on IPASS system, Generation of MCRs for cash and Challans for DDs/Cheques. Cash Bills received from Accounts will be given PMR numbers and bills/checks are distributed to the counters. PMR cash book will be generated. Forwarding Advice(FA) book will be maintained. Daily figure of Cash & instruments, Generation of Daily reports. Generation of MCRs for DDs/ Cheques after realisation and Compilation of all reports, dispatch MCRs by post to the concerned office. Preparing Monthly progress report.

3.4 Duties of Staff in Cash Office:

S.No.	Category	Duties
1	Sr.DC (Supervisor)	Over all Monitoring, certification of shortage/ excess of cash, Preparation of Cash Book in I-Pass to submit to Chief Cashier Office, Generation of TR note for cheques as well as cash in I-Pass, Realization of Cheques/DDs and preparation of Statement Preparation of MPR.
2	ADC	Strong Room Duties: Opening of Safes in presence of TCW and RPF, Calling out of station bag Details, Distribution of Bags to the shroffs, taking Odd amount of Shroffs and sending it to Bank.
3	Head Shroff	Opening of Cash Bags, Accounting of cash, Bank Challans, ERRs, POS, DD/Cheques and TRDDs and Entered into shroff dairy and tally of Diary Amount with I-Pass, consolidation of cash and sending to bank, coordination with commercial staff for tallying TCW dairy with I-Pass on Day to Day basis.
4	Sr.DC (Pay)	These staff are working as Head Shroffs : Opening of Cash Bags, Accountal of cash, Bank Challans, ERRs, POS, DD/Cheques and TRDDs and Entered into shroff dairy, and tally of Diary Amount with I-Pass, consolidation of cash and sending to bank, coordination with commercial staff for tallying TCW dairy with I-Pass on Day to Day basis, consolidation of cash and sending to bank
5	Ch.OS	Checking and Acknowledgement of CR notes, Bank Challans, ERRs, POS, DD/Cheques and TRDDs and making Bunches Section wise i.e. Coaching and Goods feeding of

		Credit Notes in I-Pass. Taking out Daily and Monthly reports of Challans/ERRs, POS TRDDs of Coaching and Goods. To Detect/Rectify the Errors of TCWs on CR Notes on their Dairies in the Process of Cross Tally to attend IT center to solve System Problems of I-Pass i.e Errors in Data Feeding.
6	OS	Posting of CR Notes into I-Pass which includes cash, Bank Challans, ERRs, POS, DD/Cheques and TRDDs. Taking out Daily and Monthly reports of Challans/ERRs, POS TRDDs of Coaching and Goods. To Detect/Rectify the Errors of TCWs on CR Notes on their Dairies in the Process of Cross Tally to attend IT center to solve System Problems of I-Pass i.e Errors in Data Feeding
7	TCW	<p>Strong room: Cash bags and voucher bags are sorted by Accounts staff, then TCW verifies cash bags and voucher bags with the guard summary and are accounted in the strong room register book and safes receiving and despatching will be registered in the safe registered book.</p> <p>TCW will check the empty bags after handing over by the shroffs.</p> <p>TCW will witness the cash received by the shroff and Acknowledgement of CR notes, Bank Challans, ERRs, POS, DD/Cheques and TRDDs and making Bunches Section wise i.e. Coaching and Goods. TCW will Detect/Rectify the CR Notes and the details such as amount as per the instrument is noted down in their Dairies and later Process of Cross Tally with the check sheets received.</p> <p>Each Bank challan is verified according to date received, earning date, stamp and amount.</p> <p>Section irregularities register will be maintained and discrepancies in cash and Challans, ERRs, DDs and POS registers will be maintained same is informed to the station supervisors, Clerks.</p>
8	Office Assistants	Opening of safes, carrying of bags to the counters, dispatch of empty cash bags to parcel office for further dispatch to the stations. Packing of cash and Carrying cash box for the remittance to the bank.

3.5 Work load of Pay Office/ Head Quarter /SC: Head Quarter/SC Pay Office is responsible for receipt of Cash & Payment of cash/cheques in relations to pay and other payments of offices of headquarter offices/depots of SC, HYB Divisions, Work Shop/LGD, Construction, Rail Nilayam. Pay Office/HQ/SC is having 03 counters as follows:

Counter 1: SC Division and Hyderabad division.

