



**REVIEW OF STAFF STRENGTH  
OF  
CASH & PAY OFFICES  
OF  
ACCOUNTS DEPARTMENT  
OVER  
WESTERN RAILWAY**

**(No. G.463/WR/WS-06/2019-20)**

-----

Led by:	Guided by:	Study Conducted by:
<b>Shri Rakesh Kumar Dy. Secy.(PG)-CCG</b>	<b>Shri S. Sharma SWSO-CCG</b>	<b>Shri Arun Sarfare (CWSI/CCG)</b>
		<b>Assisted By</b>
		<b>Shri Umesh Mhatre - ( CWSI-CCG)</b>
		<b>Shri. Sheenu Panicker - (CWSI- CCG)</b>
		<b>Shri. Ashish Dubey - (CWSI- CCG)</b>

-----

**Central Planning Organization  
Headquarter  
Churchgate , Mumbai-400020**

**...0...**

# INDEX

<i>Chapter No</i>	<i>Description</i>	<i>Page No.</i>	
		<i>From</i>	<i>To</i>
	Executive Summary	3	
	Acknowledgement	4	-
	Terms of Reference and Synopsis	4	-
	Methodology	5	-
	Summary of Recommendation	6	-
1	Introduction	7	9
2	Critical Analysis of Work Load and Manpower Assessment	10	33
3	Financial Implications	34	

## EXECUTIVE SUMMARY

<u>Sr.No.</u>	:	06
<u>Study No.</u>	:	WR/WS-06/2019-2020
<u>Case No.</u>	:	G.463/WR/WS-06/2019-2020
<u>Subject</u>	:	Review of staff strength –Accounts Department- Cash & Pay Offices – over Western Railway.
<u>Area</u>	:	Western Railway
<u>Divisions</u>	:	Six
<u>Department</u>	:	Cash & Pay
<u>Authority recommending study</u>	:	AGM-CCG.
<u>Total No. of Recommendation</u>	:	One
<u>Summary of Recommendations</u>	:	At page 6
<u>Projected man power for surrender</u>	:	

Category	Existing Cadre	Man on roll	Proposed Cadre	Proposed for surrender	Vacant post
Group 'C' (From Level 1 to Level 7 )	203	135	146	57	68
Total	203	135	146	57	68

Financial Implications :Recurring saving of @ Rs.5.72 Crores per annum  
on implementation of Work Study Report

oo0oo

### ***ACKNOWLEDGEMENT***

The Work Study Team of Central Planning Organisation, Western Railway, Churchgate, Mumbai-400020 is grateful to Shri J.S.Verma Asstt.Chief Cashier/Cash & Pay Churchgate for their valuable guidance.

The Study Team is also thankful to all the staff of Cash & Pay Departments for the whole hearted co-operation and suggestion extended during the course of Work study.

### ***TERMS OF REFERENCE***

Due to technological up-gradation of banking system, there is vast development in core banking. To keep in pace with the new technological developments, Railways have also followed suit and changed for the good it's Cash & Pay transactions. The on-going decentralization of Cash & Pay activities, it was found necessary to assess the requirement of manpower and also to assess the implementation of Railway Board's policy in this regard and the difficulties being faced.

### ***SYNOPSIS***

With the advent of e-banking, the dealing in financial transactions has become convenient, easy, & fast and many features have been added. The Railways would like to be its receipt & disbursal transactions under its ambit. However, the infrastructure developed by the banks is still inadequate to handle with the Railway transactions due to Railway having affluent locations and typical working.

Similarly, for Direct Deposit Accounts for remittance of Railway cash at Banks are not readily accepting it either due to inadequate infrastructure or ignorance though RBI & Finance Ministry has authorized PSB to accept Railway Cash. There should be better co-ordination between the Railway administration and the Banks so that maximum areas are covered through e-Banking.

...o0o...

## Methodology

The Duty List and data connected with the existing working and work load submitted by individual employees has been analysed so as to arrive at optimum level of number of employees, keeping in view the actual work requirement, resulting in optimum use of available human resources.

After direct observations at work place and discussion with the staff, the workload arising from the Duty List has been determined in terms of man hours. The workload also includes Fatigue Allowance and other types of work like attending Officers / Visitors / Telephones etc. As per the actual man hours available for different categories of staff, the percentage utility for each category and average percentage utilization for office work has been calculated. Accordingly, requirement of man power has been determined on the basis of existing work load including in-built LR.

Assessment of Manpower requirement has been worked out on the basis of effective working hours available per person.

According to working hours applicable to Cash and Pay Offices over Western Railway of Accounts Department, calculation of **Monthly Effective working hours** available per person is as given below :-

### Working hours :

Monday to Friday, from 10.00 hrs. to 17.30 hrs.  
(Lunch Time- 13.30 hrs. to 14.00 hrs.)

Saturday, from 11.00 hrs. to 15.30 hrs.  
(Lunch Time- 13.30 hrs. to 14.00 hrs.)

Number of days in a year = 365 days  
Number of Holidays in a year :

- |      |                 |           |
|------|-----------------|-----------|
| i)   | Public Holidays | :-16 Days |
| ii)  | R.H.            | :-02 Days |
| iii) | Casual Leaves   | :-08 Days |
| iv)  | Sundays         | :-52 Days |

-----	
Total	:-78 Days

Maximum working days in a year = 365 - 78 = 287 days

Maximum working hours in a day (Monday to Friday ) = 7.1/2 hrs

Less hours for Fatigue Allowance & Lunch Time in a day = 1.00 hrs

Actual working hours in a day = 6.1/2 hrs

Maximum working hours in a day (Saturday ) = 4.1/2 hrs

Less hours for Fatigue Allowance & Lunch Time in a day = 1.00 hrs

Actual working hours in a day = 3. 1/2 hrs

### Total man hours available in a year/ per person

=(235 x 6.1/2 hrs =1527 hrs.)+(52 x 3.1/2 hrs = 182 hrs.) = **1709 hrs**

(**Note:** As per the norms followed under Work Study while calculating Working hours, only ½ hr. Lunch Break per day is admissible, But, it may be noted that in the above calculations a more liberal approach has been adopted and an additional ½ hr. Fatigue Allowance per session is also taken into consideration, making a total relaxation period of 1.00 hrs. per day.)

Considering 287 working days in a year and total man hours available in a year/ per person = ( 235 x 6.1/2 hrs = 1527 hrs.) + (52 x 3.1/2 hrs = 182 hrs. ) = 1709 hrs per day as actual hours (after giving fatigues/lunch time/time for personal needs as 1 hour per day) the total man hours per year works out to **1709 hours** per employee.

## **SUMMARY OF RECOMMENDATIONS**

<b>Sr. No.</b>	<b>Recommendations</b>	<b>Para</b>
1.	After review of staff strength vis-a-vis workload of Cash & Pay department on Western Railway, it is found that there are <b><u>57</u></b> Group 'C' post(From Level 1 to Level 7 ) excess in the Cash & Pay Offices on Western Railway, which are recommended for surrender.	2.4.0

## CHAPTER - I

### INTRODUCTION

#### 1.0 Introduction:-

Indian Railways is the largest transport organization in India. Western Railway is a major contributor to the business volume of Indian Railways. Railway system has very robust and well defined system of working in any sphere of its activity. In the case of Cash & Pay also, the system is well managed since long. The Railways Cash & Pay department worked very efficiently even before the advent of the e-banking. The far remote areas on the Railway line were efficiently served by the Railway's Cash & Pay Department in the form of systematic collection of Railway revenue from each point, accountal and deposit in the Railway's accounts. In the same way, the disbursal of timely salary to its employees spread over the entire Railway network and it's esteemed customers.

