SOUTH CENTRAL RAILWAY

SDGM's(Plg) Office,
General Branch,
Secunderabad.

No.G.276/2/WSSCR-02/2020-21   Dated: 06.10.2020
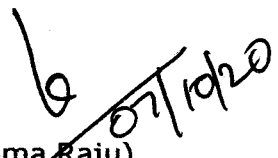
FA&CAO(T)/SC

Sub: Review of Staff Strength of Traffic Accounts Office of Accounts department at Secunderabad.

** ** **

1)   With reference to the above, the Central Planning Organization conducted a detailed study on the above mentioned subject.

2)   A copy of Work study report is enclosed for kind perusal and implementation of the recommendations made in the report.

This has the approval of the competent authority.

(V S Rama Raju)
Sr. Work study Officer,
for Sr.Dy.General Manager.

Copy to: PFA/SC for kind information.
PCPO/SC for kind information.

SOUTH CENTRAL RAILWAY

WORK STUDY REPORT
ON
REVIEW OF STAFF STRENGTH
OF
TRAFFIC ACCOUNTS DEPARTMENT
OVER
LEKHABHAVAN / SOUTH CENTRAL RAILWAY

GUIDED BY

(SHRI V S RAMA RAJU)
SR. WORK STUDY OFFICER,

STUDIED BY

SHRI L.SURESH KUMAR
SR. WORK STUDY INSPECTOR

&

SHRI Y. SRINIVAS RAO
EFFICIENCY INSPECTOR

CENTRAL PLANNING ORGANISATION

SECUNDERABAD.

No.G.276/2/WSSCR-02/2020-21

SEPTEMBER-2020

*****

I N D E X

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

The Central Planning Organization takes this opportunity to express hearty thanks to officers and staff of Traffic Accounts Department / Lekhabhavan for their valuable guidance and co-operation in extending their support by giving necessary information/statistical data.

*** ** ***

विधि **M E T H O D O L O G Y**

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

1. Collection of the details of work Load.

2. Interaction with the Officers and Staff.

3. Observation of the pattern of working.

4. Assessment of manpower requirement for the existing work Load by practical observation.

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रूपरेखा **S Y N O P S I S**

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➢ विषय/**SUBJECT:** Review of Staff Strength of Traffic Accounts Department at Lekhabhavan/South Central Railway/Secunderabad.

➢ प्राधिकार/**AUTHORITY:** Annual Programme of Work studies for year 2020-21.

➢ अध्ययन सं/ **STUDY No:** G.276/2/WSSCR-02/2020-21

➢ गतिविधिकाक्षेत्र/**AREA OF ACTIVITY**: Traffic Accounts Department/ Lekhabhavan / South Central Railway/ Secunderabad.

➢ As per the annual programme of Work Studies 2020-21, the Central Planning Organisation of South Central Railway has taken up Work-study on the "Review of Staff Strength of Traffic Accounts Department /Lekhabhavan/South Central Railway/ Secunderabad".

➢ Railway makes earnings by sale of commodity called "Transport". Its earnings are collected by Commercial Department and accounted by Accounts department. These are classified into 3 heads
  • coaching earnings (Passenger & other coaching)
  • Goods earnings and
  • Sundry earnings

➢ The major portion of the income goes into salaries/pensions and allowances. In order to minimize the salary expenditure and to make the organization run on the profit, the railways like other organizations there is need to right size the manpower.

➢ In order to have first hand information the Work-study team visited all the sections and observed the working pattern of the sections.

➢ The Work-study team made an analysis on the requirement of staff based on the following parameters**.**
  PART-I : Need Basis
  PART-II :
  a) Railway Board Benchmarking Study-2015 on Traffic Accounts Department and
  b) RB Lr.No.E(MPP)2018/1/1, dated 02.07.2020 – RBE No.48/2020 to surrender of 50% of total non-safety vacancies.

➢ **PART-I (Assessment of Manpower on Need Basis):**

➢ Summary of staff (AA/JAA & AC) requirement of Traffic Accounts department:

S No	Section	Act	Req	Excess
1.	Traffic Admin, Efficiency, Audit, General Section	6	2	4
2.	CVR	24	6	18
3.	PRS Section+ UTS Section	13	6	7
4.	Coaching bills and M&M	6	6	0
5.	Compensation Claims section	2	2	0
6.	Coaching refunds section	1	1	0
7.	Goods Refund section	2	2	0
8.	Goods Balance Sheet	6	6	0
9.	Station outstanding section	2	2	0
10.	BPT(Blank paper ticket)	1	1	0
11.	Parcel & luggage and PCT Section	3	3	0

12.	EFT(Excess fare ticket) section	15	9	6
13.	Rates section	10	5	5
14.	Sundry section	3	3	0
15.	Coaching Balance sheet	5	5	0
16.	NFER(W&D) and siding section	4	4	0
17.	KRCL,E-Payment, Computer cell, General section	1	1	0
18.	Traffic Budget & GST	1	1	0
19.	Traffic book section	3	3	0
20.	R&D Section	2	2	0
21.	Pass section	2	2	0
	TOTAL	**112**	**72**	**40**

➤ **Summary of Staff (AA/JAA & AC)Excess to the requirement:**

San	Act	Vac	Req	Excess
226	112	114	72	**154**

➤ **Traffic Inspector of Accounts (TIA) section:**
The main function of TIA is to carry out internal audit of earnings at field units (stations, sidings, post offices, PRS centres etc). They also perform miscellaneous functions like witnessing of auctions at parcel and Goods office, conducting trial trips for fixation of siding/ trip charges, investigation of fraud cases, special checks at stations and sidings during revision of fares and freights, accompanying officers during inspections etc. Debits raised by TIAs are classified into Coaching and Goods debits.

➤ Deployment of TIAs:
   Districts: **34**
   • SC – 16
   • BZA – 13
   • GTL – 3
   • GNT – 2
   HQrs – **6**
   PCCM – **2**
   LR for TIAs at districts -**2**
   Consultant TIAs - 4
➤ Average monthly debits raised = 2- 3 crores
➤ Realisation is approximately 20-25%
➤ **SAVE position of TIAs :**

Designation	San	Act	vac
TIA	81	44	37

➤ **Requirement:** As the work load of the section varies day to day and cannot be measured. The present work load being carried out by the existing staff without any flaw, hence the on roll staff are justified.

SAN	Act	Staff required	Excess to the requirement
81	44	48	33

➤ **SSO of TAO**: Each section of Traffic Accounts Department is headed by SSOs. As an in-charge of the section SSO is responsible to overall efficiency of the section. SSO is answerable to AFAs in turn to Dy.FA&CAO and FA&CAO/T.