Counter 2: Work shop/LGD and Construction.

Counter 3: Rail Nilayam/HQS.

Counter-1: workload load of Counter-1 for the month of January 2020:

S.No.	Work load for the month of January 2020	SC Division		HYB Division	
		Cash in Rs.	No. of instruments	Cash in Rs.	No. of instruments
1	Cash Amount Paid	1,53,750	9 Bills	2,32,040	31 Bills
2	Cash Amount Received	12,40,161	106 MCRs	8,07,074	104 MCRs
3	DDs/Cheques Paid	15,94,26,495	292 chqs	44,08,869	95 DD/chqs
4	DDs/Cheques received	3,50,15,126	83 chqs	1,24,25,314	62 DD/chqs
	Total	19,58,35,532	490	1,78,73,297	292

Counter-2: workload load of counter-2 for the month of January 2020:

S.No.	Work load for the month of January 2020	Work shop/LGD		Construction	
		Cash in Rs.	No. of instruments	Cash in Rs.	No. of instruments
1	Cash Amount Paid	1,60,291	19 Bills	17,60,801	17Bills
2	Cash Amount Received	4,94,974	51 MCRs	28,668	10 MCRs
3	DDs/Cheques Paid	13,67,991	19 chqs	6,06,842	6 DD/chqs
4	DDs/Cheques received	96,57,138	6 chqs	7,45,93,307	50 DD/chqs
	Total	1,16,80,394	95	7,69,89,618	83

Counter-3: workload load of Counter-3 for the month of January 2020:

S.No.	Work load for the month of January 2020	Rail Nilayam	
		Cash in Rs.	No. of instruments
1	Cash Amount Paid	3,53,864	15 Bills
2	Cash Amount Received	4,59,091	60 MCRs
3	DDs/Cheques Paid	4,32,63,088	112 DD/chqs
4	DDs/Cheques received	7,42,29,991	86 DD/chqs
		11,83,06,034	273

Note: Work study team observed that the work load of counter-2 and counter-3 is less than counter-1. These two counters (2&3) shall be merged as one counter.

3.6 workload load of Pay Office/BZA for the month of January 2020:

S.No.	Work load for the month of January 2020	BZA Division		Construction	
		Cash in Rs.	No. of instruments	Cash in Rs.	No. of instruments
1	Cash Amount Paid	Nil	Nil	56,57,500	2 Bills
2	Cash Amount Received	1,86,069	78 MCRs	Nil	Nil
3	DDs/Cheques Paid	4,06,30,206	46 chqs	56,11,764	11 DD/chqs
4	DDs/Cheques received	6,05,93,439	198 chqs	91,837	2 DD/chqs
	Total	10,14,09,714	322	1,13,61,101	15

3.7 Workload load of Pay Office/RYPs for the month of January 2020:

S.No.	Work load for the month of January 2020	RYPs	
		Cash in Rs.	No. of instruments
1	Cash Amount Paid	Nil	Nil
2	Cash Amount Received	242	4 MCRs
3	DDs/Cheques Paid	1,07,88,450	12 DD/chqs
4	DDs/Cheques received	11,46,375	38 DD/chqs
		1,19,35,067	54

3.8 workload load of Pay Office/GNT for the month of January 2020:

S.No.	Work load for the month of January 2020	GNT	
		Cash in Rs.	No. of instruments
1	Cash Amount Paid	95,600	2 Bills
2	Cash Amount Received	20,700	18 MCRs
3	DDs/Cheques Paid	4,79,39,088	45 DD/chqs
4	DDs/Cheques received	62,43,400	36 DD/chqs
	Total	5,42,98,788	101

3.9 The workload load of Pay Office/GTL for the month of January 2020:

S.No.	Work load for the month of January 2020	GTL	
		Cash in Rs.	No. of instruments
1	Cash Amount Paid	1,85,000	5 Bills
2	Cash Amount Received	6,46,605	75 MCRs
3	DDs/Cheques Paid	1,55,68,570	87 DD/chqs
4	DDs/Cheques received	2,29,91,503	134 DD/chqs
	Total	3,93,91,678	301