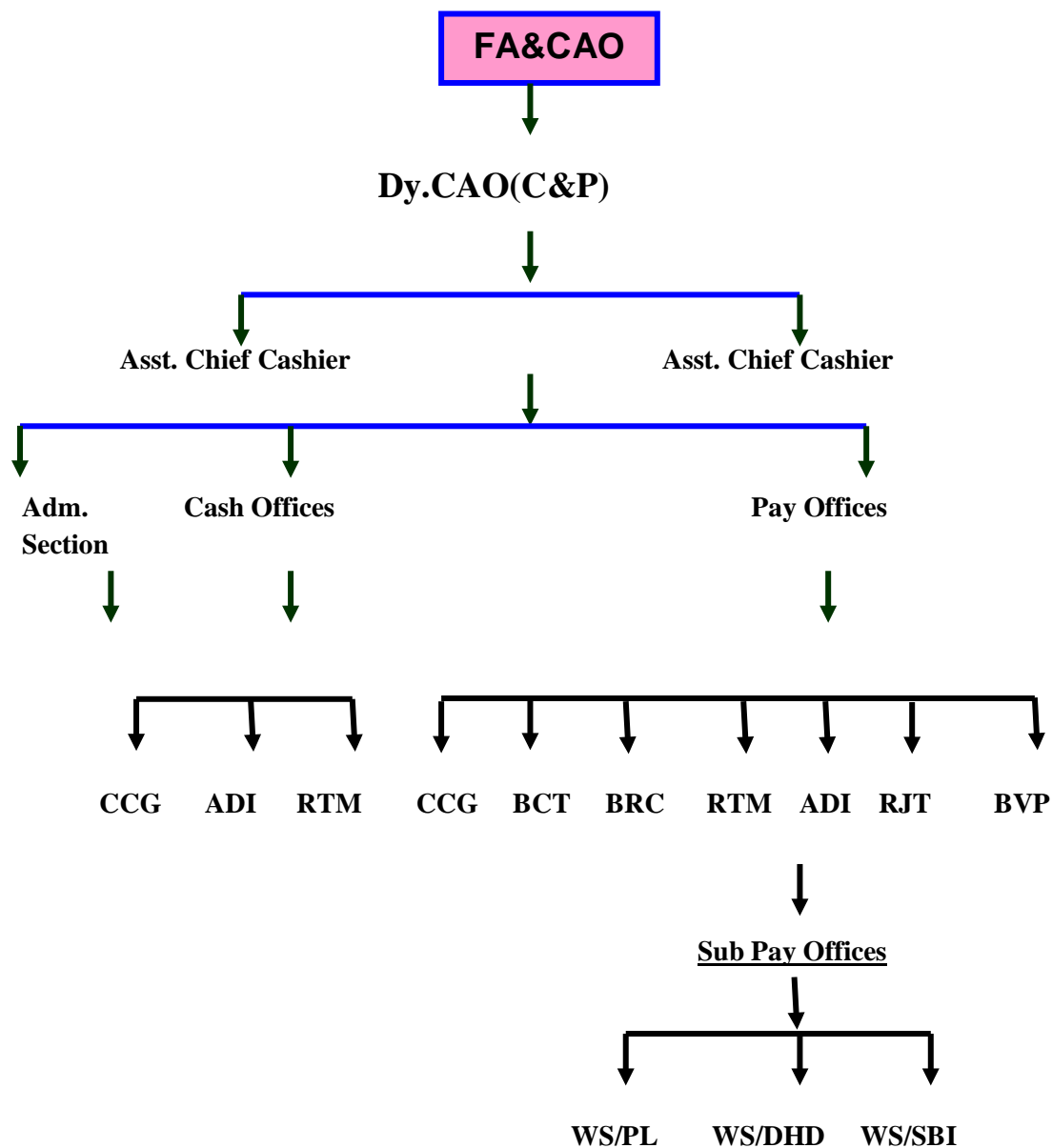
However, the banking system has evolved an innovative system after the inception of electronic media. Now, with the advent of the e-banking, facilities such as anywhere, everywhere and all time banking at low cost or no cost at all has prompted Railways to switch over to new mode of banking. Also there is transparency of all transactions.

Cash and Pay Offices of Western Railway are situated at Churchgate, Mumbai Central, Baroda, Ahmedabad , Ratlam, Rajkot, Bhavnagar and Sub- Pay Office at Workshops – Parel / Dahod / Sabermati.

### 1.1.0 Organizational setup :

The Cash & Pay Dept. is directly under the control of FA&CAO. It's day to day activities are looked after by Dy.FA&CAO (Cash & Pay)-Churchgate and two Assistant Chief Cashier at HQ level and by Sr.DFA at Divisional level.

On the Western Railway there are 3 Cash offices and 10 Pay offices as follows :





### 1.2.0 Cadre Position :-

The cadre of Cash & Pay offices over Western Railway as on 03.06.2019 is as under:-

	Cash Office			Pay Office			TOTAL		
	S	A	V	S	A	V	S	A	V
Cashiers/Shroffs	33	22	11	79	59	20	112	81	31
Ministerial	21	16	05	33	17	16	54	33	21
Group 'D'-Assistant	10	08	02	21	10	11	31	18	13
Drivers	<u>02</u>	<u>00</u>	<u>02</u>	<u>04</u>	<u>03</u>	<u>01</u>	<u>06</u>	<u>03</u>	<u>03</u>
<b>Total</b>	<b>66</b>	<b>46</b>	<b>20</b>	<b>137</b>	<b>89</b>	<b>48</b>	<b>203</b>	<b>135</b>	<b>68</b>

S – Sanctioned Cadre    A – Actual on Roll    V – Vacancy

### 1.3.0 Function of Cash & Pay offices:

Receipt & disbursal of payments is the integral part of the working of the Railways, as in any other organization.

The volume of transactions in Railway is relatively large due to its vastness and varied functions.

All the incoming and outgoing financial transactions are routed through the Cash & Pay office. Hence, it maintains the balance sheet of the state of affair of the organization. Cash office mainly deals with the receipt side, while the pay office deals with the disbursal side of the transactions.

Accounts Department keeps the books of accounts, while its sister concern deals with physical realization or disbursal of the transaction.

### 1.4.0 Policy of Railways :

As per the directives received from Central Vigilance Commission, the following instructions are envisaged.

- Payment to all supplies / vendors refund of various nature and other payments should be made through electronic payment mechanism at all centres where such facilities are available in the banks.
- Salary and other payments to the employees at such centres should also be made through ECS where such facilities exist.
- The Cash office shall dispatch one copy of the advice to the party in the same manner in which cheques are dispatched at present. The last copy of the advice shall be attached with the bill by the Cash office.

## **CHAPTER-II**

### **2.0 Critical Analysis of Work Load and Manpower Assessment**

#### **2.1 The scope of work of the staff working in Cash and Pay offices over Western Railway along with critical analysis of their work load is elaborated as under :**

#### **2.2 The main functions of Cash offices:-**

The Cash offices on Western Railway are located at CCG,RTM &ADI . The receipt, counting and proper accountal & disposal of station remittances and other Cash receipts of the Western Railway including sorting, custody of Cash & depositing it in the designated banks and prompt credit to Government account is the responsibility of the Cash office (Accounts Department).

The movement of Travelling Cash safes & empty Cash bags to stations, watch the remittance of stations & Cash remittance witness at the Cash office are the functions of the Head Cash Witness and his staff (Commercial Department).Cash branch is responsible for the Receipt, accountal and safe custody of all station earnings, received through station cash Bags ( Cash, Challans, Instruments, ERR)received in the travelling cash safes and through couriers .

Thus there are 3 such sections dealing with Cash remittance:

- Shroffs section.
- Traffic checks sheet section.
- Cashier's Cash Book & Govt. Securities section.