➤ **SAVE POSITION OF SSOs :**

Designation	San	Act	vac
SSO	48	15 *	33

➤ **Deployment of SSOs:**

S.No.	Name	Section working	Date of Retirement
1	Shripad Kakade (Re-engaged)	Trf.Admn, Effy, Building Maintenance	-
2	Ch.N.V.L.Sundara Rao	GBS, Goods Refunds	31-07-2026
3	Jhansi Lakshmi	Trf.Finance, Sundry, Trf.Book	31-07-2024
4	G.Srinivas	Rates	31-07-2025
5	N.V.Venkateswara Rao	GST, Tfc.Budget,	31-12-2022
6	G.Seshamamba	Pass , R&D	31-07-2021
7	Sailaja M Rao	Stn.OS, Chg.Ref	31-07-2024
8	B.Surekha Rani	Parcels &Luggage, PCT, Audit	31-10-2030
9	D.V.Sivaramkumar	Chg.Bills, M&M, UTS	31-01-2023
10	Ketan H Parikh	NFER(Siding & WDRF)	30-06-2021
11	B.Surekha	Comp.Claims	31-10-2021
12	Sunil Rikibe	KRCL,Compr Cell,e-payment	31-03-2021
13	K.Sudhakara Rao (Re-engaged)	EFT	
14	B.V.Ramana	FA&CAO(T) Secretariat	31-08-2027
15	IALV.Prasad	CBS , PRS	
16	G.V.Kameswara Rao	Under suspension	
17	Rajendar Damle	CVR	

➤ **Requirement of SSOs:** There are 15 SSOs and 2 re-engaged SSOs are distributed to all sections. Some SSOs are being headed for more than one section according to the convenience and work load of the sections. All the sections of the Traffic Accounts Department successfully working under existing 17 (15+2) SSOs. Hence the work study team considered that 17 SSOs required in Traffic Accounts Department.

San	Act	Vac	Req	Excess
48	15	33	17	**31**

➤ **Summary of requirement of staff of Traffic Accounts Department:**

Disg	San	Act	Vac	Req	Excess
AA/JAA& AC	226	112	114	72	**154**
TIA	81	44	37	48	**33**
SSO	48	15	33	17	**31**
Total	**355**	**171**	**184**	**137**	**218**

- ➢ **With the above, it is observed that there are 218 posts excess than requirement.**
- ➢ **PART-II: Assessment of manpower**
  - a) Railway Board Benchmarking Study-2015 on Traffic Accounts Department and
  - b) RB Lr.No.E (MPP)2018/1/1, dated 02.07.2020 – RBE No.48/2020 to surrender of 50% of total non-safety vacancies.
- ➢ **As per Railway Book for year 2018-19:**
  - E-ticketing website for reserved tickets now handles about 70% of total reserved tickets.
  - UTS mobile application (paperless) was launched to eliminate the public to stand in queue and reduce the counter sale. It facilitates to get Platform tickets also.
  - E-office in Indian Railways: railtel has also started implementation of e-office over IR to bring transparency and efficiency in working. Implementation was first taken up at the South Central Railway Zonal Head Quarter along with GNT division and was completed in Marh-2019 and other zonal head quarters and one division in each zone will be completed by sep-2019
  - New applications taken up in the year
  - I. **Enterprise Service Bus**: Indian Railways has several IT applications with large amount of business logic and transactional data available in various IT systems managing the different aspects of Railway working viz Passenger and Freight , Train operations , Material management , P.Way maintenance, Accounting, Finance, Coaching Management e.t.c. Those applications have separate data base which results in data duplication and mismatches. Enterprise Service Bus (ESB) is an IT tool which facilitates data exchange among various applications .
    - The Enterprise Service Bus project is helping in integration of various applications resulting in single point of entry for primary data i.e available to all applications requiring that data through ESB. Consistency of data across systems, consolidated data availability in real time, eliminating the need of creating same data by different applications. Data once created in an application is shared with other applications through ESB.
  - II. **Modernisation of PRS**
  - III. **Rail Cloud- Cloud computing Technology**
  - IV. **Master Data Management (MDM)**
  - V. **Data Analysis and artificial intelligence (AI)**
- ➢ **Railway wise performance report up to FEB-2020:**

Railway Zone	Loading	Freight	Passenger	Total
SECR	155.26	11327.50	1102.20	12591.45
SWR	34.17	2661.38	1539.01	4533.40
WR	71.75	4926.20	4460.10	10754.26
WCR	36.90	7537.80	3277.04	0882.16
NWR	15.57	3785.82	1986.10	6435.64
SR	29.16	2552.56	4450.88	7771.37

SCR	100.98	9156.69	5101.21	14812.29
SER	156.73	12593.01	1577.29	14583.43
NR	46.01	6163.51	6046.07	11779.43
NCR	13.68	7383.92	4621.44	12357.94
NER	2.25	1305.65	1583.79	3105.44
NFR	8.14	1738.15	1284.52	4633.30
CR	56.66	6688.85	8465.39	13495.04
ER	59.26	3637.73	2257.75	6460.50
ECR	136.71	7956.38	2399.87	10806.31
ECoR	182.10	14381.77	1451.01	16111.75

> **Railway Board Benchmarking for Traffic Accounts -2015:**
> A onetime Benchmarking of Traffic Accounts has been done for the first time at Board's level to ensure uniformity. This Study will give the zonal railways an idea of their tentative standing and also ensure rightsizing of Traffic Account Office and will help improve efficiency. Based on the Total Earnings (Pass. + Goods), earning per Traffic Accounts staff was calculated and it is seen that ECoR has a maximum earning of Rs. 101.43 cr. per staff. Thus ECoR is taken as BENCHMARK for this particular activity. With this Benchmark (ECoR), the data of different indices like No. of Stations, TMS points, UTS, PRS, Goods stations sidings and RR's generated was compared with other railways.

> **Assessment of staff as per Railway Board Benchmarking Study-2015:**

S No		ECoR	SCR	
		Work Load -2015	SCR Work Load Feb-20	W. Load wrt ECoR-2015
1.	Pass. Earnings (Rs. cr)	1037.4	5101.21	4.92
2.	Goods Earnings (Rs. in cr.)	12350.7	9156.69	-0.26
3.	No. of Stations	307	585	1.91
4.	Goods Stations/Sidings	130	255	1.96
5.	UTS Locations	221	564	2.55
6.	PRS Locations	98	323	3.30
7.	TMS points	116	236	2.03
8.	RR's generated	52636	73000	1.39
9.	TAO Staff(Sanctioned)	41	355	
10.	TAO Staff(On Roll)	132	177	
11.	Total Earnings	13388.18	14257.9	
12.	Earning per staff (Rs. cr)	101.42	80.55	
	TOTAL POINTS			2.22

	Staff on Roll should be			**294.00**
	Total sanctioned staff			355
	Total Vacant posts			184
	Excess / Surplus			**61.00**

➢ **From the above it is noted that 61 posts are excess** to the requirement as per Rly Board benchmarking 2015 for Traffic Accounts department.

➢ **Assessment of manpower as per RB Lr.No.E(MPP)2018/1/1, dated 02.07.2020 – RBE No.48/2020 to surrender of 50% of total non-safety vacancies.**

➢ After surrendering of 61 posts as per Rly Bd's benchmarking, the staff position Traffic Accounts Department will be as follows:

San	**Act**	**Vac**
294	171	123

➢ After surrendering of 61 posts as per Rly Bd's benchmarking, there will be clear vacancy of 123 posts of non safety category in Traffic Accounts Department.