3.10 The workload load of Pay Office/TPTY for the month of January 2020:

S.No.	Work load for the month of January 2020	CRS		Construction	
		Cash in Rs.	No. of instruments	Cash in Rs.	No. of instruments
1	Cash Amount Paid	Nil	Nil	6,920	3 Bills
2	Cash Amount Received	5,707	20 MCRs	Nil	Nil
3	DDs/Cheques Paid	11,61,958	30 chqs	5,197	2 DD/chqs
4	DDs/Cheques received	4,17,017	9 chqs	Nil	Nil
	Total	15,84,682	59	12,117	5

3.11 workload load of Pay Office/NED for the month of January 2020 :

S.No.	Work load for the month of January 2020	NED	
		Cash in Rs.	No. of instruments
1	Cash Amount Paid	3,17,373	43 Bills
2	Cash Amount Received	3,96,851	57 MCRs
3	DDs/Cheques Paid	72,51,860	44 DD/chqs
4	DDs/Cheques received	64,29,021	130 DD/chqs
	Total	1,43,95,105	274

3.12 Critical Examination of Pay Offices: During the course of works study, work study team visited Pay Offices, observed the work load and discussed the working procedure with officers, supervisors, cashiers and ministerial staff. Workload in the light of existing manpower was studied in detail on the basis of practical observation and data provided by Pay Offices.

The following observations are made:

10. Working hours of the office 10.00 hours to 17.00 (6 day working)
11. Counter Opens at 10.30 hrs and closes at 14.30 hours (4 hours)
12. It is observed that average time taken to check the instrument and enter in the register, it takes about 5 minutes
13. To feed the details in the IPAS and to generate MCR, it takes about 3 minutes
14. After collecting realisation TR notes from SBI, to feed the data in IPAS and to generate MCR, it takes about 3 minutes
15. Finally to dispatch MCRs to the concerned Offices, it takes about 2 minutes
16. Total time taken to the entire process = $5+3+3+2=13$ minutes
17. No of money instruments can be dealt per day per unit = $4 \times 60 / 13 = 18.46 = 19$ instruments
18. One man is required to process 19 instruments per day per unit.
19. Man power required to process the instruments Unit wise:

S.No.	Unit	No. of instruments dealt during January 2020(A)	Average No. of instruments dealt per day (B)=(A/25 days)	Staff required (C)=B/19 instruments
1	Counter-1: SC, HYB divisions	782	31.28=say 32	1.68=2
2	Counter-2 :Rail Nilayam, Workshop/LGD, Construction	451	18.04=say 19	1
3	BZA Pay Office	337	13.48= say 14	0.73=1
4	RYPS Pay Office	54	2.16= say 3	0.16=1
5	GNT Pay Office	101	4.04= say 5	0.26=1
6	CRS/TPTY Pay Office	64	2.56= say 3	0.16=1
7	GTL Pay Office	301	12.04= say 13	0.68=1
8	NED Pay Office	274	10.96= say 11	0.58=1
	Total staff required for Pay Offices			9
	Super visor staff required at SC, BZA			02
	Total			11
	LR @12.5%			1.375=2
	Grand total			13

3.13 Work load of Cash Office/HQs/SC for the month of January 2020:

Sr.No.	Instruments	For the Month of January 2020	Average Daily Receipt	For the Month of January 2020(in Rs.)	Average Daily Receipt
Average number of CR notes		14742	590	8300301340	332012053
Cash bags received		4622	185	49698109	1987924
2	Average number of Station DD/cheques	1250	50	507588892	20303555
3	Average number of Station Challans	5776	231	1374434764	54977390
4	Average number of ERRs	2360	94	5970282142	238811285
5	Average number of POS	1429	57	41679114	1667165
6	Average number of TRDDs	227	9	356587779	14263511
7	Average number of UPIs	15	negligible	30540	1222
	Total	11057	441	8300301340	332012053

Note: 8(eight) Commercial staff i.e two ECRCs and 6 (six) CCC and 1 (one) Operating Staff (Deputy SS) are working as TCWs (Traffic cash Witness) in this Office. 3 (three) office Assistants of accounts departments are also working in this office.