#### **2.3.1.0 Cadre of Cash office HQ /Churchgate :-**

Category	Sanction cadre	Man on Roll
Ministerial	13	11
Cashiers/Shroffs	14	14
Assistant /Gr 'D'	06	05
<b>Total</b>	<b>33</b>	<b>30</b>

#### **2.3.1.1 Scope of work:-**

The work load of Cash Office/Churchgate is distributed between-

- 1) **Administrative section**
- 2) **Check sheet section**
- 3) **Shroffing Section**

All Establishment and Administrative work of Cash & Pay offices is deals in Administrative section (Ministerial staff). Check sheet section (Ministerial staff) maintains record of station earning. The cash and other receipts received as remittance from stations is counted and deposited in the bank after due procedure by shroffing section(Cashiers/Shroff staff). Cash Office at CCG received cash remittance from CCG, BCT and BRC Divisions.

### **Daily Working of Cash office CCG –**

2016-17	Rs. 30 lacs daily cash Rs 2 to 3 Crores Instruments 7 to 8 Counters
2017-18	Rs 30 Lacs daily Cash Rs 2 to 3 Crores Instruments 7 to 8 Counters
2018-19	Since May 2018 Cash Nil Since May 2018 Instruments Nil 6 to 7 Counters

### **Working of staff:-**

#### **1)Shroffing of Station Earnings:-**

- a) Checking of Treasury Remittance Note (T R Notes)
- b) Checking of POS (Point of sales)
- c) Preparation of TID wise statement of POS
- d) Checking of UPI
- e) Checking of NEFT/RTGS/ERR No . & IKC No. with Bank Branch Name & date
- f) Posting of the above details in cash book

#### **2)Receiving & distribution of Sealed Covers/ Cash Bags to staff.**

#### **3) Monitoring of station Earnings**

#### **4) Daily Print of DMS ( Daily Main Scroll ) of IDBI Bank from Email & Checking of same with T R Note**

#### **5) Preparation of Cash Book**

#### **6) Tallying the amount of cash book with Checksheet**

#### **7)Maintaining of Debit /Credit Register against the remark posted on C R Note**

#### **8) Maintaining of Dagina Book manually and reconciliation of same with Checksheet**

#### **9) Holding of Strong Room Keys**

### **Last three years work load in Check Sheet Section:-**

New system of IPAS –Cash Module developed by CRIS has been introduced in 2017 with Shroff ID.

Traffic earning data entered by clerks in old system (AFRES) and also in new system of IPAS- Cash Module . Work load has been in IPAS-Cash Module as per following:

1. POS Data Base entry approx.. 125 to 150
2. IKC(E-Payments )entry approx.. 40 to 50
3. UPI Payments entry approx.. 10 to 15
4. TR-DD entry approx. . 20 to 25
5. Back date entry , double date transaction entry during monthly closing period approx. 1 week
6. Bank clearance date entry , and also selection of Bank branch.
7. Dependence on fast internet connectivity for online IPAS work

### 2.3.1.2 Critical Analysis of Workload:

Sr. No.	Description of workload	Required Man hours/year
1	i)The work of Administration Section(Ministerial staff) is dealing with Establishment and administrative work of Cash and Pay offices of Western Railway (Total Sanctioned Cadre- 203 staff) i.e. Creation, abolition, downgraded, restoration of the post, Recruitment, Suitability, PRT work, Selection, Retirement, Settlement, Pension, Pay fixation, Maintenance of Service sheets, Preparation Pay bill, Pass & PTO, Leave, Allotment of Rly. Qtr. Work, PCDO, Maintenance of CRs, Remarks on RTI/ Union / Court item, Audit matter, Honorarium, DAR cases, Railway Week Award / Group Awards, Security Deposit of Staff, Income Tax related work etc.	9895
	ii) Leave Reserve	1236
	Total	<b>11131</b>
	<b><u>Thus staff required in Administration Section</u></b> <b><u>(Ministerial staff)= 11131 / 1709 = 6.51 Say = 7 staff</u></b>	
2	i)Check sheet section (Ministerial staff) maintains record of station earning. CR Notes are received by Check sheet section are posted in register date wise , division wise, section wise. Preparation of cash book of total traffic, earning. Preparation of summary of check sheets, Preparation of station challans ,Check sheet – check of vouchers – NIT preparation, Position of daily earnings ,Cash in transit, Monthly statement of late earnings, Correspondence, MPR, Indents, staff problem , Monitoring of Cash –In- Transit, Reporting about the stations that remitted their station earning delay, Correspondence with Commercial Department in regard to Short Remitted/irregular Receipt of earning from Station etc.	6520
	ii)Leave Reserve	815
	Total	<b>7335</b>
	<b><u>Thus staff required in Check sheet section</u></b> <b><u>(Ministerial staff) = 7335 /1709 =4.29 Say = 4 staff</u></b>	

3	i) The main duties of Cashiers/Shroffs are General Supervision , the receipt, accountal and safe custody of all station earnings received through station cash bags (Cash, Challans, Instruments, ERR) received in the Travelling Cash Safes and through Couriers. Cashiers /Shroff received station earnings remittance from stations is counted and deposited in the bank for prompt credit to Government account after due procedure. TC Safe boxes are received everyday and distributed for shroffing. Correspondence with Stations, Traffic Account, Commercial Department in regard to non-receipt or short remittance in station earning, Proper records are to be maintained for missing station earning, Timely chase up with bank for realization of instruments, Timely submission of Monthly Progress Report to HQ office, Coordination with Commercial Department for clearance of T.C. Safes and its movement in sections. Check & Tally the Cash-Book & other relevant record. Ensure that all hard cash received in the day is properly consolidated and kept under the vault. Verifying of record books and to sign all registers like, TC Safes register, Cash bags distribution register, Cash bags distribution register, Shroff Diaries etc. being correctly maintained, Forwarding the record e.g. CR Note, Traffic Check Sheet, Treasury Challan, NITs etc. to Traffic Accounts Office, Providing the daily information to Headquarter Office in regards to CRB Earning Position & periodically missing earning station position to Traffic Accounts and Commercial, Checking of Honorarium Claims & TA Bills etc. of staff etc.	20690
	ii) Leave Reserve	2586
	Total	<b>23276</b>
	<b><u>Staff required in Shroffing section =23276/1709 =13.61 Say 14 staff</u></b>	
4	The Assistant staffs are required for the day to day working of the Cash Office i.e bundling and sealing of cash bundles, safely depositing in safe vault, carrying of cash to the Bank along with escorts. Opening of TC cash, safe handling of TC safes in cash office.The work study team proposes of <b><u>5 posts</u></b> Assistant staffs in cash office/ Churchgate.	

**Proposed Cadre required with Summary of Cash Office HQ/CCG is as under**

Category	Sanction cadre	Man on Roll	Proposed staff
Ministerial	13	11	11
Cashiers/Shroffs	14	14	14
Assistant (Group- D)	06	05	05
<b>Total</b>	<b>33</b>	<b>30</b>	30

### 2.3.2.0 Cadre of Cash office - Ratlam :-

Category	Sanction cadre	Man on Roll
Ministerial	2	2
Cashiers/Shroffs	6	3
Driver	1	0
Assistant (Group- D)	2	2
<b>Total</b>	<b>11</b>	<b>7</b>

### 2.3.2.1 Scope of work :-

The work load of Ratlam Cash office is distributed between Check sheet section (Ministerial staff) and Shroffing Section (Cashiers/Shroff). Check sheet section maintains record of station earning. The cash and other receipts received as remittance from stations is counted and deposited in the bank after due procedure by Shroffing section.

