सतीश कुमार
वरि. उप महाप्रबंधक एवं
मुख्य सतर्कता अधिकारी

Satish Kumar
Sr. Deputy General Manager
& Chief Vigilance Officer

सत्यमेव जयते

No. G/HQ/WS/463/15/Tfc. Accts./AII/2019-20   Date: 24.08.2020

Principal Financial Advisor
North Western Railway
Jaipur

Sub: - Manpower optimization of Traffic Accounts Office, Ajmer.

A work study for manpower optimization of Traffic Accounts Office, Ajmer is conducted and the report is enclosed herewith.

The report contains **eight recommendations** involving the surrender of **60 posts** and **recurring savings of Rs. 313.25 Lac per annum.**

This work study report is available on FTP (General - Work Study Cell - headquarters - work study report on the above subject).

Please convey acceptance and implementation of this report.

Encl: - Work Study Report (45 Pages)

(Satish Kumar)
Sr. Dy. General Manager
NWR, Jaipur

Copy to: - Director, E&R (S&T), Railway Board - for information.

MANPOWER OPTIMIZATION

OF

TRAFFIC ACCOUNTS OFFICE

AJMER

(G/HQ/WS/463/15/Tfc. Accts./AII/2019-20)

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WORK STUDY ORGANIZATION
NORTH WESTERN RAILWAY
JAIPUR

EXECUTIVE SUMMARY

Sr. No.	15
Study No.	G/HQ/WS/463/15/Tfc.Accts./AII/2019-20.
Subject	Manpower optimization of Traffic Accounts Office, Ajmer.
Area	Ajmer
Department	Accounts
Terms of Reference	Assessment of man power requirement.
Present Cadre	**Sanctioned cadre = 136, On roll staff = 89** **Vacancies = 47**
Proposed Cadre	**76**
Projected Surplus Man Power	**60**
Total No. of Recommendations	**08**
Total No. of Suggestions	**08**
Financial Implications	**Rs. 313.25** Lac per annum.
Month of Circulation of Report	August 2020

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CHAPTER-I
INTRODUCTION

1.1   Traffic Account Office plays a vital role in accountal of railway earnings. The prime objective of TA Offices are to carry out internal checks on returns received from various stations/goods shed and also carry out field checks through TI/A staff at booking points pertaining to coaching, goods, parcel and sundry earnings.

1.2   Initially, the traffic accounts offices were established with sufficient staff in order to cope with the checks of all related commercial documents pertaining to station accounts, involving excessive manual operation to check malpractices. TA offices act as ready reckoner for accuracy of railway earnings by conducting sufficient checks over defaulters to curtail leakage of railway revenue.

1.3   The Railway Earning consists of the following:-

- Passenger earnings (PRS, UTS, PCT, EFT, BPT, MST, etc.)
- Goods earnings.
- Other coaching earnings (Parcel, luggage etc.)
- Sundry earnings (e.g Publicity, land rent, license fee etc.)

1.4   The commercial documents are checked and scrutinized by Traffic Accounts Department and station staff, so it is sort of three tier checks.

a) Check by station staff
b) Check by TI/A and
c) Check by TA Offices.

1.5   As a matter of fact in present scenario of computerization, the working of PRS, UTS and Internet ticketing by IRCTC has resulted in generating a lot of summarized information of station records through on computers which has not only eased the working of TA Offices but also reduced the manual working. Apart to this, the installation of FOIS(TMS) in Traffic Account, New Delhi, which is under trial since May 2014 will reduce the volume of manual checking and helps in increasing the manpower productivity consequently less manpower will be required.

1.6   Keeping in view of above, SDGM/NWR directed to conduct the "Manpower optimization of Traffic Accounts Office, Ajmer" to eliminate redundant expenditure and to optimize the effective utilization of manpower. It was also emphasized to get away from unproductive and obsolete activities and suggest ways and means to improve the system by technological upgradation/advancements.

CHAPTER-II

ACKNOWLEDGEMENT

2.0 <u>Coordinating Officials of the deptt.</u> :-
The Work Study Team pays its gratitude to **Sh. Mohan Lal, SSO/Audit Objection and Sh. D. S. Chauhan, SSO/IA Cell, as coordinators** for giving her **valuable guidance and co-operation** to the team during the course of work study. Team is also thankful to sectional SSOs and other officials for providing data/information and necessary assistance during the course of study.

2.1 <u>Terms of Reference:-</u>
This study has been conducted under the following terms of reference:-
i)   Review of staff vis-à-vis workload on existing working condition.
ii)   Suggesting the ways and means for improving the system economically and efficiently.

2.2 <u>Methodology Adopted:-</u>
The following techniques of method study as well as work measurement have been applied to conduct the study:-
i)   Data collection and its critical analysis to arrive on factual status of present working.
ii) Work sampling techniques for certain activities.
iii) Holding discussions at various levels with a view to produce fruitful results.
iv) Sample checks and spot observations.

2.3 <u>Field units visited:-</u>
The following field units were visited by Work Study Team during the course of work study:- All the sections of Traffic Accounts Office, Ajmer.

CHAPTER-III
SYNOPSIS

Traffic Accounts Office is an Organization functioning under the administrative control of FA&CAO, North Western Railway. The main function of this office is to carry out internal checks on returns submitted by stations/goods sheds and also to check initial records of station earnings at stations by TI/A staff. The stations send their statements of account foils and returns to traffic account Office for checking through return couriers on the nominated schedule of each month. The traffic Account office carries out checking of these documents to detect the fraudulent/undercharge/overcharge practices by deep scrutinizing.

With the advancement of technology in almost every sphere of Indian Railways over a period of time, there are visible changes in the working of Commercial Department too. The various commercial activities at stations/good sheds have been computerized such as PRS, UTS & TMS etc. These activities have manifold reduced the manual checking, preparing of statements and correct charging of passenger and goods fares. With the computerization of these activities the fraudulent cases/ undercharge /overcharge practices prevailed in manual working system got addressed to a great extent. In manual working, there were greater chances of committing mistakes by the staff, either due to malafide intention or otherwise but now with the use of technology, it could have been possible to generate various positions/statements with the click of few buttons on computer with nearly 100% accuracy. This has reduced the workload of cross checking of the various commercial documents by the Traffic Account Office staff and eased their working.

Keeping in view of above, it was felt that there is a need to assess the requirement of manpower of Traffic Account Office staff at Ajmer.

Consequently, SDGM/NWR assigned this work study to conduct a review of "Traffic Accounts Office, Ajmer" with a view to eliminate wasteful expenditure and to economize the working of Traffic Accounts Office, Ajmer by assessing the actual requirement of staff. Various improved methods of working have also suggested improving the system efficiency.

CHAPTER-IV
CADRE POSITION

4.1   Cadre position:-

Category-wise cadre position of Traffic-Accounts Office staff, Ajmer as on 30.04.2020 is given below:-

SN	Designation	Grade	GP	SS	OR	Vac.
1	Sr. SO	9300-34800	4800	16	12	4
2	Sr.TIA	9300-34800	4800	21	16	5
3	Sr.AA	9300-34800	4800	2	2	0
4	Accounts Asstt.	9300-34800	4200	63	46 (30+26*)	17
5	Jr. Accounts Asstt.	5200-20200	2800	9	0	9
6	Accounts Clerk	5200-20200	1900	7	3	4
7	Chief Typist	9300-34800	4200	1	0	1
8	Ticket sorter	5200-20200	1800	3	1	2
9	Record Lifter	5200-20200	1800	1	1	0
10	Daftry	5200-20200	1800	1	0	1
11	Jamadar Peon	5200-20200	1800	9	5	4
12	Hamal / Peon	5200-20200	1800	2	2	0
13	House Keeping Asstt.	5200-20200	1800	1	1	0
	Total (A)			136	89	47

* 26 employees from Western Railway are working against the cadre of Accounts Assistant in Traffic Accounts office Ajmer and their lien is maintained by concerned Railway.

4.2 Section-wise deployment of on roll staff in Traffic-Accounts Office, Ajmer as on 30.04.2020 is given below:-

SN	Section	Sr. TIA	SSO	AA	JAA	A/c Clerk	OAA	Total
1	Administration	0	1	2	0	1	2	6
2	Misc. and Dak	0	1	2	0	0	8	11
3	Balance Sheet	0	1	7	0	0	0	8
4	Bills	0	1	5	0	0	0	6
5	Cash Vouchers	0	1	5	0	0	0	6
6	Goods	0	1	4	0	0	0	5
7	TTE / EFT	0	1	6	0	0	0	7
8	Debit Cell	0	1	1	0	0	0	2
9	Parcel	0	1	1	0	0	0	2
10	Books	0	1	3	0	0	0	4
11	PRS	0	0	4	0	0	0	4
12	UTS	0	1	6	0	0	0	7
13	AJ, computer cell I/A Cell & Co-ord.	0	1	3	0	0	0	4
14	Station Inspection Branch	16	0	1	0	0	0	17
Total staff (A) (Gr.-C)		**16**	**12**	**51**	**0**	**1**	**10**	**89**

5.1.0 DESCRIPTION, SECTION-WISE WORKLOAD, CRITICAL ANALYSIS AND RECOMMENDATIONS:-

5.1.1 The essential duty of Traffic Accounts Office staff is to check the Railway Revenue, which is mostly accrued and realized at stations from sale of transportation of passengers and goods traffic, to ascertain that-

(i)   the proper charges are levied and collected for the service rendered,

(ii)   the collected amount is deposited into the Cash Office/Bank correctly in time,

(iii)   proper records are maintained in prescribed Performa for each and every transaction as per rules.