3.14 Work load of Cash Office/BZA for the month of January 2020:

Sr.No.	Instruments	For the Month of January 2020	Average Daily Receipt	Average Daily cash Receipt (in Rs.)
Average number of CR notes		4097	164	314,52,30,751
Cash bags received		3417	137	5,75,63,618
1	Average number of Station DD/cheques	94	4	14,81,37,721
2	Average number of Station Challans	1755	70	63,75,63,155
3	Average number of ERRs	501	20	187,21,51,230
4	Average number of POS	516	21	55,69,821
5	Average number of TRDDs	239	10	42,42,43,951
6	Average number of UPIs	6	negligible	1,255
Total		3111	125	314,52,30,751

Note: 5(five) Commercial staff are working as TCWs (Traffic cash Witness) in this Office. 2 (two) Office Assistants of accounts departments are also working in this office.

3.15 Critical Examination of Cash Offices: During the course of works study, work study team visited Cash Office, observed the work load in the light of existing manpower was studied in detail on the basis of practical observation and data provided by Cash Office. Cash Office staff is entrusted with various activities like checking and making manual entries of CR notes in respective registers, making entries regarding details money instruments (i.e. DDs/Cheques, ERRs, TRs, TRDDs, POS, UPIs) in IPASS.

The following observations are made:

9. Working hours of the office 09.00 hours to 16.00(6 day working)
10. There are four counters in cash Office /SC
11. Counter Opens at 10.00 hrs and closes at 15.00 hours (5 hours)
12. average time taken for counting cash and make entries in the Shroff diary =5
13. average time taken for one instrument to check and make entries in the registers=3
14. average time taken to check and feed in the IPASS = 2minutes

15.Total time taken to process one instrument=10 minutes

16.No of money instruments that can be dealt by one staff per day=5X60/10=30

20.Man power required to process the instruments Unit wise:

S.No.	Unit	Average No. of instruments dealt per day(A)	Staff required(B)=A/30=
1	Cash Office/ SC	441(Para3.13)	441/30=14.7=15
2	Cash Office/ BZA	125(Para3.14)	125/30=4.16=5
	Total	566	20
	Supervisory staff required at SC,BZA		02
	Total Staff required		22
	LR @12.5%		2.75=3
	Grand total		25

3.16 Door step Banking:

- Railways have been directed to go ahead for cash pick up arrangement with SBI/ other nationalised banks subject to cost-benefit analysis with tangible saving in terms of staff cost, reasonability of rates and safeguard of Railways interest etc. (**Railway Board Lr. No.2015/AC-II/9/5 dated 23.02.2016**)
- 100% coverage of direct remittance of station earnings in Banks is one of the items of 100 days action plan of Ministry of Railways. (**Railway Board Lr. No.2019/AC-II/9/10 dated 06.08.2019**)
- Cashiers & Shroffs of cash & Pay department having being declared surplus. Where the posts are not vacant and staff are working against them, 'special supernumerary' posts in the same grade are to be created. (**Railway Board Lr. No.2006/AC-II/20/10(Pt)dated 17.10.2016**)

South Central Railway entered into a Memorandum of Understanding with State Bank of India in connection with Doorstep Banking for direct pickup of earnings covering all 585 Railway stations over SCR. At present, the earnings generated at smaller railway stations each day are sent through cash bag dropped in the 'cash chest' available with the Guard of the nominated trains while in case of major stations, earnings are remitted by the concerned commercial supervisor at the nominated nearest banks, which necessitates that Security escorts from Railway Protection Force (RPF) personnel accompany the official, besides entailing the added onus of arranging transportation. The existing procedure held scope for delay in remittances of cash owing to various factors such as holidays, availability of man power & cash chest etc. The newly introduced facility of door step banking as per the MoU will do away with the difficulties faced earlier.

Advantages:

- The direct pick up of cash from all the railway stations on SCR as per the MoU dispenses with the tedious and complex activity of movement of cash earnings through "Cash Safes" by trains.
- This will enable hassle free collection of traffic earnings by SBI and remittance into Government account avoiding delay in transmission of traffic cash earnings.
- Staff cost will be reduced due to Door step Banking.
- All the railway stations will have uniform cash remittance mechanism.
- Real time information about the cash being deposited by different stations which will help in better supervision and accountability .

Due to direct collection of station cash/DDs/Cheques to banks (**Door Step Banking**), the working of Cash office has remained to just opening of the bags and handing over the CR notes to TCW. Moreover this staff is entrusted with various activities like making manual entries in respective registers, making entries in IPASS of the DDs/Cheques, Challan & CR notes etc. Work study team after discussion with the concern staff, it was revealed that duties of Shroffs/Cashiers are eliminated and these staff become redundant after implementation of Door step banking. Therefore Work study team recommended for surrender of 17 posts of shroffs/Cashiers after implementation of doorstep banking.