### 2.3.2.2 Critical Analysis of Workload:

Sr. No.	Description of workload	Required Man hours/year
1	i) Check sheet section (Ministerial staff) maintains record of station earning. CR Notes are received by Check sheet section are posted in register date wise, division wise, section wise. Preparation of cash book of total traffic, earning.	3230
	ii) Leave Reserve	403
	Total	<b>3633</b>
	<b><u>Thus staff required in Check sheet section (Ministerial staff)</u></b> <b><u>=3633 /1709 =2.12 Say = 2 staff</u></b>	
2	i) Cashiers/Shroffs received station earnings through station cash bags (Cash, Challans, Instruments, ERR) received in the Travelling Cash Safes and through Couriers is counted and deposited in the bank after due procedure. An average of 8-10 TC Safe boxes are received everyday and distributed for shroffing.	4940
	ii) Leave Reserve	617
	Total	<b>5557</b>
	<b><u>Staff required in Shroffing section =5557 /1709 =3.25 Say 3 staff</u></b>	

3	One post of Driver is utilized for prompt movement of cash from bank to Cash Office and for the movement of TC Cash safes from station to cash office and back through Railway cash Van .After detail study, the work study team <b>justifies</b> the retention of <b>one post</b> of Driver in cash office.
4	The Assistant staffs are required for the day to day working of the Cash Office i.e. Bundling and Sealing of cash bundles, safely depositing in safe vault, carrying of cash to the Bank along with escorts. Opening of TC cash, safe handling of TC safes in cash office etc. After study the work study team <b>justifies</b> the retention of <b>2 posts</b> of Assistant staff in cash office.

**Proposed Cadre required with Summary of Cash Office - RTM is as under**

Category	Sanction cadre	Man on Roll	Proposed staff
Ministerial	2	2	2
Cashiers/Shroffs	6	3	3
Driver	1	0	1
Assistant(Group- D)	2	2	2
<b>Total</b>	<b>11</b>	<b>7</b>	<b>8</b>

### 2.3.3.0 Cadre of Cash office - Ahmedabad :-

Category	Sanction cadre	Man on Roll
Ministerial	06	03
Cashiers/Shroffs	13	05
Driver	01	00
Assistant(Group- D)	02	01
<b>Total</b>	<b>22</b>	<b>09</b>

### 2.3.3.1 Scope of work:-

The work load of Ahmedabad Cash office is distributed between Check sheet section (Ministerial staff) and Shroffing Section (Cashiers/Shroff). Check sheet section maintains record of station earning. The cash and other receipts received as remittance from stations is counted and deposited in the bank after due procedure by Shroffing section.

### 2.3.3.2 Critical Analysis of Workload:

Sr. No.	Description of workload	Required Man hours/year
1	i) Check sheet section (Ministerial staff) maintains record of station earning. CR Notes are received by Check sheet section are posted in register date wise, division wise, section wise. Preparation of cash book of total traffic, earning etc.	5121
	ii) Leave Reserve	640
	Total	<b>5761</b>
	<b><u>Thus staff required in Check sheet section (Ministerial staff)</u></b> <b><u>= 5761/1709 = 3.37 Say = 3 staff</u></b>	
2	i) Cashiers/Shroffs are responsible for the receipt, account and safe custody of all station earnings received through station cash bags (Cash, Challans, Instruments, ERR) received in the Travelling Cash Safes and through Couriers. Cashiers/Shroff staff received station earnings remittance from stations is counted and deposited in the bank after due procedure. An average of 14-15 TC Safe boxes are received everyday and distributed for shroffing.	9520
	ii) Leave Reserve	1190
	Total	<b>10710</b>
	<b><u>Staff required in Shroffing section = 10710 / 1709 = 6.26 Say 6 staff</u></b>	



3	After work study, the work study team <b>justifies</b> the retention of <b>one post</b> of Driver in Railway cash Van for the purpose of movement of cash from bank to Cash Office and for the movement of TC Cash safes from station to cash office and back.
4	After work study, the work study team propose the retention of <b>1 posts</b> of Group D in cash office for the day to day working of the Cash Office.i.e. Bundling and sealing of cash bundles, safely depositing in safe vault, carrying of cash to the Bank along with escorts. Opening of TC cash, safe handling of TC safes in cash office.

**Proposed Cadre required with Summary of Cash Office - ADI is as under**

Category	Sanction cadre	Man on Roll	Proposed cadre
Ministerial	06	03	03
Cashiers/Shroffs	13	05	06
Driver	01	00	01
Assistant/Gr 'D'	02	01	01
<b>Total</b>	<b>22</b>	<b>09</b>	<b>11</b>

**2.3.4.0 Summary of (Cash Office)CCG/RTM & ADI**

**The existing and proposed cadre of cash office on W. Rly would be as under:**

Cadre	Sanctioned	Proposed to be surrender
Cashier	33	23
Ministerial	21	16
Assistant/Gr 'D'	10	08
Drivers	<u>02</u>	02
<b>Total</b>	<b>66</b>	<b>49</b>

Thus, **49** Group 'C' (Level 1 to Level-7) posts of cash offices on W. Rly are recommended to be proposed out of **66** Group 'C' i.e. **17** Group 'C' posts are excess to the requirement and required to be surrendered

There are already **20** Group 'C' (Level 1 to Level-7) posts lying vacant which can be surrendered out right.

### **2.3.5.0 The main functions of Pay offices on Western Railway :-**

The pay office deals with the disbursement of Railway dues to the different payees i.e. Railway employees, Railway contractors, Govt. departments and others in the form of Cash, cheques, DD & vouchers etc. The working of Pay office is proper account of Cash and bills in the Pay office records, maintenance of individual transaction record by concerned Cashier and finally the disbursement of record of the transaction in Pay office and obtaining the acquaintance certificate of the Accounts office for the disbursements.

#### **2.3.5.1** The Pay offices on W.Rly are located on each division, 3 workshops and HQ office as follows:

- |     |     |   |                                       |                |
|-----|-----|---|---------------------------------------|----------------|
| 1.  | CCG | - | HQ office & S&C                       |                |
| 2.  | BCT | - | Divisional HQ                         |                |
| 3.  | BRC | - | Divisional HQ, PRTN W/shop & RSC-BRC. |                |
| 4.  | RTM | - | Divisional HQ & S&C organization.     |                |
| 5.  | ADI | - | Divisional HQ & S&C organization.     |                |
| 6.  | RJT | - | Divisional HQ                         |                |
| 7.  | BVP | - | Divisional HQ & BVP W/Shop.           |                |
| 8.  | PL  | - | Workshop                              | } Sub offices. |
| 9.  | DHD | - | Workshop                              |                |
| 10. | SBI | - | Engg. W/Shop                          |                |

#### **2.3.5.2 Schedule of Payments:**

(1) The Pay offices deal with the following:

- Disbursement of payments to the outside Railway parties.
- The disbursement of salaries to the employees through Cash, cheques & DD

(2) Misc. Payments :

Pay districts have been nominated to each Cashier for the purpose of disbursement of pay to the Railway employees. The disbursement includes the regular salary, arrears of payments, advances, imprest, PF withdrawals, Cash awards, reimbursement etc. and the disbursal of cheques of employees salary, claims, cheques for ex employees/ retiring staff, amounts payable to Banks on behalf of Railways and Bills of contractors and other dealers.

#### **2.3.6.0 Cadre of Pay office – (HQ office & S&C) Churchgate:-**

Category	Sanction cadre	Man on Roll
Ministerial	7	4
Cashiers/Shroffs	6	5
Assistant/Gr 'D'	5	2
<b>Total</b>	<b>18</b>	<b>11</b>

### 2.3.6.1 Scope of work:-

Pay office/ Churchgate disburse Cash, Cheques, DD, Vouchers etc. of salaries to the employees and payments to the outside Railway parties. Ministerial staff maintained Proper accountal of Cash & Bills in the Pay Office records, maintenance of individual transaction record of the transaction in Pay Office& obtaining the acquaintance certificate of the Accounts Office for the disbursement. Cashiers/Shroff deal with the disbursement of salaries to the employees/ payments to the Railway contractor through Cash, Cheques etc.