To achieve the above goal, internal checking is exercised in the various sections of Traffic Accounts Office on the Station Balance Sheets and its allied returns submitted by the stations. While Sr. TIAs are deputed at stations to check physically and ascertain that all the relevant records are being maintained properly and there is no fraudulent dealing or cases of revenue leakage at any stage. Any failure to do so resulted into issuance of error sheets against the station concerned. Besides these, following duties are also rest with Traffic Accounts Office:-

(a) To issue carriage bills for service rendered to defense, Para-Military, Post and Telegraph deptt., Police deptt. and to keep watch on realization thereof.

(b) To bring all the traffic earning, local & foreign, collected at stations or otherwise, realized or not, under one roof and head-wise allocation of the same i.e. Passengers, Goods and Misc.

(c) To apportion the earning realized from the traffic carried over two or more Railways and to settle the transaction on the basis of "net result" of such apportionment.

In a nutshell, accounting is a measuring tool of the performance of an organization. Accounting, therefore, plays a big role in the development of the economy of any financial organization viz. Railways, Airways and Roadways etc. ***Traffic accounts is a wing in accounts department of Railways that was created mainly to exercise checks, examination and comparison of vouchers, accounts and returns sent by stations***.

Station returns are submitted to Traffic Accounts Office/AII through couriers from stations of divisions, on fixed dates. The work is, therefore, programmed and the TA staff act accordingly.

It is also a fact that ***"Traffic- Accounts Office Ajmer has fully been computerized that has reduced and eased so many of documentation***

work of this office that is why the administration has felt the review of staff strength of this establishment". **However, such type of software which can enable the TA staff for providing data related to earning, vouchers and warrants etc. produced at stations may be seen on line in advance is required to be implemented.**

During the course of work study of staff working in TAO, Ajmer, the work study team has observed that:-

Unlike in other departments of Indian Railway, there is always "one supervisory post" even for "one working post" in Accounts department. However, Railway Board is emphasizing to ensure optimum utilization of every staff by sharing workload to supervisors also.

Neither yard stick, benchmarking or any other guidelines regarding the requirement of manpower are made available by the department nor the same are available with work study cell, therefore, the requirement of manpower was computed on the need basis after critically examining the work to achieve better management of manpower and to create efficient working environment which is mentioned section wise as below :-

5.2.0 ADMINISTRATION SECTION:-

Staff on roll **SSO (0) +AA (2)+ Accounts clerk (1) + Ticket sorter (1) Safaiwala (1) = 5 Nos.**

This section is meant for performing personnel related matters of 93 on roll staff of Traffic-Accounts Office, Ajmer. Personnel related matters include establishment, Issue of Pass/PTOs, preparation of salary-bills, maintenance of leave-accounts, conducting selections, MACPs, promotions, reversions, transfers, pensions, I-Tax etc. Beside these, this section also deals with PNM meetings, Tour programmes, correspondence with related matters, preparing PCDO, policies and DAR matters etc.

Approximately, 260 nos. of files and registers are kept in this section for dealing with establishment matters related to 93 on roll staff.

5.2.1 Deployment and analysis for requirement of staff:-

SN	Designation	OR	Remarks
1	SSO	0	**1 SSO** is over all incharge.
2	AA A/Cs Clerk	3	**1 AA** deals with MACP, Promotion, Reversion and Transfer, Court cases, Training of Gazetted and non Gazetted staff, Parliament question, RTI cases, Leave posting, settlement cases, MP/MLA cases, maintain of Service sheet and APARs etc. of 93 on roll staff.

			1 AA deals with preparation of pay sheets and income tax, Deputation work and issuing Passport related work etc. of 93 staff. **1 A/Cs Clerk** deals with preparation of PCDO (Monthly), Preparation of Statement 40, Issuing Pass/PTO (average 1-2 passes/PTOs per day), Roster Register, PF withdrawal cases, issuing ID card etc.
3	Chief Typist	0	This post is lying vacant since long.
4	Ticket Sorter	1	He is performing his duty to upkeep the record in TAO/AII
5	House keeping Asstt.	1	This work has already been outsourced. Hence, there is no requirement of this post.
	Total	**5**	

5.3.0 MISCELLENOUS & DAK SECTION:-

Staff on roll, **SSO (1) + AA (2) + General Asstt. (8)= 11 Nos**.

Receipt of Dak and returns from HQ office, Divisional offices and all stations of AII and JP divisions are received in this section. Dak duties include purchasing and accountable of postage stamps in every 6 months, indenting of money value books, maintaining, indenting, bringing Stationary items from material store and issuing to all the sections.

One SSO is overall incharge of this section and he is also responsible for allotment of duties to 08 on roll erstwhile Gr 'D' staff.

Total 30 nos. of files and registers are maintained for dealing with the activities related to miscellaneous and dak section. Out of these files and registers, main files and registers are given below:-
1. T&P item register.
2. Imprest registers.
3. Money value book register.
4. Bills file.
5. Sectional dak register.
6. Uniform register.
7. Bank Challan register.
8. Missing of dak register.

5.3.1 Deployment and analysis for requirement of staff:-

SN	Designation	OR	Remarks
1	SSO	1	**1 SSO** - over all incharge.
2	AA (2)	2	**1 AA** deals with maintenance of all official record and disposal of outdated records/Register,

			preparation of Telephone bill and deposited the same, to ensure availability of all stationary items, to updating of T&P register, **1 AA** deal with received and dispatch related work.(Average 10 -15 dak per day)
2	General Asstt. (8)	8	**1 Gen. Asstt.** is deployed as record lifter. **1 Gen. Asstt.** is deployed as Daftari. **1 Gen. Asstt.** is deployed as opening and closing of Traffic Accounts office Ajmer. **1 Gen. Asstt.** is deployed with Sr. TIA/ABR. **1 Gen. Asstt.** is deployed with AFA/TA/AII **3 Gen. Asstt.** are deployed with Hall No.- 9, 11 & 12.
	Total	**11**	

Analysis:- Since all the above activities are concerned to Personnel deptt. and for that, manpower required may be calculated as per Bench-Marking issued by Railway-Board in January 2020. A total existing strength of staff in Tfc. Accounts Office/AII is of 99 and to cope up the above workload for the same staff, the staff required on the basis of current IR Average Benchmarking, which is 11.2 men/1000, and that comes to (99 x 11.2)/1000 = 1.10 men.

Work Study team personally interacted with each staff to know about the working procedure and workload of Administration and Misc. section. After assessing the various activities being performed by these sections, the Work study team is of the opinion that **staff of both sections is underutilized and for the optimization of manpower both sections are required to be merged** with distribution of work as under-

- For Supervision of Administration and Misc. Section – **1 SSO**
- MACP, Promotion, Reversion and Transfer, Court cases, Roster Register, Training of Gazetted and non Gazetted staff, Parliament question, RTI cases, Leave posting, settlement cases, MP/MLA cases, maintain of Service sheet and APARs etc.- **01 AA**
- Preparation of pay sheets and income tax, Deputation work and issuing Passport related work, preparation of PCDO (Monthly), Statement 40, PF withdrawal cases. etc. – **01 AA**
- Receipt and dispatch related work (Average 10-15 Dak/day) and Issuing Pass/PTO (Average 35-40 Per month i.e 1-2 per day) – **01 AA**
- Maintenance of all official record and disposal of outdated records/Register, preparation of Telephone bill and deposit the same (Only one telephone), to ensure availability of all stationary items, updating of T&P register, issuing ID card etc.- **01 AA**
- One post of Chief typist is sanctioned in the cadre, but this post is lying vacant since long. Moreover, after introduction of computer there is no work left for Typist.

Vide RBE No. 201/2018 Dated 27.12.2018 the designation of the category of erstwhile Group 'D' has reviewed and Record shorter/Daftari/Peons etc. are being re-designated as Office Assistant/Accounts (OAA). But in this regard no action has taken so far. It is suggested to re-designate the existing designation of erstwhile Gr. 'D' categories.

There are 17 posts of OAA and 5 posts out of 17 are lying vacant. Work study team is of the opinion that 10 OAA would be sufficient to coupe up the existing workload. Therefore, 6 posts of OAA including one post of Safaiwala are found surplus and may be surrendered forthwith.

5.3.2 Recommendation No.-1

On the basis of above analysis and merging of Administration and Miscellaneous section work study team is of the opinion that 01 SSO and 04 AA and 10 OAA would be sufficient to handle the existing workload. Hence, 01 post of SSO of Level-8, 01 post of Accounts Clerk of Level-2, 01 post of Chief Typist of Level-6 and 7 posts of Office Assistant Accounts (OAA) Level-1 are surplus and may be surrendered forthwith.