➢ As per RB Lr.No. E (MPP)2018/1/1, dated 02.07.2020 – RBE No.48/2020 to surrender of 50% of total non-safety vacancies and GM advised all PHODs & DRMs through Video Conference on 09 & 10 of July-20 to identify the number of non-safety posts in different categories in recruitment grade with respect to existing non-safety vacancies, for meeting surrender target of 50% non-safety vacancies.

➢ From the above table it is noted that there is 123 vacancy of non safety category in Traffic Accounts Department.

San	Act	Vac	**50%** of the vacancy
294	171	123	**61**

➢ **Posts required to surrender as per assessment of PART-II:**

PART-II (RB's Benchmarking + 50% surrender non-safety vacancy)			
1	355	294	61
2	294	171	61
Total			**122**

➢ **Comparative Statement of Requirement of staff:**

S No	**Part-I/II**	**San**	**Requirement**	**To be surrendered**
1	Part-I	355	137	**218**
2	Part-II	355	233	**122**

➢ **Remarks of the Work Study Team:**
  a) As per analysis of PART-I there are 218 posts to be surrendered which are excess than the requirement in Traffic Accounts Department of SCR.
  b) As per analysis of PART-II there are 122 (61 posts excess as per RB's Benchmarking + 50 % of non- safety vacant posts) posts to be surrendered in Traffic Accounts Department of SCR.

c) Vacancies in the Traffic Accounts Department are existing from more than 2 years and there is no indent for filling up of vacancy.

d) Even though there are more (218) posts required to be surrendered as per as per analysis of PART-I, Work study team considered the analysis of PART-II (122 posts), in order to reduce the manpower gradually.

e) Railway Board's new yardsticks for Traffic Accounts Department are under review. After publishing of new yardsticks, the work study may be reviewed accordingly.

➤ With above, the following recommendation is made.

Recommendation: It is recommended to surrender 122 vacant posts of non safety category in Traffic Accounts Department.

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1.0 प्रस्तावना **I N T R O D U C T I O N:**

1.1 **RAILWAY'S ROLE:** Indian Railways holds the status of being a premier transport service provider to the Nation. It is entrusted with the responsibility of carrying the bulk of freight and passenger traffic across the length and breadth of the country, serving national interests with a social centric objective in spite of the demanding task of remaining financially viable. The organization has been successful in lending impetus to the Nation's economic and industrial progress on the strength of the sustained approach towards technology up-gradation of infrastructure

1.2 Continuous updating and designing of job description, reduction in number of categories for job enrichment through multi-skilling /qualification and responsibilities are the need of the day. Review of the work methods and sequences regularly, so as to create group for execution of job whenever new technologies are introduced.

1.3 **INCREASING OPERATING EXPENSES**: The operating/working expenses are increasing year after year. It is therefore imperative that to keep the working expenses within financially viable limits, the Railways have no alternative but to reduce the expenses from all the corners. The major portion of expenses being staff expenses all out efforts have to be made to contain it. In order to exercise control over expenditure.

1.4 **GENESIS OF THE REPORT:** Keeping the above objects in mind the Central Planning Organization under the control of SDGM conducted Work study on "Review of Staff Strength of Traffic Accounts Department/ Lekhabhavan / South Central Railway/ Secunderabad.

** * **

2.0 वर्तमान संगठनात्मक ढाँचा/ **EXISTING SCENARIO:**

ORGANISATION: For the administrative convenience, the Traffic Accounts Department is being divided into several sections and staff are accommodated in Railnilayam & Lekhabhavan. All the staff Traffic Accounts Department under control of FA&CAO/T.

2.1 **Organisation Chart**: Traffic Accounts Department is under administrative control of FA&CAO/T and in turn over all control of PFA/SC. FA&CAO/T assisted by Dy.FA&CAO/T, Sr.AFA/T, Sr.AFA/SI, AFA/G and AFA/chg. Following is the organisation chart of the Traffic Accounts Department.
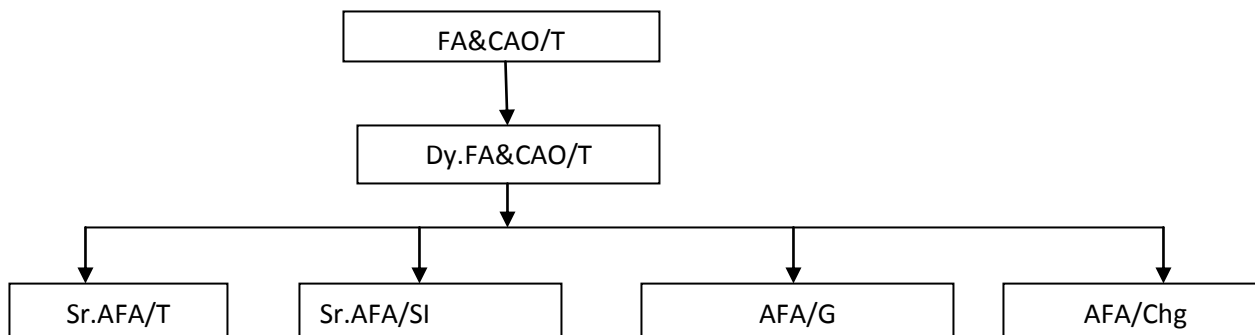
2.2 **Role of Traffic Accounts:**
- Correct Accountal of Traffic earnings.
- Emphasis on accuracy through internal checks.
- Realisation of Railway dues.

2.3 **Function of Traffic Accounts:**
- That the entity to whom service is rendered pays the proper amount.
- That the Railway servant receiving payment correctly accounts for the same.
- That if more than one Railway renders the service, proper distribution of earnings is done.
- That collection of vouchers & rising of debits to concerned department.

2.4 **Staff Position of Traffic Accounts Department:**

S No	Desg	San	Act	Vac	% of short fall
	TAO Staff				
1	AA	177	110	67	
2	JAA	39	2	37	-52.7
3	AC	10	0	10	
	Total	**226**	**112**	**114**	
	Supervisors				
1	SSO	48	15	33	-68.75
2	Sr.TIA	81	44	37	-38.27
	Total	**129**	**59**	**70**	
	Grand Total	**355**	**171**	**184**	

2.5 Bio data of Traffic Accounts Staff:

S No	Name	Desg	DOR
	Traffic Admin		
1.	B Murthulu Reddy	AA	30.11.2021
2.	M Sadatullah	AA	30.06.2020
3.	C Rajeswsar Rao	AA	31.10.2026
4.	K B M Kumar	Chief Typist	30.05.2026
5.	P V Viswanath	AA	
6.	V Ramulu	AA	
	R&D		
7.	Anup Kumar Biswas	AA	31.05.2029
8.	Suraj Singh	JAA	31.10.2030
	Station Outstanding Section		
9.	S Latha	AA	31.10.2026
10.	S Srieeja	AA	31.12.2033
	Coaching Refunds and BPT Section		
11.	Annamariya	AA	31.01.2035
12.	C Usha Rani	AA	
	Coaching Balance Sheet		
13.	D Ravindra	AA	31.03.2028
14.	Heera Singh	AA	29.02.2036
15.	Donald Xavier	AA	30.09.2027
16.	G Annapurna	AA	31.03.2022
17.	Sofisam	AA	31.07.2043
	PRS		
18.	A Sridevi	AA	31.01.2023
19.	Md Faiq	AA	30.09.2041
20.	N srinivasulu Reddy	AA	31.07.2033
21.	Shashikala Ragade	AA	30.09.2022
22.	P Sandhya Rani	AA	30.4.2027
	UTS SECTION		
23.	P.Venkateshwariu	AA	
24.	G.Anasuya	AA	31.03.2024
25.	N.Kamaswararao	AA	31.07.2027
26.	C.Mohanan	AA	30.9.2024
27.	Nagender Rao	AA	30.04.2034
28.	B.Balaji	AA	31.12.2020
29.	N.Sadaiah	AA	31.12.2020
30.	M.R.Sashi Raj	AA	31.07.2025
	Coaching Bills & M&M section		
31.	Y.Somanandham	AA	28.02.2023
32.	N.Arundhati	AA	31.05.2022
33.	Asia Begum	AA	31.10.2025
34.	B.Navajeevan	AA	31.10.2025
35.	T.L.Narashimharao	AA	30.04.2025
36.	S.VanithaViola	AA	