### 2.3.6.2 Critical Analysis of Workload (HQ office & S&C) Churchgate:

Sr. No	Description of workload	Required Man hours/year
1	i)Ministerial staff maintained Cashier ledgers, Receipt of Bills along with cheques – Tallying, PMR marking & sorting, Forwarding advice writing, Preparation of PMR Cash Book, Submission of PMR book monthly for aquitance of DFM, Receipt P-4,Checking of paid bills, unpaid challan Entry in P-4register, Maintenance of ledger account, Preparation of Bank consolidated summary & advice thereof, Periodical statement, Misc. work etc	7320
	ii)Leave Reserve	915
	Total	<b>8235</b>
	<b><u>Staff required =8235/ 1709= 4.81 Say = 5 staff</u></b>	
2	i) General Supervision ,Arrangement of Payments as per scheduled Programme, proper schedule of Payment programme for smooth working.Timely submission of Monthly Progress Report to HQ office.Coordination with Accounts office & staff of Cash & Pay Office.Checking of Honorarium Claims & TA Bills of staff. Arrangement of Encashment of Cheques & deposit of unpaid amount into bank in time. Recoupment of C-4 and Short Pass amount from Accounts. Timely return the Paid/Unpaid bills to Accounts Office & obtaining Acquaintance Certificate. Maintenance & custody of office record viz. Muster, Files, Register etc.Procurement of T&P item as per the system in vogue & arrangement of stationary for office use. Forwarding the applications of staff to appropriate officer for further action.Cashiers/Shroff deal with the disbursement of salaries to the employees/ payments to the Railway contractor through Cash,Cheques etc.	8250
	ii)Leave Reserve	1031
	Total	<b>9281</b>
	<b><u>Staff required = 9281 /1709= 05.43 Say = 5 staff</u></b>	
3	Group ‘D’ staff required for pasting of stamp on registered posts and delivery to post office, Hand delivery of salary cheques to different local banks (1 day in a week),Letter delivery to Accounts and various offices. Lifting of cash box from strong room to station and back (Avg. 15 times x	

	2 time/day).Cleaning work of tables and counters etc. After work study, team <b>justify</b> retention of <b>2</b> post of Assistant staff in cash office. It is proposed that 3 vacant post of Assistant staff lying vacant may be surrendered with immediate effect.
--	--

### 2.3.7.0 Mumbai Central- Divisional Pay office :-

Category	Sanction cadre	Man on Roll
Ministerial	<b>07</b>	04
Cashiers/Shroffs	<b>20</b>	17
Assistant /Gr 'D' Staff	<b>05</b>	04
<b>Total</b>	<b>32</b>	<b>25</b>

### 2.3.7.1 Scope of work:-

Mumbai Central- Divisional Pay office disburses Cash, Cheques, DD, and Vouchers etc of salaries to the employees and payments to the outside Railway parties. Ministerial staff maintained Proper account of Cash & Bills in the Pay Office records, maintenance of individual transaction record of the transaction in Pay Office & obtaining the acquaintance certificate of the Accounts Office for the disbursement. Cashiers/Shroff deal with the disbursement of salaries to the employees/ payments to the Railway contractor through Cash,Cheques etc.

### 2.3.7.2 Critical Analysis of Workload of Mumbai Central- Divisional Pay office

Sr. No.	Description of workload	Required Man hours/year
1	i)Ministerial staff maintained Cashier ledgers, Receipt of Bills along with cheques – Tallying, PMR marking & sorting, Forwarding advice writing, Preparation of PMR Cash Book, Submission of PMR book monthly for acquitance of DFM, Receipt P-4,Checking of paid bills, unpaid challan Entry in P-4register, Maintenance of ledger account, Preparation of Bank consolidated summary & advice thereof, Periodical statement, Misc. work etc	6100
	ii)Leave Reserve	762
	Total	<b>6862</b>
	<b><u>Staff required = 6862 /1709= 4.01 Say = 4 staff</u></b>	
2	i) General Supervision ,Arrangement of Payments as per scheduled Programme, proper schedule of Payment programme for smooth working.Timely submission of Monthly Progress Report to HQ office.Coordination with Accounts office & staff of Cash & Pay Office.Checking of Honorarium Claims & TA Bills of staff. Arrangement of Encashment of Cheques & deposit of un-paid	25250

	amount into bank in time. Recoupment of C-4 and Short Pass amount from Accounts. Timely return the Paid/Unpaid bills to Accounts Office & obtaining Acquaintance Certificate. Maintenance & custody of office record viz. Muster, Files, Register etc. Procurement of T&P item as per the system in vogue & arrangement of stationary for office use. Forwarding the applications of staff to appropriate officer for further action. Cashiers/Shroff deal with the disbursement of salaries to the employees / payments to the out side Railway contractors etc through Cash & Cheques.	
	ii) Leave Reserve	3156
	Total	<b>28406</b>
	<b><u>Staff required = 28406/1709= 16.62 Say = 17 staff</u></b>	
	Assistant Staff staff requires for pasting of stamp on registered posts and delivery to post office ,delivery of salary cheques to different local banks. Letter delivery to Accounts and various offices, Lifting of cash box from strong room to station and back, Cleaning work of tables and counters etc. After work study, team <b>justify</b> retention of Assistant Staff <b>4</b> post of in cash office. It is proposes that two vacant post of Assistant Staff lying vacant may be surrender with immediate effect .	

#### **2.3.8.0 Vadodra (Divisional , PRTN W/shop & RSC) Pay offices :-**

<b>Category</b>	<b>Sanction cadre</b>	<b>Man on Roll</b>
Ministerial	<b>03</b>	<b>02</b>
Cashiers/Shroffs	<b>08</b>	<b>03</b>
Driver	<b>01</b>	<b>01</b>
Assistant/Gr 'D' Staff	<b>02</b>	<b>00</b>
<b>Total</b>	<b>14</b>	<b>06</b>

#### **2.3.8.1 Scope of work:-**

Vadodara (Divisional , PRTN W/shop & RSC) Pay offices disburses Cash , Cheques, DD, Vouchers etc of salaries to the employees and payments to the outside Railway parties. Ministerial staff maintained proper accountal of Cash & Bills in the Pay Office records, maintenance of individual transaction record of the transaction in Pay Office & obtaining the acquaintance certificate of the Accounts Office for the disbursement. Cashiers/Shroff deal with the disbursement of salaries to the employees / payments to the outside Railway contractors etc.

### 2.3.8.2 Critical Analysis of Workload of Vadodara - Divisional Pay office

Sr. No.	Description of workload	Required Man hours/year
1	i) Ministerial staff maintained Cashier ledgers, Receipt of Bills along with cheques – Tallying, PMR marking & sorting, Forwarding advice writing, Preparation of PMR Cash Book, Submission of PMRbook monthly for aquittance , Receipt P-4,Checking of paid bills, unpaid challan Entry in P-4register, Maintenance of ledger account, Preparation of Bank consolidated summary & advice thereof, Periodical statement, Misc. work etc.	3418
	ii)Leave Reserve	426
	Total	<b>3844</b>
	Staff required = $3844 / 1709 = 2.34$ Say = <b>2</b> staff	
2	i) General Supervision ,Arrangement of Payments as per scheduled Programme, proper schedule of Payment programme for smooth working.Timely submission of Monthly Progress Report to HQ office.Coordination with Accounts office & staff of Cash & Pay Office.Checking of Honorarium Claims & TA Bills of staff. Arrangement of Encashment of Cheques & deposit of un-paid amount into bank in time. Recoupment of C-4 and Short Pass amount from Accounts. Timely return the Paid/Unpaid bills to Accounts Office & obtaining Acquaintance Certificate. Maintenance & custody of office record viz. Muster, Files, Register etc.Procurement of T&P item as per the system in vogue & arrangement of stationary for office use. Forwarding the applications of staff to appropriate officer for further action.Cashiers/Shroff deal with the disbursement of salaries to the employees and payments to the out side Railway contractor etc through Cash & Cheques.	5235
	ii) Leave Reserve	654
	Total	<b>5889</b>
	Staff required = $5889 / 1709 = 3.44$ Say = <b>3</b> staff	
3	Driver requires for Cash Van for the purpose of movement of cash from bank to Cash Office and for the movement of TC Cash safes from station to cash office and back are utilized. After study, the work study team <b>justifies</b> the retention of <b>one post</b> of Driver in Pay office.	
4	Assistant Staff requires for pasting of stamp on registered posts and delivery to post office, delivery of salary cheques/letters to different local banks, various offices. After work study, team proposes retention of <b>one post</b> of Assistant Staff in cash office.	