Surplus staff due to Door step Banking=17shroffs/cashiers

3.17 Excess Staff in Cash& Pay Office:**Pay side:**

Sanctions of Pay offices=50

Requirement of staff in pay side=13(**para3.12**)

Excess staff=50-13=37

Posts recommended to surrender in Work study No.WSSCR-18/2018-19=15

Excess staff =37-15=**22 staff**

Cash side:

Requirement of staff in cash side at present=25(**para3.15**)

Requirement of staff in cash side after door step banking=(25-17)=8(**para3.16**)

Sanctions of Cash offices=31 staff

Excess staff=31-8=23 staff

Posts recommended to surrender in Work Study No.WSSCR-18/2018-19=13staff

Excess staff =23-13= **10 staff**

Total Staff recommended for surrender=22(Pay side) +10(Cash side) =**32 staff**

3.18 Recommendations: 32 posts are recommended to surrender as follows:

- i. 15 vacant posts to surrender immediately
- ii. Remaining 17 posts to surrender after implementation of door step banking

PART-B

During the course of works study at Cash and pay office, work study team visited Accounts Canteen and observed the work load of present Accounts canteen staff. Workload in the light of existing manpower was studied in detail on the basis of practical observation.

3.19 SAVE position of Accounts Canteen Staff/Accounts Department:

S.No	Cadre	Sanctions	Actual	Vacant
1	Manager(Canteen)	3	1	2
2	Sr. Cook	1	1	0
3	Canteen Assistant	15	6	9
	Total	19	8	11

3.20 Work Study team Observations:

- The above Canteen staff along with one Office Assistant is working in the Accounts Canteen.
- Accounts Staff Canteen caters for the refreshment and lunch as follows:
 - vii. Break-fast, snacks, tea and lunch during working hours for the Accounts Staff.
 - viii. One Beverages stall: Sales of biscuits, mineral water bottles and packaged snacks maintained on monthly rental basis
 - ix. Fruit salad stall: Sales of fruit salad to the staff of Accounts department and maintained on Monthly rental basis.
 - x. **Daily sales of tea, Tiffin, lunch snacks etc. approximately Rs.7000/- to Rs.8000/- per day.**
 - xi. At present 9 men (8+1) are preparing tea, Tiffin, lunch snacks etc. and maintaining the canteen for the Accounts staff.
 - xii. There are 11 vacant posts of canteen staff which can be surrendered.

3.21 Suggestions: As per Railway Board D.O.No.E(MPP)2006/1/89 dated 04.10.2006,S.No.44, Catering staff cooks, bearers etc. suggested for Outsourcing . Hence during out sourcing process, intimate his office to review the work study.

3.22 Recommendations: It is recommended to surrender 11 vacant posts of Accounts canteen staff

4.0 FINANCIAL REPERCUSSIONS:

4.1 If the recommendations are accepted, the recurring savings on surrender of the under mentioned posts of Cash and Pay office and Accounts Canteen staff in Accounts Department over SCR would be as follows:

Category	Scale		No. of posts	Mean Pay	DA @ 17 %	Emoluments P.M (in Rs.)	Total Emoluments P.A (in Rs.)
	From	To					
Cashiers/shr offs/ IOC/OS (PART-A)	35400	47600	32	41500	7055	1553760	18645120
Accounts Canteen staff (PART-B)	18000	24200	11	21100	3587	271557	3258684
Total							21903804

On implementation of the recommendations of Work-study report, an annual savings of **Rs. 219.03 lakhs** can be achieved.

** ** *

5.0 RECOMMENDATIONS:

S.No.	Description	Para No.
It is recommended to Surrender of 32 posts of Cash & Pay Office and 11 posts of Accounts Canteen Staff as follows:		3.18 (PART-A)
I.	7 vacant posts (after surrender of 28 posts on account of Work Study No.WSSCR-18/2018-19) to surrender.	
II.	Remaining 25 posts to surrender after implementation of door step banking	3.22 (PART-B)
III.	It is recommended to surrender 11 vacant posts of Accounts canteen staff	