	CVR-VAS section		
37.	Manjula	AA	31.01.2027
38.	M.Santhosh Kumar	AA	30.09.2024
39.	Joseph Allwyn	AA	31.05.2022
40.	B.V Ratnakar	AA	31.07.2022
41.	S.S.Vani	AA	31.08.2030
42.	Anjum Quereshi	AA	31.01.2029
43.	K.Home singh	AA	31.01.2029
44.	YCH.Ramarao	AA	30.04.2023
45.	M.Anuradhakumar	AA	31.10.2030
46.	Penchaiah	AA	30.06.2034
47.	R.HemaRatna	AA	31.12.2025
48.	K.Sudha Rani	AA	30.06.2034
49.	K.Padmavathy	JAA	31.03.2026
50.	CH.Jagadeeshwara Rao	AA	
51.	Vara Prasad	AA	31.12.2022
52.	A.Madhavi Latha	AA	31.01.2025
53.	E.Swarna Latha	AA	31.07.2028
54.	Ravinder Singh	AA	
55.	K.Somasundaran Nair	AA	31.08.2020
56.	Samdev Mandal	AA	
57.	Mohammed Ali	AA	30.06.2020
58.	K.Ravishankar	AA	28.2.2020
59.	R.Ramu	CVR	
60.	Y.Mohankumar	CVR	
	Pass Section		
61.	B.Uma Devi	AA	30.04.2034
62.	P.Satish Kumar	AA	31.12.2026
	Sundry Section		
63.	S.Prasanna Kumari	AA	
64.	K.Venkateshwarlu	AA	31.8.2029
65.	V.Dinesh	AA	30.11.2032
	Traffic Book		
66.	A.K.Srikumar	AA	31.8.2028
67.	Y.Ashok Babu	AA	31.8.2032
68.	D.Balakrishna	AA	31.8.2023
	Traffic Budget & GST		
69.	Raju Choube	AA	30.6.2023
	Parcels & Luggage section, PCT		
70.	K.S.Vijaya kumar	AA	31.01.2028
71.	Bala Krishna Umesh	AA	31.07.2021
72.	G.Bhujangam	AA	
	Compensation Claims & service Tax section		
73.	V.Krishna Prasad	AA	31.12.2023
74.	A.Jyothi	AA	30.11.2037
	NFER(W&D),Siding section		

75.	N.M.M.Sudhakar Sarma	AA	
76.	M.Raghavedra Rao	AA	30.06.2021
77.	K.Srinivasa Rao	AA	31.05.2023
78.	K.Murali Krishna	AA	31.02.2024
	Goods Balance sheet section	AA	30.06.2028
79.	K.Chirstopher	AA	30.06.2028
80.	A.Srinivasa Rao	AA	31.10.2026
81.	M.V.Narayanacharyulu	AA	31.03.2022
82.	M.Krishnarjunarao	AA	31.03.2022
83.	K.Leelavathi	AA	
84.	M.Vidyaranya	AA	31.10.2024
	Goods Refund section		
85.	S.Vanisudha	AA	31.08.2029
86.	MLS.Ramesh	AA	
	KRCL		
87.	B.Venkateshwararao	AA	30.06.2024
	Rates section		
88.	C.B.Sadanand	AA	31.102023
89.	P.Sharadha	AA	31.07.2021
90.	M.Sudhakar	AA	30.04.2026
91.	S.Shankar	AA	30.6.2026
92.	M.Nagaraj	AA	30.04.2022
93.	P.Suresh	AA	31.03.2026
94.	B.K.Sharma	AA	31.07.2025
95.	G.Srinivasulu	AA	30.06.2025
96.	K.Chanrashekar	AA	
97.	Sudhakumareshan	AA	31.12.2038
	EFT section		
98.	Labitha	AA	31.01.2036
99.	V.Adiredyy	AA	31.01.2024
100.	C.J.Madhusudhan	AA	30.11.2024
101.	A.Devasena	AA	31.05.2022
102.	R.Ravi	AA	30.06.2022
103.	K.Ravi	AA	30.11.2026
104.	T.V.Kumar	AA	31.05.2023
105.	M.Nirmala	AA	31.07.2020
106.	D.S.Padmaja	AA	30.09.2031
107.	P.Jayaram	AA	31.07.2021
108.	V.S.Reddy	AA	31.08.2022
109.	R.Srinivasarao	AA	
110.	K.Raju	AA	
	JAA s of TAO		
111.	P.Jayaram	JAA	EFT Section
112.	C.J.Madhusudhan	JAA	EFT Section

2.6 For administrative convenience and the nature of the work dealing with, Traffic Accounts Department further divided into different sections, they are as follows:
- Traffic Administration, Efficiency, Audit & General section
- CVR (Central Voucher Receiving) section
- PRS (Passenger Reservation System) section
- UTS (Unreserved Ticketing System) section
- Coaching bills and M&M section
- Compensation claims section
- Coaching refunds section
- Goods refunds section
- GBS (Goods Balance Sheet) section
- Station outstanding section
- Blank Paper Ticket (BPT)
- Parcel & Luggage and PCT(Printed card Ticket) section
- Excess Fare Ticket (EFT)
- Rates
- Sundry
- CBS (Coaching Balance Sheet)
- Non-Freight earning and Refund -NFER (siding & WDRF)
- Traffic Budget & GST
- Traffic books & Traffic Finance
- R&D
- Pass

2.7   Traffic Administration Section:
- Transfer and posting of staff & issuing of office orders.
- Relieving of staff transferred.
- Processing of leave applications such as CCL, Ex India leave, Extraordinary leave, other long leaves.
- Maintenance of attendance registers.
- Special casual leave to sports, trade union delegates,
- RRB nomination papers,
- Forwarding of various applications of TAO staff such as scooter advance, PC advance, NOC for Passports
- Deputation of staff to other departments,
- Processing and forwarding of App.II & III applications,
- Maintenance of seniority list of TAO
- Processing of telephone bills of officers,
- Procurement and distribution of CL cards of TAO,
- Processing bills pertaining to repairs and maintenance of FA & CAO /T vehicle and drawl of HSD oil,
- Cash awards to staff of TAO
- weeding out of old records, Immovable and Movable property returns of TAO staff,
- Maintenance of cadre position of TAO staff
- Procurement of parts, repairs, maintenance of Xerox machine and other accessories,
- Training of staff of Tao at C-TARA and ATC
- Dealing of cases pertaining to RTI

- Collection and distribution of various commercial circulars
- Preparation of misc. pay orders
- Maintenance of funds register, liability register, history book of FA & CAO/T vehicle
- DAR / Vigilance cases of TAO staff
- Court cases pertaining TAO to staff
- Replies to PNM meeting items
- Parliament questions
- Issue of medical memos for medical examination at CRH/LGD foe staff who are on sick leave.
- Forwarding of leave applications to Gazetted officers and other misc. work pertaining to gazetted officers, Group-B selection.