### 2.3.9.0 Ratlam (Divisional Office & S&C office) Pay offices :-

Category	Sanction cadre	Man on Roll
Ministerial	04	01
Cashiers/Shroff	14	10
Assistant /Gr 'D' Staff	03	01
<b>Total</b>	<b>21</b>	<b>12</b>

### 2.3.9.1 Scope of work:-

Ratlam (Divisional Office & S&C Office) Pay offices disburses Cash , Cheques, DD, Vouchers etc of salaries to the employees and payments to the outside Railway parties. Ministerial staff maintained proper accountal of Cash & Bills in the Pay Office records, maintenance of individual transaction record of the transaction in Pay Office & obtaining the acquaintance certificate of the Accounts Office for the disbursement. Cashiers/Shroff deal with the disbursement of salaries to the employees / payments to the outside Railway contractors etc.

### 2.3.9.2 Critical Analysis of Workload of Ratlam - Divisional Pay office

Sr. No	Description of workload	Required Man hours/year
1	i) Ministerial staff maintained Cashier ledgers, Receipt of Bills along with cheques – Tallying, PMR marking & sorting, Forwarding advice writing, Preparation of PMR Cash Book, Submission of PMR book monthly for aquitance of DFM, Receipt P-4, Checking of paid bills, unpaid challan Entry in P-4 register, Maintenance of ledger account, Preparation of Bank consolidated summary & advice thereof, Periodical statement, Misc. work etc	3281
	ii) Leave Reserve	410
	<b>Total</b>	<b>3691</b>
	Staff required = $3691 / 1709 = 2.15$ Say = <b>2</b> staff	
2	i) General Supervision ,Arrangement of Payments as per scheduled Programme, proper schedule of Payment programme for smooth working. Timely submission of Monthly Progress Report to HQ office. Coordination with Accounts office & staff of Cash & Pay Office. Checking of Honorarium Claims & TA Bills of staff. Arrangement of Encashment of Cheques & deposit of un-paid amount into bank in time. Recoupment of C-4 and Short Pass amount from Accounts. Timely return the Paid/Unpaid bills to Accounts Office & obtaining Acquaintance Certificate. Maintenance & custody of office record viz. Muster, Files, Register etc. Procurement of T&P item as per the system in vogue & arrangement of stationary for office use. Forwarding the applications of staff to appropriate officer for further action. Cashiers/Shroff deal with the disbursement of salaries	16720

	to the employees through Cash & Cheques, Disbursement of payments to the out side Railway contractor etc.	
	ii)Leave Reserve	2090
	Total	<b>18810</b>
	Staff required = $18810 / 1709 = 11.00$ Say = <b>11</b> staff	
3	Assistant Staff requires for pasting of stamp on registered posts and delivery to post office, Hand delivery of salary cheques to different local banks (1 day in a week).Letter delivery to accounts and various offices. Lifting of cash box from strong room to station and back etc. After work study, team proposes retention of two <b>posts</b> of Assistant Staff in cash office.	

### 2.3.10.0 Rajkot Divisional Pay office :-

Category	Sanction cadre	Man on Roll
Ministerial	<b>02</b>	<b>01</b>
Cashiers/Shroffs	<b>06</b>	<b>04</b>
Driver	<b>01</b>	<b>00</b>
Assistant /Gr 'D' Staff	<b>01</b>	<b>00</b>
<b>Total</b>	<b>10</b>	<b>05</b>

### 2.3.10.1 Scope of work:-

Rajkot Divisional Pay office disburses Cash , Cheques, DD, Vouchers etc. Proper accountal of Cash & Bills in the Pay Office records, maintenance of individual transaction record of the transaction in Pay Office & obtaining the acquaintance certificate of the Accounts Office for the disbursement.

### 2.3.10.2 Critical Analysis of Workload of Rjkot - Divisional Pay office

Sr. No.	Description of workload	Required Man hours/year
1	i)Ministerial staff maintained Cashier ledgers, Receipt of Bills along with cheques – Tallying, PMR marking & sorting, Forwarding advice writing, Preparation of PMR Cash Book, Submission of PMR book monthly for aquitance of DFM, Receipt P-4,Checking of paid bills, unpaid challan Entry in P-4register, Maintenance of ledger account, Preparation of Bank consolidated summary & advice thereof, Periodical statement, Misc. work etc.	1650
	ii)Leave Reserve	206
	Total	<b>1856</b>
	Staff required = $1856 / 1709 = 1.08$ Say = <b>1</b> staff	



2	i) General Supervision ,Arrangement of Payments as per scheduled Programme, proper schedule of Payment programme for smooth working.Timely submission of Monthly Progress Report to HQ office.Coordination with Accounts office & staff of Cash & Pay Office.Checking of Honorarium Claims & TA Bills of staff. Arrangement of Encashment of Cheques & deposit of un-paid amount into bank in time. Recoupment of C-4 and Short Pass amount from Accounts. Timely return the Paid/Unpaid bills to Accounts Office & obtaining Acquaintance Certificate. Maintenance & custody of office record viz. Muster, Files, Register etc.Procurement of T&P item as per the system in vogue & arrangement of stationary for office use. Forwarding the applications of staff to appropriate officer for further action.Cashiers/Shroff Cashiers/Shroff deal with the disbursement of salaries to the employees through Cash & Cheques, Disbursement of payments to the out side Railway contractor etc.	6203
	ii)Leave Reserve	775
	Total	<b>6978</b>
	Staff required = $6978 / 1709 = 4.08$ Say =4 staff	
3	Driver Railway Cash Van's are utilized for the purpose of movement of cash from bank to Cash Office and for the movement of TC Cash safes from station to cash office and back are utilized. After study, the work study team justifies the retention of <b>one post</b> of Driver in Pay office.	
4	Assistant Staff Pasting of stamp on registered posts and delivery to post office (Avg. 750 p.m.),Hand delivery of salary cheques to different local banks (1 day in a week).Letter delivery to accounts and various offices.Lifting of cash box from strong room to station and back (Avg. 15 times x 2 time/day). Cleaning work of tables and counters. After work study, team proposes retention of <b>one post</b> of Assistant Staff in cash office	

### 2.3.11.0 Bhavnagar (Divisional office/ Workshop )Pay office :-

Category	Sanction cadre	Man on Roll
Ministerial	<b>03</b>	<b>02</b>
Cashiers/Shroff	<b>03</b>	<b>03</b>
Driver	<b>01</b>	<b>01</b>
Assistant /Gr 'D' Staff	<b>02</b>	<b>01</b>
<b>Total</b>	<b>09</b>	<b>07</b>

#### 2.3.11.1 Scope of work:-

Bhavnagar (Divisional office/ Workshop Pay office disburses Cash , Cheques, DD, Vouchers etc. Proper accountal of Cash & Bills in the Pay Office records, maintenance of individual transaction record of the transaction in Pay Office & obtaining the acquaintance certificate of the Accounts Office for the disbursement.