5.4.0 BALANCE SHEET SECTION:-
Staff on roll, **SSO (1) + AA (7) = 8 Nos**.

Balance Sheet section is meant for dealing with Coaching and Goods balance sheets which are received from the stations of AII and JP divisions. All the balance sheets are thoroughly checked in this section as it is the main abstract of earning received at stations. After endorsement of station codes, figures are tallied with the particulars received with the balance sheets and then the closing balance of the previous month's balance sheets is tallied with the opening balance of the current balance sheets. In case of any difference, concerned sections are informed to raise debits and posting for the same. Error sheets are prepared and sent to the concerned stations along with one extra foil to the concerned divisional office. Cash details are received through IPAS in balance sheet section, but online balance sheet are not being received in TA office. TA office should exercise in this direction to receive online balance sheets like the other railways.

Total 242 nos. of stations balance sheets (198 of coaching related and 44 of goods related) are received in this section per month, out of 44 Goods related stations, 24 stations are sending NIL amount balance sheets.

A short list showing the coaching and goods debits raised in different balance sheets over AII and JP divisions is given below:-

SN	Month & Year	AII Div		JP Div	
		Items	Amts (Rs.)	Items	Amts (Rs.)
1	April 18	16	27452	22	317061
2	May 18	11	756086	14	7756
3	June 18	4	1615	14	30870
4	July 18	9	217420	15	5940
5	Aug. 18	17	95897	14	41455
6	Sept. 18	9	7852	7	117521
7	Oct. 18	6	378325	7	1013
8	Nov. 18	4	11210	9	1355
9	Dec. 18	6	2130	8	10700
10	Jan.19	5	5160	12	3316
11	Feb. 19	5	3365	16	13794
12	Mar. 19	8	1293	4	150
Total		**100**	**1507805**	**142**	**550931**
Avg./month		**8.34**	**125650**	**11.84**	**45911**

5.4.1 Deployment and analysis for requirement of staff:-

SN	Designation	No.	Remarks
1	SSO	1	1 SSO is over all incharge.
2	AA (7)	7	7 AAs are deployed for 242 nos. of balance sheets i.e. 242/7 = 35 nos. of balance sheets are handled by each staff.
Total		**8**	

Analysis:- After thorough analysis of the workload of this section, the work study team is of the opinion that TA office is not working on the direction to adopt online procedure of Balance sheet. Only cash details are being received through IPAS from Cash office. Technology is being utilized partially.

South Central Railway has adopted an online procedure for receiving Balance sheet in Traffic Accounts office. During the study, work study team visited Traffic Accounts office of South Central Railway to know the working pattern of Traffic Accounts office. In SCR 100% balance sheet are being prepared and received through online system. For adopting online procedure they have got help of software AFRESH, developed by CRIS. For receiving, comparing and preparing of error sheet two software AAPS(Application for

passenger system) and FAAS(Freight Accounts and adding system) have been developed by SCR in-house.

After receiving online balance sheets from CRIS, they transfer and segregate the data head-wise in debit side. Cash related data is filled by Cash office using IPAS and voucher related data entered by CVR section.

It is suggested that online system of compilation of balance sheets as adopted by SCR may be adopted at TAO Ajmer completely. After adopting online system only 5 employees including one SSO would be sufficient to coupe up the existing workload. Hence, 3 posts of AA will become surplus and surrendered accordingly.

5.4.2 Recommendation No.-2
On the basis of above analysis work study team is of the opinion that after adopting online system completely of balance sheet section only 5 employee including one SSO would be sufficient to coupe up the existing workload. Hence, 3 posts of AA of Level-6 will become surplus and surrendered accordingly.

5.5.0 BILLS SECTION:-

Staff on roll, **SSO (1) + AA (5) = 6 Nos**.

Bills section is meant for dealing with the activities related to billing of Military, Para-Military Vouchers and Postal Haulage charges that are received from different stations of JP and AII Divisions. All type of Military, Para Military, Police and Civil Credit Notes and Vouchers are received from Cash and Vouchers section, three times a month that are tallied station wise, date wise and party wise with dak list and summary is prepared separately for local and foreign and commission charges (Rs. 253.08 per voucher) are levied. Billing of the vouchers is made and Inter Government Adjustment Advice through RBI is sent to parties i.e. CDA- Pune, DDN, BCT, Kolkata, Pay and Accounts Office/New Delhi and Accounts General offices of concerned states for tallying the payments made by parties.

Besides this, in case of running of a Military special train, details are related to over dimension consignment certificate, ammunitions, explosives, no. of coaches, wagons, soldiers and their baggage, all types of charges etc. are collected. Final billing of military movement is done. All Returns are tallied with Balance sheets and Adjustment-slips are prepared.

Likewise para-military bills dealing, Postal haulage charges bills are also prepared according to category i.e. Mail/Exp./SF and Passenger train wise and Treasury Advices (TRAs) are sent to party i.e. Chief Post Master General/ADI for payment. A journal slip is prepared in the last of every month and sent to Books section for cross tally. Quarterly transfer

certificates are raised for getting haulage charges from Western and Eastern Railways of which trains run on NWR.

For dealing with the above mentioned activities, following important files and registers are maintained in this section:-

1. PAO related file - for dealing with para-military vouchers related bills.
2. AG related file - for dealing with police vouchers bills related to states.
3. Postal file - for dealing with CPMG/ADI.
4. Tally Book.
5. Commission Register.
6. Military special train Register.

A short list of showing the bills dealt with by these staff is given below:-

SN	Month & Year	No. of CDA Bills	Amount
1	April 18	3655	9764546
2	May 18	3685	13587638
3	June 18	2757	5991176
4	July 18	2600	18786139
5	Aug. 18	2428	13076090
6	Sept. 18	2301	13278649
7	Oct. 18	2291	10778387
8	Nov. 18	2277	4769647
9	Dec. 18	2349	4810889
10	Jan.19	2012	4276265
11	Feb. 19	1702	7285046
12	Mar. 19	1855	14083247
Total		**29912**	**120487719**
Avg./month		**2493**	
Avg./day/AA		**2493/22 = 113.31 say 114 nos.**	

SN	Month & Year	No. of PAO Bills	Amount
1	April 18	1319	3251098
2	May 18	1234	2423408
3	June 18	1062	2236587
4	July 18	1176	3151219
5	Aug. 18	1668	3657665
6	Sept. 18	1357	3058969
7	Oct. 18	1360	4379687
8	Nov. 18	1534	3390517
9	Dec. 18	1503	3694203
10	Jan.19	537	1249522

11	Feb. 19	425	1065366
12	Mar. 19	476	1516315
Total		**13651**	**33074556**
Avg./month		**1137**	
Avg./day/AA		**1137/22 = 51.70 say 52 nos.**	

SN	Month & Year	No. of AG Bills	Amount
1	April 18	2209	2062000
2	May 18	2513	2304556
3	June 18	2387	2280509
4	July 18	2684	2288070
5	Aug. 18	2481	2085092
6	Sept. 18	3041	2480516
7	Oct. 18	3072	2628437
8	Nov. 18	2045	1945909
9	Dec. 18	1768	1972184
10	Jan.19	2370	2433036
11	Feb. 19	2045	1998065
12	Mar. 19	2035	1835467
Total		**28650**	**26313841**
Avg./month		**2387**	
Avg./day/AA		**2387/22 = 108.52 say 109 nos.**	

SN	Month & Year	No. of Credit Notes	Amount
1	April 18	61	14856015
2	May 18	70	9566835
3	June 18	63	10340741
4	July 18	110	21949079
5	Aug. 18	76	4368382
6	Sept. 18	85	7255309
7	Oct. 18	91	11902285
8	Nov. 18	79	14998856
9	Dec. 18	75	6904974
10	Jan.19	94	14001940
11	Feb. 19	111	11663263
12	Mar. 19	156	30282303
Total		**1071**	**158089982**
Avg./month		**89**	
Avg./day/AA		**89/22 = 04.05 say 4 nos.**	

Bills	Total Bills	Avg. Bills/Month
CDA Bills	29912	2493
PAO Bills	13651	1137
AG Bills	28650	2387
Credit Notes	1071	89
	73284	**6106**
Total No. of staff working	**5**	
Average bills per staff per month	**6106/5**	**1221.2**
Average bills per staff per day	**1221.2/22**	**55.50 say 56 nos.**

5.5.1 Deployment and analysis for requirement of staff:-

SN	Designation	No.	Remarks
1	SSO	1	**1 SSO** - over all incharge.
2	AA	5	**5 AAs** are deployed for preparing bills against all type of para-military, Military, police and other concessional vouchers which are received in this section for which **average 56 nos. of bills/day/AA** are dealt with by these staff and then they are sent to concerned Offices for payment.
	Total	**6**	

5.6.0 CASH VOUCHERS SECTION:-

Staff on roll, **SSO (1) + AA (4)+ SE/IT(1) = 6 Nos**.

This section is meant for dealing with Cash Vouchers (Cash Remittance Notes), prepared and sent by the stations over AII and JP divisions. Cash vouchers, other type of vouchers such as credit notes, police vouchers, military vouchers, cash orders, other refund vouchers, refund of previous day, concession vouchers etc. are also received by courier from stations which are sorted out for making list (station-wise, date-wise and head-wise) and then the data of the vouchers are fed in computer. A summary is generated about earnings for coaching and goods separately which is sent to the Balance sheet section.