2.8 Efficiency section:
- Deals with collection and compilation of various returns of TAO viz monthly returns like
  - MCDO to FC
  - MCDO (GM) information.
  - GMs MCDO to CRB.
  - Implementation of electronic payment through ECS/NEFT
  - Field inspection of Accounts officers (SAG/JAG inspections)
  - Originating / apportioned earnings
  - Material for Accounts booklets.
- Collection and compilation of Quarterly progress report (dues recoverable)
- Collection and compilation of half yearly review of suspense balances.
- Collection and compilation of Half yearly arrear report.
- Information for Accounts and Financial Management shield.
- Appropriation Accounts.
- Preparation and compilation of
  - Annexure A: Statement of unsanctioned expenditure.
  - Annexure B: Statement of U/Cs detected by Audit and Accounts.
  - Annexure C: Statement showing remission and abandonment of claims to revenue.
  - Annexure G: Block Account.
  - Annexure H; Statement of losses above and below Rs 50000/-
  - Annexure I: Statement of irregular re-appropriation.
  - Annexure J: Statement of misclassification and other important mistakes.
  - Annexure K : Defects in Budgeting
  - Statement of Annual voted and charged expenditure – demand 12-K-200
- Collection and compilation of
  - Statement showing changes in forms and classification,
  - Statement showing transfer without financial adjustment
  - Statement of Suspense balances-MAR
  - Statement of ex-gratia payments above Rs 50000/-
  - Debit head report.

2.9 CVR Section:
- In CVR section all the tickets and vouchers (cancelled/modified/non-issued etc) are checked with regard to continuity of cancelled tickets/voucher numbers, amount and number of tickets received should tally with entry made

by the station on VR note and summary sheet. In CVR section all the tickets and vouchers (cancelled/modified/non-issued etc) are checked cent percent.

2.10 PRS section:
- Deals with checking of Refunded tickets and concession vouchers pertaining to PRS locations in South Central Railway
- Receipt of vouchers from Central Vouchers receiving section will be sorted for 3 days per month as per selected dates provided for three periods.
- Checking of vouchers as per the Rules in vogue and raising debits wherever discrepancies found.
- Error sheets will be raised and sent to concerned divisional commercial offices for further compliance by PRS staff.
- Submission of vouchers to audit as asked for and dealing with Audit objections of any.
- Dealing with Postal PRS – Periodical statement for every 10 days is taken from PRS terminal for 3 nominated locations Viz. Hyderabad, Bangalore and Nagpur.
- Postal PRS Bills are generated through JVs and sent to Central Books section for adjustment of earnings. Postal PRS statements are sent to respective postal zones.
- The credit proposals received from divisions for the error sheets raised will be kept follow-up and proper action to be initiated in clearing the same.

2.11 UTS Section:
- Receipt of UTS vouchers, Cancelled / Non-issued tickets, Concession vouchers from VR section (sent by stations)
- Segregation of received vouchers station wise and date wise.
- Conduct of internal check on vouchers received so as to detect irregular/fraudulent acts.
- Rising of error sheets on stations concerned where under charges/ irregular concessions are detected.
- Dispatch of error sheets to concerned stations, Divisional commercial authorities and TIAs.
- Submission of requisitioned vouchers to statutory audit.
- Arrange for checked audited vouchers for preservation.
- Payment of share from earnings from sale of GBT (General Bus Ticket-Combined monthly ticket for MMTS & RTC) to TSRTC.
- Payment of share of pilgrim tax to nominated cities / Towns.
- Procurement of related data from Dy.CCM/PS and related sections to calculate share of pilgrim tax.
- Refund of deposits of STBS (Station Ticket Booking Sevaks).
- Verification and certification of Commission charges payable to agents.

2.12 Coaching Bills and M&M section:
- Receipt, segregation and feeding of Police and Military warrants to be billed against respective AGs and PAOs and Ministry of Defence as well.
- Receipt, segregation of RMC (Coaching) Notes and raising debits against respective Zonal Railways and Divisions / Units within SCR.
- Raising of postal haulage bills against department of posts for the service rendered on passenger / Express trains.
- Generation of schedules / bills against respective units, dispatching the same and monitoring the clearance of the raised bills.

- Receipt of cheques received towards clearance of preferred bills, dispatch to cash office, receipt and accountal of such clearances.
- Receipt, verification and processing of refund claims from respective units in cases of cancelled tickets booked on warrants.
- Preparation of Accounts office balance sheets, periodical reports and monitoring the AG & PAO suspense heads including reconciliation of suspense accounts with central Books, correspondence with AGs & PAOs.

2.13 Compensation Claims Section:

- Passing of pay orders for Goods/ Passenger claims as per decree orders passed by RCT/High Court/ Supreme Court (approximately 100 Pos per month)
- Maintenance of budget under revenue and suspense heads and submission of periodical budgetary reviews.
- 10 day report, Monthly progress report.
- Ex- Chequer control.
- Petty pay orders and generating CO7 and monitoring of the same.
- Assessment of claims cases received from CCO/SC.
- Maintenance of 4 suspense balances
  1. MAR 12112107 PIS (Debit) charged.
  2. MAR 12112107 PIS (Debit) voted.
  3. MAR 12111101 Comp. claims (Debit) charged and voted.
  4. 00844501 deposit Misc. claims (credit).
- Monthly reconciliation of all suspense balance with General Books and submission of statements for periodical suspense reviews.
- Maintenance of budget under revenue and suspense heads and submission of periodical budgetary reviews.
- Apportionment and raising debits against other Railways due to claims amount settled by S C Railway. Acceptance of inward debits due to apportionment raised by other Railways in consultation with the claims department.
- Finance concurrence for free check cases items beyond rupees 75000/- for Goods lost/damaged.
- Appropriation Accounts.
- Debit Head report.
- GMs annual narrative report.
- Rising of JVs maintaining a detailed record of total DRs/CRs along with related statements.
- Reconciliation of JVs entries with RAR/Expenditure statements.
- Exchequer cash requirement / Out go.(details to be obtained from CCO/SC and advised to HQrs).
- Misc. General Correspondence.
- Constant monitoring of all the above suspense balances by keeping liaison with claims department to clear the outstanding balances and also corresponding with Railway Board on the subject so as to maintain efficient balances.