### 2.3.11.2 Workload for Bhavnagar Pay office the period 2019

Sr. No.	Description of workload	Required Man hours/year
1	i) Ministerial staff maintained Cashier ledgers, Receipt of Bills along with cheques – Tallying, PMR marking & sorting, Forwarding advice writing, Preparation of PMR Cash Book, Submission of PMR book monthly for aquittance of DFM, Receipt P-4, Checking of paid bills, unpaid challan Entry in P-4 register, Maintenance of ledger account, Preparation of Bank consolidated summary & advice thereof, Periodical statement, Misc. work etc.	3342
	ii) Leave Reserve	417
	Total	<b>3759</b>
	Staff required = $3759 / 1709 = 2.19$ Say = <b>2</b> staff	
2	i) General Supervision ,Arrangement of Payments as per scheduled Programme, proper schedule of Payment programme for smooth working. Timely submission of Monthly Progress Report to HQ office. Coordination with Accounts office & staff of Cash & Pay Office. Checking of Honorarium Claims & TA Bills of staff. Arrangement of Encashment of Cheques & deposit of un-paid amount into bank in time. Recoupment of C-4 and Short Pass amount from Accounts. Timely return the Paid/Unpaid bills to Accounts Office & obtaining Acquaintance Certificate. Maintenance & custody of office record viz. Muster, Files, Register etc. Procurement of T&P item as per the system in vogue & arrangement of stationary for office use. Forwarding the applications of staff to appropriate officer for further action. Cashiers/Shroff Cashiers/Shroff deal with the disbursement of salaries to the employees through Cash & Cheques, Disbursement of payments to the out side Railway contractor etc.	5245
	ii) Leave Reserve	655
	Total	<b>5900</b>
	Staff required = $5900 / 1709 = 3.45$ Say = <b>3</b> staff	
3	Driver Railway Cash Van's are utilized for the purpose of movement of cash from bank to Cash Office and for the movement of TC Cash safes from station to cash office and back are utilized. After study, the work study team justifies the retention of <b>one post</b> of Driver in Pay office.	
4	Assistant Staff Pasting of stamp on registered posts and delivery to post office (Avg. 750 p.m.), Hand delivery of salary cheques to different local banks (1 day in a week). Letter delivery to accounts and various offices. Lifting of cash box from strong room to station and back (Avg. 15 times x 2 time/day). Cleaning work of tables and counters. After work study, team proposes retention of <b>one post</b> of Assistant Staff in cash office.	

### 2.3.12.0 Ahmadabad (Divisional office & S&C office) Pay offices :-

Category	Sanction cadre	Man on Roll
Ministerial	04	02
Cashiers/Shroffs	15	13
Assistant /Gr 'D' Staff	01	01
<b>Total</b>	<b>20</b>	<b>16</b>

#### 2.3.12.1 Scope of work:-

Ahmadabad (Divisional office & S&C office) Pay offices disburses Cash , Cheques, DD, Vouchers etc. Proper accountal of Cash & Bills in the Pay Office records, maintenance of individual transaction record of the transaction in Pay Office & obtaining the acquaintance certificate of the Accounts Office for the disbursement.

#### 2.3.12.2 Critical Analysis of Workload of ADI - Divisional Pay office

This division is having approximately 429 Imprest Holders for whom the e – Z Pay Card have been provided. The Imprest Holders may encash their amount, after 2 (two) days, from the date of CO7 passed by this office. Payment through Bank has commenced for 100% contractual payment of ADI & outside ADI area as per mandate exercised by Contractors/Suppliers. This division has achieved 100 % payment (Approx. 17500 employees) of the salary and PF of the staff through ECS/Bank payment which leads to faster and complaint free disbursement of salary and PF to staff. This has been resulted in saving towards Man Power and Stationery as well.

Sr. No.	Description of workload	Required Man hours/year
1	i)Ministerial staff maintained Cashier ledgers, Receipt of Bills along with cheques – Tallying, PMR marking & sorting, Forwarding advice writing, Preparation of PMR Cash Book, Submission of PMR book monthly for aquitance of DFM, Receipt P-4,Checking of paid bills, unpaid challan Entry in P-4register, Maintenance of ledger account, Preparation of Bank consolidated summary & advice thereof, Periodical statement, Misc. work etc.	3163
	ii)Leave Reserve	395
	Total	<b>3558</b>
	Staff required = $3558/1709 = 2.08$ Say = <b>2 staff</b>	

2	i) General Supervision ,Arrangement of Payments as per scheduled Programme, proper schedule of Payment programme for smooth working.Timely submission of Monthly Progress Report to HQ office.Coordination with Accounts office & staff of Cash & Pay Office.Checking of Honorarium Claims & TA Bills of staff. Arrangement of Encashment of Cheques & deposit of un-paid amount into bank in time. Recoupment of C-4 and Short Pass amount from Accounts. Timely return the Paid/Unpaid bills to Accounts Office & obtaining Acquaintance Certificate. Maintenance & custody of office record viz. Muster, Files, Register etc.Procurement of T&P item as per the system in vogue & arrangement of stationary for office use. Forwarding the applications of staff to appropriate officer for further action.Cashiers/Shroff Cashiers/Shroff deal with the disbursement of salaries to the employees through Cash & Cheques, Disbursement of payments to the out side Railway contractor etc.	17360
	ii)Leave Reserve	2170
	Total	<b>19530</b>
	Staff required = $19530 / 1709 = 11.42$ <b>Say = 11 staff</b>	
3	Assistant Staff Pasting of stamp on registered posts and delivery to post office (Avg. 750 p.m.),Hand delivery of salary cheques to different local banks (1 day in a week).Letter delivery to accounts and various offices. Lifting of cash box from strong room to station and back (Avg. 15 times x 2 time/day). Cleaning work of tables and counters. After work study, team proposes retention of <b>one post</b> of Assistant Staff in cash office.	

### 2.3.13.0 Parel Workshop Pay office :-

Category	Sanction cadre	Man on Roll
Ministerial	<b>01</b>	<b>01</b>
Cashiers/Shroffs	<b>03</b>	<b>02</b>
Assistant/Gr 'D' Staff	<b>01</b>	<b>01</b>
<b>Total</b>	<b>05</b>	<b>04</b>

### 2.3.13.1 Scope of work:-

Parel Workshop Pay office disburses Cash , Cheques, DD, Vouchers etc. Proper accountal of Cash & Bills in the Pay Office records, maintenance of individual transaction record of the transaction in Pay Office & obtaining the acquaintance certificate of the Accounts Office for the disbursement.

### 2.3.13.2 Critical Analysis of Workload of Parel Workshop Pay office

Sr. No.	Description of workload	Required Man hours/year
1	i) Ministerial staff maintained Cashier ledgers, Receipt of Bills along with cheques – Tallying, PMR marking & sorting, Forwarding advice writing, Preparation of PMR Cash Book, Submission of PMR book monthly for acquittance of DFM, Receipt P-4, Checking of paid bills, unpaid challan Entry in P-4 register, Maintenance of ledger account, Preparation of Bank consolidated summary & advice thereof, Periodical statement, Misc. work etc.	1520
	ii) Leave Reserve	190
	Total	<b>1710</b>
	Staff required = $1790/1709 = 0.9$ Say = <b>1</b> staff	
2	i) General Supervision, Arrangement of Payments as per scheduled Programme, proper schedule of Payment programme for smooth working. Timely submission of Monthly Progress Report to HQ office. Coordination with Accounts office & staff of Cash & Pay Office. Checking of Honorarium Claims & TA Bills of staff. Arrangement of Encashment of Cheques & deposit of un-paid amount into bank in time. Recoupment of C-4 and Short Pass amount from Accounts. Timely return the Paid/Unpaid bills to Accounts Office & obtaining Acquittance Certificate. Maintenance & custody of office record viz. Muster, Files, Register etc. Procurement of T&P item as per the system in vogue & arrangement of stationary for office use. Forwarding the applications of staff to appropriate officer for further action. Cashiers/Shroff Cashiers/Shroff deal with the disbursement of salaries to the employees through Cash & Cheques, Disbursement of payments to the out side Railway contractor etc.	3525
	ii) Leave Reserve	440
	Total	<b>3965</b>
	Staff required = $3965/1709 = 2.32$ Say = <b>2</b> staff	
3	Assistant Staff Pasting of stamp on registered posts and delivery to post office, Hand delivery of salary cheques to different local banks (1 day in a week). Letter delivery to accounts and various offices. Lifting of cash box from strong room to station and back. Cleaning work of tables and counters. After work study, team proposes retention of <b>one post</b> of Assistant Staff in cash office.	