For dealing with the above mentioned activities, following important files and registers are maintained in this section-
  i. Cash sheet Register.
  ii. Reconciliation of Cash Register.
  iii. Voucher Register.

(a) A short list of showing the position of cash remittance note over AII and JP divisions is given below:-

SN	Month & Year	Coaching		Goods	
		No. of Vouchers	Amount	No. of Vouchers	Amount
1	April 18	42	588679	19	14267277
2	May 18	51	168487	19	9398348
3	June 18	51	479167	12	9861574
4	July 18	97	889892	13	21059187
5	Aug.18	65	364292	12	7175115
6	Sept.18	72	621086	13	6634223
7	Oct.18	76	1621888	15	10280397
8	Nov.18	65	821046	14	14177810
9	Dec. 18	65	482226	10	6422748
10	Jan.19	78	353624	16	13648316
11	Feb.19	101	538266	9	11031412
12	Mar.19	110	872869	32	24249490
	Total	**873**	**7801522**	**184**	**148205897**
	Avg./month	**73**	**650127**	**15**	**12350491**

(b) A short list of showing the position of vouchers over AII and JP divisions is given below:-

SN	Month & Year	Military CR Note		Police Vouchers		Military Warrant	
		No. of Vouchers	Amount	No. of Vouchers	Amount	No. of Vouchers	Amount
1	April 18	2	328081	3525	4351585	2574	7984401
2	May 18	2	557327	3892	3881380	2480	7373649
3	June 18	1	3420	3447	3734710	1914	4901103
4	July 18	6	456024	3841	4229840	1804	13237122
5	Aug. 18	3	3173504	4147	4784025	1686	8906243
6	Sept. 18	5	89115	4395	4296645	1674	12308443
7	Oct. 18	11	1451656	4422	4717785	1558	8413720
8	Nov. 18	5	250372	3571	4153090	1552	3531279
9	Dec. 18	2	1859	3262	4786290	1580	3794671
10	Jan.19	2	4272	2906	2990755	1424	3385550
11	Feb. 19	4	210365	2467	2407430	1241	6331288
12	Mar. 19	2	6823	2506	2505760	1346	3972796
	Total	**45**	**6532818**	**42381**	**46839295**	**20833**	**84140265**
	Avg./month	**4**	**544402**	**3532**	**3903275**	**1736**	**7011689**

5.6.1 Deployment and analysis for requirement of staff:-

SN	Designation	No.	Remarks
1	SSO	1	1 SSO - over all incharge.
2	AA (4) + SE/IT (1)	5	4 AA and 1 SE/IT deal with CR notes and all type of vouchers. (i) Per staff per day, dealing of vouchers comes to 6073/3x22 = 6073/66 = **92 nos.** (ii) Per staff per day, dealing of vouchers comes to 20571/3x22 = 20571/ 66 = **312 nos.** **Total 92+312 = 56 nos. of vouchers are dealt with by each staff per day.** All the 3 AA/Accts. Clerk open the bundles of vouchers and prepare their station wise list and send them to concerned section viz Military warrants to Military section, Police vouchers to Bill section, Handling bill to Parcel section and Goods section, Balance sheets to Balance sheet section, Electric bills to Books section, NIT and Refund vouchers to PRS and ROPD section etc.
	Total	**6**	

Analysis:- After thorough analysis the workload of Bills and cash vouchers section, the work study team is of the opinion that the staffs of both sections are underutilized and the work of both section are supplementary to each other. Due to technological up-gradation and digitalization no. of vouchers decreasing day by day. Govt. is emphasizing paperless working. In this regard paperless ticketing in PRS has already been started, digital cards are also being provided to Military personals in place of vouchers. It will lead to less workload in Cash vouchers section in future. Keeping in view the above facts and less workload both sections may be merged to ensure optimum utilization of the existing staff as the activities of these sections are similar. The distribution of work after merging will be as under:-

- For over all supervision of work – **1 SSO**
- All type of vouchers will be received, sorting and preparing bills against all type of para-military, military, police warrant, Postal Haulage charges and other concessional vouchers in this section and then they are sent to concerned Offices for payment. **4 AAs + 1SE/IT**

5.6.2 Recommendation No.-3

Keeping in view the less workload and decreasing trends of vouchers, work study team is of the opinion that both sections (Bills and Cash vouchers section) may be merged and after merging 01 SSO, 04 AAs and 01 SE/IT would be sufficient to handle the existing workload. Hence, 01 post of SSO of Level-8, 05 post of AAs of Level-6 are surplus and may be surrendered forthwith.

5.7.0 GOODS SECTION:-

Staff on roll, **SSO (1) + AA (4) = 5 Nos**.

Goods section is meant for dealing with the invoices related to goods booking. Earlier, goods invoices prepared after booking of goods were sent by the stations of JP and AII divisions through couriers thrice a month to this section. Now 100% invoices are being generated through TMS (Terminal Management System) therefore, no possibilities of errors remain. Demurrage, wharfage, siding charges, RMC notes, wagon registration fee, Returns related to these items are received, sorted out, and checked. After tallying cash book and figure statement with balance sheet, it is sent to AFA/TA for further verification. Special debits and credits are checked. Handling bills for goods transshipment are received here from Books section and are checked for deduction of GST and surcharge from parties and after passing of bills, a CO-7 for each bill is posted in a register. Debit and credit statement is prepared and sent to Books section.

Policy-letters related to invoice, issued by Railway Board are maintained in files and implementation is ensured. Inward Bills related to container booking from different stations are received, checked and posted in continuity register and are reconciled with Train-summary. Punching of data is made in computer and generated statement is taken to EDPM/JP for further check. A summary prepared by EDPM /JP is tallied with the amount of cheques received from parties. For any shortage, debit is raised. Finally, 7A statement commodity wise, wagon wise, freight wise, net tone kilometer wise, earning wise and division wise is prepared and sent to Railway Board.

For dealing with the above mentioned activities, following important files and registers are maintained in this section-

1. Continuity register.
2. Debit register.
3. Over Charge file.
4. Pay Order register.
5. RMC files.
6. Figure statement Register.
7. Suspense Register.

5.7.1 Deployment and analysis for requirement of staff:-

SN	Designation	No.	Remarks
1	SSO	1	**1 SSO** - over all incharge.
2	AA	4	**1 AA** checks the continuity of railway receipts of Ajmer & JP Div.
			1 AA checks the continuity of receipts of containers and RMC invoice. He also checks over charge sheet and credit note.
			1 AA deals with demurrage wharfage and sidings charges of AII & JP Div., to prepare CO-6 & CO-7. He also raises over-charge and under charge.
			1 AA deals with muster roll, Absentee statement special credit of AII & JP Div. siding statement, WRF refund and figure statement.
	Total	**5**	

Remarks:- After thorough analysis the workload of this section, the work study team is of the opinion that only continuity of the Railway invoice as well as container invoice is being checked by the staff. There is needed to make the check more effective although after introduction of TMS there is very little chance of error. However, human errors are main reasons for raising debits which can be reduced if goods staff may be advised and educated for preparing goods invoices with almost attention, resulting of that, in future, staff from this section could be saved. At present, 1 SSO for checking the correctness of entries made by staff and 4 AAs for dealing with goods related activities are **justified.**

5.8.0 TTE/EFT SECTION:-

Staff on roll, **SSO (1) + AA (6) = 7 Nos**.

TTE/EFT section is meant for dealing with EFT returns received from CTI offices of Ajmer and Jaipur divisions. One date of the month is decided by AFA/TA/AII to check the returns. Accounts-foils are tallied with the concerned returns. During the internal check, continuity and correctness of prepared EFT by checking staff are checked and if any discrepancy committed by staff in the course of their issue is found, debits are raised and error sheets are issued to concerned station or unit and they are informed to rectify the debits. It was appraised that out of total irregularities raised, most of the irregularities are of the such nature in which either EFT missing or MR missing, debit is raised against the same. Few cases of undercharge of fare are also found.

For dealing with the above mentioned activities, following important files and registers are maintained in this section-

1. Continuity Register.
2. Cash Register TTE wise.
3. Debit Register.
4. Test check Register.
5. Class wise Summary Register.

A short list of showing the no. of items raised debits against discrepancies in returns are given below:-

SN	Month & Year	AII Div		JP Div	
		Items	Amts (Rs.)	Items	Amts (Rs.)
1	April 18	7	11475	12	9490
2	May 18	3	350	17	27855
3	June 18	13	21543	26	28448
4	July 18	7	5590	14	14245
5	Aug. 18	5	4076	19	5590
6	Sept. 18	14	21050	17	25305
7	Oct. 18	8	20156	33	41609
8	Nov. 18	6	4161	16	12590
9	Dec. 18	10	3515	9	2580
10	Jan.19	5	5180	3	430
11	Feb. 19	14	25397	10	9575
12	Mar. 19	13	33062	11	4940
	Total	**105**	**155555**	**187**	**182657**
	Avg./month	**8.75**	**12963**	**15.58**	**15221**

5.8.1 Deployment and analysis for requirement of staff:-

SN	Designation	No.	Remarks
1	SSO	1	1 SSO is over all incharge.
2	AA	6	All the 6 AAs are deployed for internal check of TTE/EFT returns of 1 day only out of total returns of AII and JP divisions received in this section.
	Total	**7**	

Analysis:- During the study it has observed that detection of most of irregularities are related with foil missing either EFT or MR. After submission of these lost files credit is being obtained from TIA, so the debit raised by TAO seems imaginary. During the year 2018-19, total 24 cases have been detected and a debit of about Rs. 28,000 per month has been raised and for this activity 6 staff are deployed (average 4 cases per staff per month). Debits raised are quite lesser in terms of quantum.