2.14 COACHING REFUNDS SECTION:

Arranging Refunds for cancelled tickets Booked in cash across the counter originating from all the Dviisions of SCR. Also arranging refunds for cancelled tickets booked online and across the counter by card (Debit/Credit) pertaining to any zone of Indian Railways.

- **Refund of fare against tickets cancelled through IRCTC**: approximately 800-1000 cases per month are audited and the amount is released agsinst PAY ORDERS in favour of IRCTC.
- **Refund of fare against cancelled tickets received from Claims**: Proposal are received from CIIMS Branch for vetting of the cases. These are verified with the original TDR, Calculation of Refund amount, Original tickets, Bank details, Passenger's representation and approval of the competent authority. Approximately 200-250 TDRs are received per month for arranging refund. After verification of the claim the bank mandate are uploaded in Prime Masters in IPASS which are to be confirmed by Sr.AFA/T. After confirmation of the prime masters pay orders are received from CCM office for the verified TDRs (Ticket Deposit Receipts). Pay orders are passed in I PASS by generating CO6 and CO7 in favour of IRCTC/AGM Andhra Bank and to personal accounts (for tickets booked in cash). The CO7 along with the passed pay orders are sent to head quarters Books section. The statement for the passed amounts along with the approval with the competent authority are filed month wise and records maintained in this section.
- The above phase of work includes correspondence with the executive for rectification of irregularities and wrong calculations etc.
- Excheque Control: cash requirements for arranging he above refunds are monitored as follows:
  - Cash requirement should be sent to central books on 18th of very month for the following month.
  - Additional requirement if any on 18th for the current month.
  - Cash outgo for entire Coaching wing on 30th of every month.
  - NEFT particulars statement on or bfore 3rd of every month.
- Court Cases: court cases are verified and court deposits, decreed amount.
  - Initially proposals received for settlement of above court cases are verified and concurrence conveyed.
  - Party Masters are uploaded in IPASS by executive which are to be confirmed bythe Sr.AFA/T with the party's bank mandte.
  - The CO7 along with the passed pay orders ar sent to head quarters Books section.
- Quarterly report of MAR balances are to be submitted.
- Debt head report is to be submitted half yearly.
- Necessary Correspondence is made.

2.15 GOODS REFUNDS SECTION

- Verification of freight refund cases with regard to
  a) Excess DD's
  b) Excess payment of Freight due to difference in class, difference in rate
  c) Concession refunds like LTTC, TEFD, and STS which will take a lot of time for verification of data received from various Railways which involve refund of heavy amounts.
- Clearance of MAR suspense
- Preparation of CO7 for the pay orders received and preparation of TCs to various Railways for raising the debits for LTTC concessions.
- Refund of Terminal charges to PFT customers which has to be done monthly and rising of necessary debits against various Railways
- Payment of wagon lease charges quarterly

> Issuing of credit letters to the customers for adjustment of their payments to their dues.
> Clearance of goods suspense accrued due to payment through DDs.

2.16 GOODS BALANCE SHEET (GBS): The work is being carried out online through AFRES. All debits will be ported by FOIS and all credits will be ported by IPAS (cash office). Preparation of Goods Balance Sheet & Part-A (Originating earnings of SCR) and send it to Book Section month wise and yearly.

2.17 STATION OUTSTANDING SECTION:

> Outstanding statements sent by the stations along with the station balance sheets are submitted to Balance Sheet Section of TAO. These Outstanding statements are given to this section by Coaching and Goods balance sheet sections. There are six divisions under coaching and six divisions under goods. The statements are checked and reconciled with the respective Balance sheets.
> After closing of Coaching and Goods balance sheets, Seven Statements of Traffic
> Suspense to the end of the month is prepared to be submitted to Traffic efficiency section and Traffic Finance section.
>   • Review of Station Outstanding component of Traffic Suspense to end of the month.
>   • Category wise Station outstanding of Coaching and Goods.
>   Traffic Suspense at a glance.
>   • Demands Recoverable – Division wise.
>   • Traffic Suspense/outstanding against Power houses.
>   • Position of Traffic suspense for the Month.
>   • Party wise detail of outstanding recoverable dues.
> JVs are raised against Station Debits through IPASS --- once a month.
> A Booklet of eleven statements are prepared to be sent to Railway Board after closing of Coaching and Goods balance sheets .. 5 days.
>   • Statement showing the breakup of Traffic Suspense for the month (extracted from Traffic book).
>   • Review of Station Outstanding component of Traffic Suspense balances to end of the month.
>   • Category wise Station outstanding of Coaching and Goods.
>   • Annexure to Performa – i1 of Traffic Suspense.
>   • Statement showing the outstanding amount under Accounts Office Balance Sheet (Page-11).
>   • Statement of Outstanding of Electricity VBoards / Power Houses to end of the month.
>   • Major Part A outstanding list above Rs.1 lakhfor Goods.
>   • List of Station outstanding (Coaching) above Rs.15,000/-.
>   • List of Station outstanding (Goods) above Rs.1 lakh.
>   • List of Station outstanding – Coaching in Descending order.
>   • List of Station outstanding – Goods in Descending order.
> Summaries of Col 'A' and Cols'', Admitted debits and Disputed debits (Division –wise) generated from AFRES are given to TIAs for review and ensure early clearance of the debits to reduce the outstanding --- 2 days.

- A summary of the error sheets raised by the debit raising sections is generated from AFRES and given to the TIAs (Division-wise) to review the Debits raised and ensure its clearance – 2 days.
- Credit Proposals for according credit for outstanding amounts at the stations are received from DCMs which are registered and given to the respective debit raising sections for their concurrence. On approval credit advice notes are issued by this section. Approximately five to seven proposals are received per month and it takes two to three days.
- Settlement cases of the Commercial staff are received in this office to issue `No Dues' Certificates. These are examined in the EFT and other sections for outstanding debits if any against them. On ensuring that no debits are due against them this section issues ``No dues'' Certificate. For Normal retirement cases these certificates are issued after three months. For Other than Normal retirement cases these Certificates are issued after six months. These receipts and issues are monitored any ,maintain a separate Register. Approximately two to three cases are received per month.
- Preparation of Quarterly Progress Report of Outstanding amounts for PSUs Private Parties and Power Houses to nbe given to Traffic Efficiency section – 3 days.
- Preparation of Half Yearly Review of Station outstanding for the half year ending comprising of Annexure A, B & C of both Coaching and Goods. It takes approximately One Month to prepare this statement.
- Preparation of Appropriation Accounts to be sent to Traffic Efficiency section and Audit section - 2 days (once in a year)
- Preparation of data of station outstanding for efficiency shield - 3 days.