### 2.3.14.0 Dahod Workshop Pay office :-

Category	Sanction cadre	Man on Roll
Ministerial	01	00
Cashiers/Shroffs	02	00
Driver	01	01
Assistant/Gr 'D' Staff	01	00
<b>Total</b>	<b>05</b>	<b>01</b>

#### 2.3.14.1 Scope of work:-

Dahod Pay office disburses Cash , Cheques, DD, Vouchers etc. Proper accountal of Cash & Bills in the Pay Office records, maintenance of individual transaction record of the transaction in Pay Office & obtaining the acquaintance certificate of the Accounts Office for the disbursement.

### 2.3.14.2 Dahod Workshop Pay office Workload for the period 2019

Sr. No.	Description of workload	Required Man hours/year
1	i) Ministerial staff maintained Cashier ledgers, Receipt of Bills along with cheques – Tallying, PMR marking & sorting, Forwarding advice writing, Preparation of PMR Cash Book, Submission of PMR book monthly for aquitance of DFM, Receipt P-4, Checking of paid bills, unpaid challan Entry in P-4 register, Maintenance of ledger account, Preparation of Bank consolidated summary & advice thereof, Periodical statement, Misc. work etc.	1380
	ii) Leave Reserve	172
	Total	<b>1552</b>
	Staff required = $1552 / 1709 = 0.90$ Say = <b>1</b> staff	
2	i) Cashiers/Shroff Cashiers/Shroff deal with the disbursement of salaries to the employees through Cash & Cheques, Disbursement of payments to the outside Railway contractor etc.	1580
	ii) Leave Reserve	197
	Total	<b>1777</b>
	Staff required = $1777 / 1709 = 1.03$ Say = <b>1</b> staff	
3	Driver Railway Cash Van's are utilized for the purpose of movement of cash from bank to Cash Office and for the movement of TC Cash safes from station to cash office and back are utilized. After study, the work study team justifies the retention of <b>one</b> post of Driver in Pay office.	

4	The work of Assistant Staff is pasting of stamp on registered posts and delivery to post office ,Hand delivery of salary cheques to different local banks, Letter delivery to accounts and various offices. Lifting of cash box from strong room to station and back Cleaning work of tables and counters. After work study, team proposes retention of <b>one post</b> of Assistant Staff in cash office.
---	--

### 2.3.15.0 Sabermati Engg.Workshop Pay office – :-

Category	Sanction cadre	Man on Roll
Cashiers/Shroffs	<b>02</b>	02
Ministerial	<b>01</b>	-
<b>Total</b>	<b>03</b>	02

### 2.3.15.1 Scope of work:-

Sabermati Engg.Workshop Pay office disburses Cash , Cheques, DD, Vouchers etc. Proper accountal of Cash & Bills in the Pay Office records, maintenance of individual transaction record of the transaction in Pay Office & obtaining the acquaintance certificate of the Accounts Office for the disbursement.

### 2.3.15.2 Sabermati Workshop Pay office

Sr. No.	Description of workload	Required Man hours/year
1	i) Ministerial staff maintained Cashier ledgers, Receipt of Bills along with cheques – Tallying, PMR marking & sorting, Forwarding advice writing, Preparation of PMR Cash Book, Submission of PMR book monthly for aquitance of DFM, Receipt P-4,Checking of paid bills, unpaid challan Entry in P-4register, Maintenance of ledger account, Preparation of Bank consolidated summary & advice thereof, Periodical statement, Misc. work etc	950
	ii)Leave Reserve	118
	Total	<b>1068</b>
	Staff required = $1068 / 1709 = 0.62$ Say = <b>1</b> staff	
2	i)Cashiers/Shroff Cashiers/Shroff deal with the disbursement of salaries to the employees through Cash & Cheques, Disbursement of payments to the outside Railway contractor etc.	1830
	ii)Leave Reserve	228
	Total	<b>2058</b>
	Staff required = $2058 / 1709 = 1.20$ Say = <b>1</b> staff	

#### 2.4.0 Summary (Pay Offices):

<b>Cadre</b>	<b>Sanctioned</b>	<b>Proposed</b>	<b>Vacancy</b>
Cashier	79	58	20
Ministerial	33	21	16
Assistant /Gr 'D'	21	13	11
Drivers	04	5	01
<b>Total</b>	<b>137</b>	<b>97</b>	<b>48</b>

Thus, 97 Group 'C' posts(Level 1 to Level-7) of Pay offices on W. Rly are recommended to be retained out of 137 Group 'C'(Level 1 to Level-7) i.e. 40 Group 'C' posts(Level 1 to Level-7) are excess to the requirement and required to be surrendered . There are already 48 Group 'C' posts lying vacant which can be surrendered out right.

#### Summary of Proposed cadre of Pay & Cash Offices.

<b>Office</b>	<b>Sanction</b>	<b>Man on Roll</b>	<b>Proposed Cadre</b>	<b>Proposed for surrender</b>
<b>Cash Offices</b>				
CCG	33	30	30	03
RTM	11	07	08	03
ADI	22	09	11	11
<b>Total</b>	<b>66</b>	<b>46</b>	<b>49</b>	<b>17</b>
<b>Pay Offices</b>				
CCG	18	11	12	06
BCT	32	25	25	07
BRC	14	06	07	07
RTM	21	12	15	06
RJT	10	05	07	03
BVP	09	07	07	02
ADI	20	16	14	06
PL	05	04	04	01
DHD	05	01	04	01
SBI	03	02	02	01
	<b>137</b>	<b>89</b>	<b>97</b>	<b>40</b>



#### 2.4.1 **Grand Summary**( Cash & Pay Offices):-

<b>Cadre</b>	<b>Sanctioned</b>	<b>Proposed</b>	<b>To be surrendered</b>	<b>Vacancy</b>
Cash Office	66	49	17	20
Pay Office	137	97	40	48
<b>Total</b>	<b>203</b>	<b>146</b>	<b>57</b>	<b>68</b>

#### 2.4.2 **Recommendation No.1**

Thus, due to review of staff strength vis-a-vis workload of Cash & Pay department on Western Railway, it is found that there are 57 Group 'C' (Level 1 to Level-7) post excess in the Cash & Pay Offices on Western Railway, which are recommended for surrender.

...o0o...

## CHAPTER – IV

### FINANCIAL IMPLICATION

As per the review of staff, the excess posts identified surplus at Cash & Pay Offices on Western Railway are reproduced below:

3.0

#### Cash Department

Cadre	Sanctioned	Proposed	To be surrendered	Vacancy
Group 'C'	66	49	17	20
<b>Total</b>	<b>66</b>	<b>49</b>	<b>17</b>	<b>20</b>

#### Pay Department

Cadre	Sanctioned	Proposed	To be surrendered	Vacancy
Group 'C'	137	97	40	48
<b>Total</b>	<b>137</b>	<b>97</b>	<b>40</b>	<b>48</b>

#### SUMMARY

Cadre	Sanctioned	Proposed	To be surrendered	Vacancy
Group 'C'	<b>203</b>	<b>146</b>	<b>57</b>	<b>68</b>
<b>Total</b>	<b>203</b>	<b>146</b>	<b>57</b>	<b>68</b>

With the proposal of surrender of **57** Group 'C' (Level 1 to Level-7) posts ,the recurring savings per year in money value amounts to:

57 Group 'C' posts (Level 1 to Level-7) @ Rs. 10,03,714 /- per year  
 $10,03,714 \times 57 == \text{Rs. } 5,72,11,698$

-----  
**Total Rs. 5,72,11,698**

i.e. Approx. Rs. 5.72 Crores recurring saving per year.

...ooo...