After implementation of UTS and PRS the workload of TTE/EFT section has been reduced considerably. HHM machines have been introduced in Shatabdi and Rajdhani Trains and soon it will be provided to all checking staff. After introduction of HHM machine the irregularities of undercharge of fare will become negligible, the cases of foil missing should be checked at station level either by TIA or by CMI before submitting to TAO/AII. After implementation of such type of practice, the workload of TTE/EFT section will be reduced significantly. Therefore, **1 SSO and 4 AAs will be sufficient to coupe up the workload, hence 2 AAs will become surplus and may be surrendered.**

5.8.2 Recommendation No.-4

Keeping in view the above facts it has suggested that after introducing upgraded HHM system workload of TTE section will reduce considerably. Hence 01 SSO, 04 AAs would be sufficient to coupe up that workload. Hence, 2 posts of AAs of Level-6 will become surplus and may be surrendered.

5.9.0 DEBIT SECTION:-

Staff on roll, **SSO (1) + AA (1) = 2 Nos**

Debit section is meant for dealing with all debit related work of goods and coaching of Ajmer and Jaipur division. After checking, if any discrepancy is found, debit is raised and error sheet is prepared by concerning section and sent to concerning stations through this section to prepare monthly/tri-monthly/Half yearly/yearly summary of objected and admitted debits. To dispose of station outstanding related work.

A list of showing the no. of items raised debits by TAO/AII against discrepancies in returns are given below:-

SN	Month & Year	AII Div				JP Div			
		BY TAO/AII		By TIA/AII		BY TAO/AII		By TIA/AII	
		Items	Amts (Rs.)	Items	Amts (Rs.)	Items	Amts (Rs.)	Items	Amts (Rs.)
1	April 18	22	31816	11	7238	51	61182	2	560
2	May 18	21	10813	16	8394	29	34500	1	37760
3	June 18	18	17259	31	24234	30	121319	12	10192
4	July 18	32	25904	2	405	39	26069	3	4339
5	Aug. 18	25	10684	4	5155	47	30079	4	23350
6	Sept. 18	39	30141	2	35039	54	128095	11	168104
7	Oct. 18	25	36658	18	28558	50	47569	36	65910
8	Nov. 18	15	6794	16	16765	22	8630	5	5621

9	Dec. 18	16	3922	8	15891	13	7781	8	5495
10	Jan.19	36	17129	2	924	19	15255	1	225
11	Feb. 19	26	16094	20	39527	24	13914	34	465576
12	Mar. 19	0	0	0	0	0	0	0	0
Total		**275**	**207214**	**130**	**182130**	**378**	**494393**	**117**	**787132**
Avg./month		**25**	**18838**	**12**	**16557**	**34**	**44854**	**12**	**71558**

5.9.1 Deployment and analysis for requirement of staff:-

SN	Designation	No.	Remarks
1	SSO	1	1 SSO is over all incharge.
2	AA	1	1 AA deals with all debit related work of goods and coaching of Ajmer and Jaipur division and to dispose of station outstanding related work.
Total		**2**	

5.10.0 PARCEL SECTION:-

Staff on roll, **SSO (1) + AA (1) = 2 Nos**.

Parcel section is meant for checking of way bills related to Hard Parcels, Luggage, Horse/Cow/Dog and Vendors' parcel and checking of statements of wharfage and demurrage of AII and JP divisions which are received from dak section. Entries are taken in Returns Receipt Register. Continuity and accuracy of preparation of every Way Bill is internally checked, posted and tallied station wise. Selective dates for different way bills checking are decided by AFA/AII are given below:-

1. Way bill amount upto Rs.100 - Any 1 date.
2. Way bill amount for Rs.100 to 150 - Any 2 dates.
3. Way bill amount for Rs.150 and above - 3 to 7, 14 to 18 Total 10 days.
4. Luggage Ticket amount for Rs. 100 to 150 - Any 2 dates.
5. Luggage Ticket amount for Rs. 150 and above - Any 4 dates.
6. Wharfage and demurrage checking - Any 2 dates.
7. Left Luggage Ticket checking - Any 2 dates.

After checking, if any missing or discrepancy is found, the concerned station and Balance Sheet section are informed for rectification. For any disputes, Balance Sheet section is advised to raise debit for the same and error sheet is prepared which is dispatched to debit-section. In addition to this, debits given by TIAs at different stations are recorded and checked here and the same are sent to debit section for further action.

For dealing with the above mentioned activities, following important files and registers are maintained in this section-

1. Figures Statement Register

2. Continuity Register
3. Hand Bill Register
4. Policy related Files
5. Debit Register

A short list of showing the no. of items raised debits against discrepancies in returns are given below:-

SN	Month & Year	AII Div		JP Div	
		Items	Amts (Rs.)	Items	Amts (Rs.)
1	April 18	1	87	7	874
2	May 18	7	3500	1	169
3	June 18	7	1602	6	1542
4	July 18	8	1802	3	398
5	Aug. 18	3	329	3	321
6	Sept. 18	5	3508	5	1563
7	Oct. 18	4	830	5	394
8	Nov. 18	4	735	3	58
9	Dec. 18	2	342	2	678
10	Jan.19	4	174	2	721
11	Feb. 19	4	1554	4	317
12	Mar. 19	-	-	-	-
	Total	**49**	**14463**	**41**	**7035**
	Avg./month	**4**	**1205**	**3.41**	**586**

5.10.1 Deployment and analysis for requirement of staff:-

SN	Designation	No.	Remarks
1	SSO	1	1 SSO is over all incharge.
2	AA	1	1 AA deals with returns for outward parcel, HCD, demurrage, wharfage, Luggage, handling bills of contractors and lease work of SLRs of AII & JP division.
	Total	**2**	

Analysis:- After thorough analysis of the workload of this section, the work study team is of the opinion that **the workload of Parcel section has been reduced considerably after implementation of leasing system over NWR and many of the stations over AII and JP divisions where earning was less than 1 lac. have already been closed**. Jaipur and Ajmer are the main parcel station of NWR. Parcel Management system (PMS) has already been started at JP station and also going to start at Ajmer station very soon. Now the parcel way bills are being generated through this system. After introducing PMS system the work load of this section will reduced considerably. During the year 2018-19 a debit of Rs. 1800 per month has been raised, for this activity one SSO and one

staff is deployed. As debit is raised is quite lesser in terms of amount and after introducing PMS system this amount will be reduced gradually. Hence one staff is sufficient to coupe up the workload.

One staff deployed in each section of parcel and Debit. Keeping in view the less workload of both the sections, one SSO can supervise the work of both sections. Therefore, after clubbing the both sections, one post of SSO will become surplus and may be surrendered forthwith.

5.10.2 Recommendation No.-5

<u>Keeping in view the less workload of Debit section and decreasing trends of workload in Parcel section it is suggested that both sections may be merged together into one section and after merging 01 SSO & 02 AAs (One each for Parcel and Debit section) would be sufficient to handle the existing workload. Hence, 01 post of SSO of Level-8, is found surplus and may be surrendered forthwith.</u>

5.11.0 <u>BOOKS SECTION</u>:-
Staff on roll, **<u>SSO (1) + AA (3) = 4 Nos</u>**.

Books section is meant for dealing with the compilation of abstract X, Y, Z posting of passenger and other coaching earning. It also compiles approximate account, cash register, auditing of coaching and goods Balance Sheet and maintained all record of inward, outward and Foreign Railway. This section deals with record of Foreign railway (TCs), exchange of earning figure from all 16 Railways, Half yearly statement of traffic suspense balance and preparation of Journal Vouchers for railway wise debit/credit on IPASS module. All information is collected from other sections and after compilation final report is sent to HQ and Audit department.

5.11.1 <u>Deployment and analysis for requirement of staff</u>:-

SN	Designation	No.	Remarks
1	SSO	1	**1 SSO** is working as incharge.
2	AA	3	**1 AA** deals with TCs/ATCs and exchange of earning figure from all 16 Railway. Generation of part 'B' (Traffic Book coaching and goods earning). Preparation of JVs for Railway wise on IPASS module.
			1 AA deals with Divisional freight bills, preparation of manual as well as signal account on IPASS module, preparation of traffic

			suspense, Certification of misc. credit received from various units through ATCs. Generation of all annexure and statement i.e GST, income tax, traffic suspense, Net debit/Credit statement segment wise. **1AA** deals with data feeding of Bank challan/Loose challan received from cash office, posting of daily misc. cash deposited at stations, Monthly summary of misc. cash for generation of ABS 'Z', refund cases, to maintain register i.e. O/W ATCs register, Cash Register and cheque issue register.
Total		**4**	

Analysis:- After thorough analysis of the workload of Books section, the work study team is of the opinion that **1 SSO and 03 AAs are justified.**

5.12.0 PRS SECTION:-

Staff on roll, **SSO (0) + AA (4) = 4 Nos**.