2.18 Blank Paper Ticket (PBT) Section:

- BPTs issued from all the Stations (Appx.530 Stns) of SCR are received in this Section. They are to be verified for Distance, Fare, Continuity if BPT concessions, validity of concessions. Circular Journey Tickets are also received which also are to be audited. Approximately 300 to 350 vouchers are received per month. **Ten days** are required to attend to this phase of work.
- Error Sheets are raised every month for irregularities of undercharges if any – 2 days.
- Centralized appointments system: Balance Sheet figures of BPT originating earning of SC Railway every month is furnished to GM (IT) RITES and copies to FA&CAO/Tfc, Central Railway Mumbai. – 2 days.
- TAMS: Number of Passengers, Amount pertaining to BPT (Local) tickets and BPT (Foreign) tickets are uploaded in TAMS every month to Railway Board. This is an online activity and takes one day.
- Serial No. of BPTs from different Stations are verified with TIA's report consisting of on hand Money value books with serial Nos.
- Error Sheets are raised based on TIA's reports on loss to Money, Value books during Station Inspections. – 2 days
- Special Trains and Coaches:-
  - Checking of Special Tickets issued by the Stations through IRCTC" Proposal for refund of Security Deposits are scrutinized and Calculations verified in respect of fare, Detention charges, Haulage charges, GST etc. If there are any under charges the same are advised for deduction from the Security Deposit and Concurrence is signified for the remaining amount. On average about Ten

Proposals are received per month and needs about fifteen days to verify the same – Approximately 4 to 5 cases are received per month and takes fifteen days to verify the same.

- Film shooting/ Special Trains: Proposals for Refund of Security Deposit are received from CPRO. These are also verified in respect of fare, Detention charges, Haulage charges, GST etc. along with correctness of the License fee collected. After confirmation of availability of Security Deposit from Books Section, Concurrence is communicated. Pay orders received from CPRO based on the above concurrence are passed for payment. Appx 4 to 5 cases are received per month and two days per case to verify and one day for passing of Pay Orders.

2.19 Parcel & Luggage section and Printed Card Ticket (PCT):

➢ Parcels are accounted under other coaching earnings. Of late SLRs are being leased out. For lease out SLRs tariff amount will be remitted as per agreement value. For trains not leased out, internal check of parcel way bills (PWB) is carried out in this section on selected dates. In odd month even dates and even month odd dates is basis of checking of the local parcel way bills. Error sheets are raised for less account. Around 40000 PWBs are received every month.

2.20 EXCESS FARE TICKETS SECTION:

➢ Receiving the Accounts foils of EFTs along with seven statements of all the TTEs of all the divisions over the Railway

➢ Checking and recording the continuity of machine code numbers of EFT foils received from TTEs of various sections of all the divisions of Railway.

➢ Verifying missing EFT foils and money receipts concerned received from TTEs.

➢ Verifying short remittances of Railway Cash received.

➢ Verifying over writings on EFT foils

➢ Check of distances and fares shown in the accounts foils of EFTs.

➢ Rising of Debits in the Error Sheets for all the above discrepancies, printing of error sheets and forwarding the same to all concerned.

➢ Realization of TTE remittances made over foreign Railways by rising out ward JVs in E-Recon and 1 Pass against the Railways concerned.

➢ Accepting the inward TCs of other Railways for TTE remittances of foreign Railways raised in E-Recon and 1 Pass by the Railways concerned.

➢ Making available of the records requisitioned by the local Audit as well as Vigilance branch.

➢ Attending to audit objections and related correspondence thereof.

➢ General correspondence with the relevant sections i.e. outstanding, Balance sheet, TIA cell etc...

➢ Providing monthly information of the section i.e. MPR etc.

2.21 RATES SECTION:

➢ Data is sent to EDP Centre for generation of 7A and OGA.

➢ Provision of data to sections: Routing, Rating and accountal of RRs (General Goods, Coal, CONCOR,RMC)

➢ RRs are audited through FAAS module and manual corrections if any will be incorporated.

➢ Error sheets issued on undercharges detected. 18 Error sheets for Rs.0.81 Crs raised in current FYR.

- Discrepancies in charging of freight noticed in internal check are also updated
- In Error Sheet module of FOIS.
- Accountal of all RRs is ensured comparing with TMS data.
- Audited RR
- KRCL – Outward data for appointment.
- E-payment – Report on E payment.
- GST – GST collection data from RRs on monthly basis.
- Traffic book – Data provided for booklet.
- Traffic Finance – STS & LTTC data in the formats required by finance.
- Goods Balance sheet - direct Transfer of freight data to Balance sheet
- Billing of RMC/Military Credit Notes against Units concerned.
- Scrutiny of Special Credit Proposals
- Maintenance of AOB (balance Nil as on date)
- Suspense Registers (defence) balance as on date NIL
- Transferring of CDA (Central Deposit Account) for CONCOR
- Vetting of inter distance proposals of Goods branch. No proposals received in this FYR.
- Verification of DEC reports w.r.t benchmark for STS/LTTC.

2.22 SUNDRY SECTION:

This section deals with the accountal of "Z" earnings, other than coaching and Goods Earnings, Earnings receive from Divisions through TCs, IPAS and UTS through TCs nd Balance Sheet, which further facilities refunds pertaining to Divisions To deal with the above work, earlier, the section strength was one SSO(A), and 5 A.As which is now reduced drastically to 3 A.As, due to non-filling of posts showing the totl work load.

- Postings of the actual allocation-wise in Pt-A sheet of module.
- Compilation of Electrical charges and transferring them to respective Divisions every month.
- Correspondence related to refund claims from Station Earnings.
- Reporting of daily earnings position to PA to FA&CAO/T and submission of 10 day statement to S&AO.
- Preparation of Table-9 statement and sending it to AO/Effy/HQ/SC every month duly collecting the information from all Divisions, along with the approximate earnings from stations.
- Accountal of station earnings related to all Divisions which involves posting of station earnings in PART-A sheet of module after closure of station Balance sheet, huge volume covering around 150 stations and 1500 vouchers monthly.
- Maintenance of Deposit Ledger Balances: (1) Deposit Chg (2) Deposit Goods (3) WDRF (4) Traffic Book. This Head has another 9 heads viz Misc; News papers; perishable Deposits; Pilgrim Tax' Halt stations; ATVMs; WDRF; Security Deposit and certification of amounts for refund claims remitted at stations.
- Ledger balances postings cause-wise, individual item-wise, linking to JVs and Cash (Source – IPAS and UTS).
- Monitoring of Suspense Transactions relating to Traffic Deposit allocations in IPAS every month which is accounted through PART-A.

- Reconciliation of IPAS Suspense Balance transactions with Central Books deposits every month.
- Quarterly and half yearly reviews, preparation of the statements with the figures duly reconciled with Central Books/SC and submitting to Effy/TAO's office (for onward submission to HQrs/SC).
- Military & Coaching Bills: Trouble shooting of Military warrants and Police warrants Billing Programs and Generation of schedules and PAO suspense and AG Suspense managerial Reports every month
- AFRES (Traffic Module): Trouble shooting of entire Traffic Accounts (AFRES) related programs which includes both Coaching and Goods Balance sheets, Voucher Receiving section and all debits raised by internal check raising sections every month.
- Receipt of TCs/TDs from all the Divisions/Units and journalizing Preparation of section JVs.
- Posting of JVs in IPAS duly reconciling with Books.
- Reconciliation of Adjustment JVs in IPAS, PART-A figures, Cash and other final adjustment figures with Tfc.Book Section.
- Extracting Data from IPAS and Posting of the earnings (received through TCs from all Divisions/Units) allocation-wise in ATC_MAS sheet of module every month.
- Compilation/Consolidation of all monthly statements and submission of the Statements every month to all Divisions, HQrs and Railway Board.
- All the SDs and EMDs received from accounting units after the coding life of generally 3 years are accounted through TCs. All the refund proposals received through Accounting Units are scrutinised for the correctness of the claim, thus helping in clearing the outstanding balances of respective divisions.