PRS section is meant for dealing with the returns related to all type of refunds which are sent by stations of JP and AII divisions related to earning after sale of issued or non-issued tickets through UTS, PRS and manual for special cases established (when no UTS or PRS works). All the returns are handed over to concerned staff who are already assigned duties activity wise. Concerned staff takes entries in register and checks continuity of role and issued tickets. Then, internal checks of NIT/UTS, ROPD/PRS and Concession Vouchers is executed. Percentage of checks are mentioned below:-
   a) Check of NIT/UTS - 100%
   b) Check of PRS - 100%
   c) Check of Manual Refund - 100%
   d) Check of Refund of Previous day - for 3 selective dates which are decided by   AFA/TA/AII on monthly basis.
   During internal check, any discrepancy of error is noticed which is committed by station staff, debits are raised and after preparing error sheet, advice of error is sent to concerned station for disposal of the raised debit.
   The list of main registers and files related to dealing with the workload of this section are given bellow:-
   1. Local and Foreign Returns Receiving Register
   2. Continuity Register
   3. Debit Register

A short list of showing the Debits Raised against internal checking of returns related to NIT/UTS, ROPD/PRS and Concession Vouchers by these staff are given below:-

SN	Month	JP Division		AII Division	
		No of Cases	Amount in Rs.	No of Cases	Amount in Rs.
1	April 18	9	6895	9	13290
2	May 18	5	2605	4	4200
3	June 18	4	1725	5	4620
4	July 18	19	11545	9	15230
5	Aug. 18	8	8415	7	6390
6	Sept. 18	13	12165	6	5845
7	Oct. 18	10	14563	11	19780
8	Nov. 18	2	730	6	4760
9	Dec. 18	2	3165	3	1650
10	Jan.19	0	0	11	7452
11	Feb. 19	2	9115	11	9750
12	Mar. 19	6	4955	0	0
	Total	80	75878	82	92967
	Avg./month	7	6323	7	7747

5.12.1 Deployment and analysis for requirement of staff:-

SN	Designation	No.	Remarks
1	SSO	1	**1 SSO** – Post is vacant.
2	AA	4	**2 AAs** deals with continuity check of returns of JP & AII div. Posting of cancellation and clerical charges in concerned register, prepare monthly figure statement and sent to Balance sheet section, checking of manual ROPD. During internal check any discrepancy is found debit has raised and sent to Debit section. **2 AAs** deals with NITs of all the UTS existing over JP & AII div.
	Total	5	

Analysis:- During the course of work study, team visited PRS/UTS section and observed the working procedure of the section. It has observed that ROPD tickets are received in TAO/AII on the next day from the date of issue, but these tickets should be actually being received after 8-10 days from date of issue, thus it loses the importance of the check.

The ROPD tickets are to be checked 100% but it has informed that ROPD of only 3 selective dates (i.e. 10%) are being presently checked.

Soon, Railway board is going to launch a new policy and according to this policy board is emphasizing to reduce the necessity of paper ticket. After introduction of this system work load in ROPD section will be reduced considerably.

The work study team has observed that neither ROPD tickets are received in traffic Accounts office on the next day from date of issue nor these are being checked 100% in TA office, thus team proposed that possibility may be explored to check ROPD tickets at the booking station itself by TIA/CMI and these should not be sent to TA office for rechecking.

Before introduction of e-ticket, the ROPD was quite high in numbers as well as in volume but after introduction of e-ticket and technological up-gradation numbers of ROPDs are reducing gradually. After implementation of new paper less ticket policy these no. will decrease further.

After thorough analysis of the workload of the staff of this section, the work study team is of the opinion that ROPD, NIT, Special cancellation tickets are received after 8-10 days in TAO/AII. By the time it loses its importance and purpose of its checking. Keeping in view of this the opinion of the team is that ROPD, NIT, Special cancellation ticket are to be checked at station by the TIA/CMI, this will not only reduce the workload of PRS section but also help in detecting fraudulent practice in time.

In the opinion of work study team, PRS section be supervised by the SSO of UTS section as both sections deal with similar nature of work.

On the basis of above analysis work study team is of the opinion that, 4 AAs would be sufficient to coupe up the workload. Hence 1 vacant post of SSO would become surplus and may be surrendered.

5.13.0 <u>UTS SECTION</u>:-

Staff on roll, **<u>SSO (1) + AAs (6) = 7 Nos</u>**.

UTS section is meant for dealing with the returns of passenger classification for ATVM & UTS tickets and excess fare tickets (EFTs) issued by staff working in booking offices of AII & JP division. Statements are prepared and sent to balance sheet section for tallying with balance sheets. Then, received returns are kept for internal check i.e. correctness of charged fare, continuity of progressive number and missing of tickets. After thorough check, punching is done on computer. During thorough check, if any discrepancy or irregularity is found, debits are raised and error-sheets are issued to the concerned stations for disposal.

For dealing with the above mentioned activities, following important files and registers are maintained in this section-

i) Figure Statement Register
ii) Continuity Register
iii) Debit Register
iv) Correspondence File
v) Agents Commission File for agents deputed at Flag stations
vi) Service/Pilgrim Tax Register

A short list showing the debits raised in different returns of JP & AII division is given below:-

SN	Month & Year	JP Div.		AII Div.	
		Items	Amount in Rs.	Items	Amount in Rs.
1	April 18	19	41914	7	8319
2	May 18	8	4471	9	2763
3	June 18	4	97669	11	2219
4	July 18	4	436	9	3281
5	Aug. 18	22	15530	16	3615
6	Sept. 18	18	10000	6	1008
7	Oct. 18	26	12507	8	3598
8	Nov. 18	4	502	3	884
9	Dec.18	7	720	0	0
10	Jan.19	20	13341	16	4383
11	Feb.19	19	3302	5	4280
12	Mar.19	0	0	5	924
Total		**151**	**200392**	**95**	**35274**
Avg./month		**13**	**16683**	**8**	**2773**

5.13.1 Deployment and analysis for requirement of staff:-

SN	Designation	No.	Remarks
1	SSO	1	1 SSO is working incharge.
2	AAs	6	6 AAs are utilized for dealing with passenger classification for card tickets of Flag stations and 100% internal check of EFTs issued on the stations over AII & JP division. Figure statements are prepared and sent to balance sheet section for tallying with balance sheets. Then, received returns are kept for internal check i.e. correctness of charged fare, continuity of progressive number and missing of tickets. After thorough check, punching is done on computer. If, any discrepancy is found, debits are raised.

| **Total** | **6** | |

Analysis:- After thorough analysis of the workload of this section, the work study team is of the opinion that **the workload of UTS section has been reduced considerably after implementation of UTS and PRS resulting in the use of EFTs work at stations has already been reduced considerably**. Passenger prefers to travel in reserved coach, so the number of concession vouchers is decreasing day by day. The workload in UTS section is also decreasing day by day. **Keeping in view the above facts, 04 AAs would be sufficient to coupe up the existing workload. Hence, 2 post of AA is found surplus and may be surrendered.**

5.13.2 Recommendation No.-6

The proposed requirement of PRS and UTS section comes as four staff each and work study team suggests that the work of PRS section be supervised by the SSO of UTS section as both section deals with similar nature of work. Therefore 01 SSO and 2 AA are found surplus and may be surrendered forthwith.

5.14.0 AUDIT OBJECTION, CO-ORDINATION AND COMPUTER SECTION:-

Staff on roll, **SSO (1) + AAs (3) = 4 Nos**.

AUDIT OBJECTION- 1 AA

Audit objection section is meant for dealing with GST related work, to make entry in relevant register of all objection raised by Accounts department, to give reply to audit department after discussion with officers, correspondence with concerning department regarding objection raised by Audit department, to make co-ordination with audit department for obtaining updates and to prepare periodical details related with Audit deptt.

CO-ORDINATION – 1 AA

Upload all important data and correspondence of the section on FTP and e-dak. To update the register for calendar of return for all periodical statement related with this office. To collect the data from all section and upload on RMS. To execute all inspection report of HQ as well as Railway Board and help the employees in computer related work etc.

COMPUTER- 1 AA

Maintenance of computer available in TAO/AII and dispose of the complained receive from various section promptly and also maintained the complain register. Providing adequate computer, printer and other computer

related material in the office and also maintained T&P register for this purpose. To ensure that maximum work should be done on computer in the office. To maintain the cash imprests register and updated the consumable register in case of purchase of the above mentioned material. Providing information to all section of the work done on IPASS programme and resolving the difficulties faced in the work being done in the programme.

1 SSO -Audit objection, co-ordination and computer section incharge.

Analysis- During the work study it has observed that the staffs of both subsections (Audit objection & Co-ordination) are underutilized. On going through the various activities being performed by these subsections it has been noted that only one staff would be sufficient to coupe up the existing workload of Audit objection & Co-ordination subsections.

The work of computer subsection is very important and will help to modernize Traffic Accounts office in future so this post is justified.

There is no significant work for SSO of this section.

On the basis of above work study team is of the opinion that all work of this section is to be given to General Administration section for optimum utilization of staff and better monitoring of all activities. Thus, one post of SSO and one post of AA are found surplus and may be surrendered.

5.14.2 Recommendation No.-7

Keeping in view the less workload in Audit objection & Co-ordination sub-section it is recommended that one staff would be sufficient to coupe up the workload of both section thus one post of AA is surplus.

There is no significant work for SSO of this section. So, It is also recommended that all work of this section is to be given to General Administration section for optimum utilization of staff and better monitoring of all activities. Therefore, after merging this section with General Administration section one post of SSO will become surplus. Hence, one post of SSO and one post of AA are found surplus and may be surrendered forthwith.

5.15.0 STATION INSPECTION SECTION:-
Staff on roll, **Sr.TIA (16) + AA (1) = 17 Nos**.

5.15.1 This section deals with upkeep of station inspection information, data received from field units of JP & AII divisions with their jurisdiction /beat. One Accounts Asstt. deployed to upkeep the all records of TIAs and also do all establishment related work.

5.15.2 Traffic Inspector/Accounts are primarily responsible for cross checking of various commercial documents pertaining to railway earnings at stations/ goods shed. TI/A staff carry out checks to detect fraudulent practices prevailing in assigned area of jurisdiction. The schedules of checking by TIAs are based on classification of stations, i.e. if the station is "A" class then he has to check after every four months and half yearly for "B" class station. The quantum of workload specified for checking by TI/A is 100% check of goods records for the previous four days on the date of visiting the station and 10% goods record for the rest of the days whereas coaching records are checked 100%.

The work study team has also collected data in regard to debit raised by TIA's in the year 2018-19 :-

SN	Month & Year	AII Div				JP Div			
		BY TAO/AII		By TIA/AII		BY TAO/AII		By TIA/AII	
		Items	Amts (Rs.)	Items	Amts (Rs.)	Items	Amts (Rs.)	Items	Amts (Rs.)
1	April 18	22	31816	11	7238	51	61182	2	560
2	May 18	21	10813	16	8394	29	34500	1	37760
3	June 18	18	17259	31	24234	30	121319	12	10192
4	July 18	32	25904	2	405	39	26069	3	4339
5	Aug. 18	25	10684	4	5155	47	30079	4	23350
6	Sept. 18	39	30141	2	35039	54	128095	11	168104
7	Oct. 18	25	36658	18	28558	50	47569	36	65910
8	Nov. 18	15	6794	16	16765	22	8630	5	5621
9	Dec. 18	16	3922	8	15891	13	7781	8	5495
10	Jan.19	36	17129	2	924	19	15255	1	225
11	Feb. 19	26	16094	20	39527	24	13914	34	465576
12	Mar. 19	0	0	0	0	0	0	0	0
	Total	275	207214	130	182130	378	494393	117	787132
	Avg./month	25	18838	12	16557	34	44854	12	71558

The total debit raised by the entire TA office, Ajmer in the year 2018-19 is Rs 16.70 Lac, out of which debit of Rs 9.69 Lac. was raised by the TIA's only. This clearly shows that 58 percent of total debit is raised by the TIA's.

In addition to above, it has also been observed that there are certain documents which are to be checked at the stations like ROPD tickets otherwise it looses the absolute purpose of checking by the time it reaches to TA office.

Keeping in view of above, work study team opines that there is need to carry out more checks at stations/ goods shed rather than in TA office. For this it is necessary to strengthen the TI/A's cadre. Thus the work study team recommends that:

(i)   Five (05) vacant post of TIA's be filled up on priority basis to facilitate more checks at stations/ goods shed.
(ii)   Such documents which lose its sensitivity till the time it reaches to TA office be identified and arrangements be made to check these documents at stations/ goods shed.
(iii) The documents once checked by the TIA's shall not be rechecked again in TA office. This will reduce the duplicity in checking of the same.

So work study team is of the opinion that sanctioned strength of TIA's on Traffic accounts office, Ajmer be continued.

5.15.3 Recommendation No.8

It is proposed that there is need to strengthen the TIA's cadre for which Five (05) vacant post of TIA's be filled up on priority basis to facilitate more checks at stations/goods shed.

GENERAL OBSERVATIONS & IMPROVED METHODS OF WORKING WITH SUGGESTIONS

The work study team has deeply analyzed the working of different sections of TA office, Ajmer, keeping in view of present work load, sanctioned strength & on roll strength and suggested ways for reducing the man power. During discussion with the officials of TA Office, Ajmer, the team was appraised that in the next 02 years there is mass retirement of TA staff due to which TA Office working will be badly hampered, therefore system development is required as introduced by some railways for smooth working with less deployment of manpower.

To know the practices being followed by the other railways, the work study team has visited traffic account office of S.C.Rly at Secundrabad and noted that there are 31 sections and on this railway computer based modules like AFRES, FAAS (freight accounting and auditing system), AAPS(Application for accounts of passenger system), cash office module are in use.

6.1 It has also been noted that traffic account office, Ajmer is divided into 14 sections/ subsections.   There are certain activities which are being performed at different places. There are some sections which are further divided into various subsections each headed by separate SSO although these subsections are doing exactly similar type of work and these subsections can be merged and can be supervised by the one SSO only. The details of each section/ subsection which can be merged together are mentioned in related paras of this report. Thus work study team is of the opinion that some sections/ subsections having similar nature of work can be merged, this will helps in reduction in no. of sections/ subsections from 14 to 10, it will helps in increasing the man power productivity thereby economize the services.

6.1.1 Suggestion No.1

It is recommended that some sections/ subsections performing similar nature of work be clubbed together to reduce no. of sections/ subsections from 14 to 10.

6.2 While discussing the working of PRS section with the officials of TA office, it has came into the notice of work study team that tickets of Refund on previous day (ROPD), non issue/ special cancellation tickets are received after 8-10 days in TA office by that time it looses its sensitivity and purpose of its checking is depleted. Keeping in view of this, team opines

that ROPD's, non issue/ special cancellation tickets are to be checked at stations by the TI/A's, this will not only reduce the work load of PRS section but also help in detecting fraudulent practices in time. It has come to the notice that practice of checking ROPD tickets at booking stations are being performed on NCR, CR, & SEC Rly.

6.2.1 Suggestion No.2

It is recommended that ROPD's(Refund on previous day) tickets are to be checked at the booking stations by the TI/A's as these documents looses its sensitivity till the time it reaches to TA office and these should not be send to TA office for checking.

6.3   During the work study it has observed that adequate No. of PC's (personal computers) are not provided in the section although it has observed that some centralized PC's are being provided in computer room. But it will be better to increase the efficiency of staff that computer should be provided on their working station. There are about 15 PC's in TA office which are installed in different sections of this office, but no computer based module is incorporated due to which all data's are being fed manually in PC's and all checking activities are also carried out manually. So with the installation of PC's in office does not solve much purpose and human involvement is almost remains the same until need based computer modules are installed and implemented. The computerization of various commercial activities like PRS, UTS and TMS at stations/ goods shed has reduced the manual accountal and manual preparation of earning statements. This facilitate the commercial staff in generation of computerized statements of daily transaction and every 10 days statements with the click of buttons, but the traffic account office is not technologically developed due to which manual scrutiny / checking of account foils, vouchers and various statements are prepared with huge deployment of man power in TA office, New Delhi.

6.3.1 Suggestion No- 3

It has suggested that to increase the efficiency of the staff adequate No. of PC's should be installed on the working station of employee instead of providing centralized PC's in computer room.

6.3.2 Suggestion No.4

It is recommended to incorporate the freight revenue accountal system (FRAS) in full fledge for collection, accountal and remittance of freight earning. The system will help in auto generation of siding charges, crane charges, and preparation of balance sheet. This will help in reducing manpower of goods foreign sections and TRB sections. It has also suggested that SCR has developed two software,

namely, AAPS (Application for accounts of passenger system) & FAAS (Freight account and adding system) in house. With the help of these software's they transfer and segregate the data head wise in debit side. For technological up gradation NWR can also adopt SCR module. A team of 2 or 3 persons (including one IT official) should visit to observe the working pattern of SCR.

6.4   The work study team has analyzed the amount of debit raised by the TTE Section, luggage, parcel. UTS and PRS section of the year 2018-19 and it has been noticed that the debit raised is very-very nominal if compared to the establishment charges incurred on these sections. This shows that the charges actually realized by the field units in most of the cases are as per norms and debit has been raised in very rare cases.

In view of above, the work study team opines that the prevailing percentage of checking of various documents such as vouchers/ tickets/ EFTs etc. shall be reviewed to explore the possibility of further reduction in percentage of checking of various documents, this will reduce the work of TA office and will help in further reduction of man power.

6.4.1   Suggestion No. 5

It is proposed that there should be fresh review on the percentage of checking of various documents in TA Office based on fraudulent cases/under charge cases detected in previous year and thereby total debit raised. This should be viewed in respect of no. of manpower deployed for detecting these fraudulent practices hence possibility may be explored to reduce checking percentage of various documents in Traffic Account Office to reduce workload.

6.4.2   Suggestion No.6

It is proposed that no. of various documents which are checked by the TI/As shall not be rechecked in Traffic Account Office to avoid duplication of work resulting reduction in workload of Traffic Account Office.

6.5   On going through the working of various sections/ subsections, it is observed that each sections/ subsections is headed by one SSO as incharge and supervising the work of staff. Presently there are total 14 no. of SSO's posted in TA office, Ajmer and it is noted that all SSOs are performing duty as supervisory work. Here, it is important to note that all the section officers promoted, shall be assigned with the duty of initial work as well as existing supervisory work without any additional manpower.

Keeping in view of above, team opines that administration of TA Office make a fresh review on the working of these 14 SSOs, but not

assigned duty as initial work. This will help in availability of more no. of staff for performing work and thus increased the productivity.

6.5.1 <u>Suggestion No.7</u>

<u>It is proposed that instructions contained in above para may be implemented.</u>

6.6   During the study work study team visited SCR/Secunderabad. There are six divisions in SCR and have only one traffic accounts office at SC. Most of the railways have only one Traffic Accounts office. In NWR there are only 04 divisions and have Two traffic Accounts office at Ajmer and Jodhpur. Some staff of traffic accounts is also exists in HQ level. In other words our Traffic Accounts office is split in three different locations. Keeping in view the convenience of work it is suggested that possibility may be explored to work with one Traffic Accounts office.

6.6.1 <u>Suggestion No.8</u>

It is proposed that possibility may be explore to centralized Traffic Accounts office in place of two traffic Accounts office.

SUMMARY OF SURPLUS POSTS

7.0 Summarized position of existing, proposed and surplus staff:-

SN	SECTION	Category	SS	On roll	Proposed	Vac.	Surplus
1	ADMINISTRATION	SSO		1	1		
		AA		2	4		
		A/Cs CK		1			
2	MISCELLANIOUS & DAK	SSO		1			
		AA		2			
		OAA		10	10		
3	BALANCE SHEET	SSO		1	1		
		AA		7	4		
4	BILLS	SSO		1	1		
		AA		5	5		
5	CASH VOUCHERS	SSO		1			
		AA		5			
6	GOODS	SSO		1	1		
		AA		4	4		
7	TTE / EFT	SSO		1	1	42	18
		AA		6	4		
8	DEBIT CELL	SSO		1	1		
		AA		1	2		
9	PARCEL	SSO		1			
		AA		1			
10	BOOKS	SSO		1	1		
		AA		3	3		
11	PRS	SSO		0	1		
		AA		4	8		
12	UTS	SSO		1			
		AA		6			
13	AJ, COMPUTER CELL & CO-ORD.	SSO		1	0		
		AA		3	2		
14	STATION INSPACTION	AA		1	1		
		TIA		16	21		
Total of Group 'C' staff SS = 136, OR = 89, Proposed = 76, Surplus = 60				**89**	**76**	**42**	**18**

CHAPTER-VIII

SUMMARY OF RECOMMENDATIONS & SUGGESTIONS

7.1 Summary of recommendations

S. N.	Recommendations	Para no.	Implementing Authority
1	**Recommendation No.-1** **On the basis of analysis para No. 5.2 & 5.3 and merging of Administration and Miscellaneous section work study team is of the opinion that 01 SSO and 04 AA and 10 OAA would be sufficient to handle the existing workload. Hence, 01 post of SSO of Level-8, 01 post of Accounts Clerk of Level-2, 01 post of Chief Typist of Level-6 and 7 posts of Office Assistant Accounts (OAA) Level-1 are surplus and may be surrendered forthwith**.	5.3.2	
2	**Recommendation No.-2** **On the basis of analysis para No. 5.4 *work study team is of the opinion that after adopting online system completely of balance sheet section only 5 employee including one SSO would be sufficient to coupe up the existing workload. Hence, 3 posts of AA of Level-6 will become surplus and surrendered accordingly.***	5.4.2	**FA & CAO/T HQ/JP**
3	**Recommendation No.-3** **Work study team is of the opinion Keeping in view the less workload and decreasing trends of vouchers it has suggested that both sections (Bills and Cash vouchers section) may be merged and after merging 01 SSO, 04 AAs and 01 SE/IT would be sufficient to handle the existing workload. Hence, 01 post of SSO of Level-8, 05 post of AAs of Level-6 are surplus and may be surrendered forthwith.**	5.6.2	
4	**Recommendation No.-4** **On the basis of analysis para No. 5.8 it has suggested that after introducing upgraded HHM system workload of TTE section will reduce considerably. Hence 01 SSO, 04 AAs would be sufficient to coupe up that workload. Hence, 2 posts of AAs of Level-6 will become surplus and may be surrendered.**	5.8.2	

5	**Recommendation No.-5**	*5.10.2*	
	On the basis of analysis para No. 5.10 less workload of Debit section and decreasing trends of workload in Parcel section it is suggested that both sections may be merged together into one section and after merging 01 SSO & 02 AAs (One each for Parcel and Debit section) would be sufficient to handle the existing workload. Hence, 01 post of SSO of Level-8, is surplus and may be surrendered forthwith.		
6	**Recommendation No.-6**	*5.13.2*	
	The proposed requirement of PRS and UTS section comes as four staff each and work study team suggests that the work of PRS section be supervised by the SSO of UTS section as both section deals with similar nature of work. Therefore 01 SSO and 2 AA are found surplus and may be surrendered forthwith.		**FA & CAO/T/ HQ/JP**
7	**Recommendation No.-7**	*5.14.2*	
	Keeping in view the less workload in Audit objection & Co-ordination sub-section it is recommended that one staff would be sufficient to coupe up the workload of both section thus one post of AA is surplus.		
	There is no significant work for SSO of this section. So, It is also recommended that all work of this section is to be given to General Administration section for optimum utilization of staff and better monitoring of all activities. Therefore, after merging this section with General Administration section one post of SSO will become surplus. Hence, one post of SSO and one post of AA are found surplus and may be surrendered forthwith.		

| 8 | _Recommendation No.8_

It is proposed that there is need to strengthen the TIA's cadre for which Five (05) vacant post of TIA's be filled up on priority basis to facilitate more checks at stations/goods shed. | _5.15.3_ | |

7.2. SUMMARY OF SUGGESTIONS

S. N.	Recommendations	Para no.	Implementing Authority
1	**Suggestion No.1** It is recommended that some sections/ subsections performing similar nature of work be clubbed together to reduce no. of sections/ subsections from 14 to 10.	**6.1.1**	
2	**Suggestion No.2** It is recommended that ROPD's (Refund on previous day) tickets are to be checked at the booking stations by the TI/A's as these documents looses its sensitivity till the time it reaches to TA office and these should not be send to TA office for checking.	**6.2.1**	
3	**Suggestion No- 3** It has suggested that to increase the efficiency of the staff adequate No. of PC's should be installed on the working station of employee instead of providing centralized PC's in computer room.	**6.3.1**	**FA & CAO/T HQ/JP**
4	**Suggestion No.4** It is recommended to incorporate the freight revenue accountal system (FRAS) in full fledge for collection, accountal and remittance of freight earning. The system will help in auto generation of siding charges, crane charges, and preparation of balance sheet. This will help in reducing manpower of goods foreign sections and TRB sections. It has also suggested that SCR has developed two software, namely, AAPS (Application for accounts of passenger system) & FAAS (Freight account and adding system) in house. With	**6.3.2**	

	the help of these software's they transfer and segregate the data head wise in debit side. For technological up gradation NWR can also adopt SCR module. A team of 2 or 3 persons (including one IT official) should visit to observe the working pattern of SCR.		
5	**Suggestion No. 5** **It is proposed that there should be fresh review on the percentage of checking of various documents in TA Office based on fraudulent cases/under charge cases detected in previous year and thereby total debit raised. This should be viewed in respect of no. of manpower deployed for detecting these fraudulent practices hence possibility may be explored to reduce checking percentage of various documents in Traffic Account Office to reduce workload.**	**6.4.1**	
6	**Suggestion No.6** **It is proposed that no. of various documents which are checked by the TI/As shall not be rechecked in Traffic Account Office to avoid duplication of work resulting reduction in workload of Traffic Account Office.**	**6.4.2**	**FA & CAO/T HQ/JP**
7	**Suggestion No.7** **It is proposed that instructions contained in para No. 6.5 may be implemented.**	**6.5.1**	
8	**Suggestion No.8** **It is proposed that possibility may be exploring to centralized Traffic Accounts office in place of two traffic Accounts office.**	**6.6.1**	

CHAPTER-IX
FINANCIAL IMPLICATIONS

9.0   FINANCIAL IMPLICATIONS:-

With the proposal of surrender of **60 posts of Group 'C'** staff the recurring savings per annum in money value amount to as given below:-

S. No.	Design.	GP	Mean pay of Pay Matrix	DA @ 17%	Total Money value	No. of posts	Total saving/ month	Total saving/ year
1	Sr. SO	4800	54900	9333	64233	8	513864	6166368
2	AA	4200	40800	6936	47736	28	1336608	16039296
3	Chief Typist	4200	40800	6936	47736	1	47736	572832
4	JAA	2800	33650	5721	39371	9	354335	4252014
5	A/Cs Clerk	1900	22950	3902	26852	7	187961	2255526
6	OAA	1800	20750	3528	24278	7	169943	2039310
Total						**60**	**2610446**	**31325346**

Total recurring savings per annum comes to approx. Rs. 313.25 Lac.