2.23 COACHING BALANCE SHEET

- Receipt of online balance sheets from CRIS and uploaded to APRES module every month.
- Station Outstanding amount of the previous month are posted before closing the Balance sheets.
- Cash amounts received in Cash office from stations and Vouchers figures received by CVR section until the closing date, posted into the APRES module are checked with the credits in the online balance sheets and the difference if any are included in outstanding and the Approximate balance sheets are closed for the month.
- Generation of Part A (compilation of coaching earnings including sundry receipts)
- Preparation of details with regards to Sundry and other earnings by (Other traffic figures), to be submitted to books section.
- Printing of Advice of internal check. After obtaining signature they are packed and handover to R&D section to be sent to concern Divisions for onward despatch to stations.
- Receipt of POP's from vouchers section, which are tallied with the station figures and despatched to concerned divisions along with a Transfer Certificate.

- On receipt of Manual balance sheets from stations, the outstanding lists are segregated and handed over to outstanding section.
- Post Audit of Online balance sheets wih regards to Manual Balance sheets. Debit and Credit balances are checked.
- Cash and vouchers actually received for the month in Cash office and CVR are verified with the figures in the Balance sheets and the differences if any are debited against the concerned stations, through Col B of advice of internal check.
- Late receipt of Cash and Vouchers in the Cash office and CVR section respectively for the month, after the closure of the Approximate Balance sheets are posted, compared and adjusted in the following month.
- Accounting and clearances of Col. A and Col B items are noted and the adjustments of Station Outstanding are uploaded.
- Receipt of TA4Ffrom TIA's section i.e. debits raised By TIA and credits afforded if any, are linked with balance sheets for accounting the same.
- Bundling of Manual and Online balance sheets check sheet wise.
- Checking of B column items, w hich are more than 6 months old are transferred to Column A by raising error sheets.
- General correspondence with the sections dealing with figures of balance sheet and Misc. Correspondence with stations and inspection section.
- Half yearly review submission of statement showing the outstanding amounts under column B i.e. amounts disallowed by accounts office which are three months/six months old.
- Submission of Balance sheets to audit whenever requested.

2.24 NFER (Non Fare Earnings and Revenue) & sidings:

- **KRCL-1**
  - Verification of appointment to KRCL on inward and outward traffic to KRCL.
  - Preparing of co7 for payment of KRCL.
  - Preparing JV for transferring O&M charges to BZA division.
  - Review of policy matter time to time.

- **E-Payment:**
  - Renewal of E-payment for every two years for existing 70 parties.
  - Review of E-payment every year for existing parties.
  - Vetting of new E-payment proposals
  - MPR to Railway Board.

- **Computer cell**
  - Maintenance of computers and printers.
  - Maintenance of dead stock register for computers.
  - Procurement of AMC contract

- **General section:**
  - Preparation of cash requirement for passing pay orders and preparation of cash out go statement for every month.
  - Preparation of MPR and miscellaneous statements.

2.25 Traffic Budget and GST Section:

- Compilation of weekly earnings of goods, passenger traffic, other coaching and sundry earnings .Preparation of actual apportioned earnings monthly and comparison with COPPY. Compilation of financial results branch line earnings and submission of same to Headquarters after obtaining audit

verification. Compilation of inward and outward statement of net results of all Railways for exchanging the earnings, Preparation of revised estimates and budget estimates of earnings, Distribution of budget proportion month wise and segment wise after receiving from grant from the Railway board. Compilation of loading analysis of goods, Distribution of revised targets of traffic earnings after receiving from the Railway Board

2.26 Traffic Books & Traffic Finance:
➢ Preparation of Accounts office JV (Deposits, BSTs and Others), All IPASS work connected with Journal Vouchers raised by Traffic Accounts, preparation of monthly suspense, review of traffic suspense, PRS originating & its connected work, providing of coaching and goods Data to statistical department to ascertain the monthly coaching earnings, preparation of net results for exchange with Foreign Railways on data received from TB Budget.

2.27 R&D Section:
➢ This section deals with inward and outward DAK of all divisions, couriers, postal and all parcel Dak from Railway Board, GM office, speed post, operating of franking machine, processing of financial proposals related to franking machine, pay orders for loading franking machine.

2.28 PASS SECTION OF FA&CAO/T/SC, LEKHA BHAVAN
➢ The pass section of FA&CAO/T/SC is centralised section for issuance of PASSES/PTOs and complimentary passes of total HQRS accounts, wherein different types of Passes/PTOs to all regular employees and complimentary passes to PFA office & FA&CAO/C/SC and retired employees of Lekhabhavan accounts, FA&CAO/S&W/SC office, FA&CAO/T/SC Office, IT Cell, Cash and Pay Office, Accounts staff canteen, family complimentary (widow passes), ECCS office complimentary passes are issued. To deal with the above work, earlier, the section strength was one SSO (A), 5 AAs and one peon, which is now reduced drastically to one SSO(A), 2AAs and no peon due to non-filling of posts showing the total work load.

LIST OF DUTIES OF THE SECTION:
➢ Issuance of Privilege/Duty/Student/Complimentary/Family complimentary passes, PTOs covering 5000 cases/employees.
➢ Issuance of DCPs/RCPs/FCIDs and its renewals
➢ Verification of family details and certification for the same for issuance of Medical/Identity cards.
➢ Opening of new accounts and and when required, which involves the cases of retired employees, transfers and promotions
➢ Inward/Outward debits of passes issued and advising the same to the concerned units.
➢ Transfer of accounts to the required places.
➢ Issuance/despatch of complimentary passes to retired employees through post as per their request.
➢ Verification of each page of all money value books (i.e. Passes & PTO books) and stamping before utilisation well in advance. Each pass book containing 100 pages and every page requires 3 stamps (100X3-300 stamps each pass book) and 600 stamps on each PTO book.

- Maintenance of records well in order so as to save time and providing required application and related information whenever asked by serving/retired employee without any delay.
- Continuous updating of pass ledgers by adding new account and revision of old accounts.
- Collecting family declarations every year with revision if any to old information and fresh declaration for new accounts.
- Indenting of money value books and arranging the stock well in advance to avoid delay in issuing passes to the requirement, especially to retired people.
- Maintain the record of returned passes so as to provide the same immediately whenever asked by inspecting officials.
- Other miscellaneous correspondence, issuances of guidelines, pass rules etc.

** ** **

3.0 आलोचनात्मक विश्लेषण /**CRITICAL EXAMINATION:**

3.1 Railway makes earnings by sale of commodity called "Transport". Its earnings are collected by Commercial Department and accounted by Accounts department. These are classified into 3 heads
- coaching earnings (Passenger & other coaching)
- Goods earnings and
- Sundry earnings

3.2 The major portion of the income goes into salaries/pensions and allowances. In order to minimize the salary expenditure and to make the organization run on the profit, the railways like other organizations there is need to right size the manpower.

3.3 In order to have first hand information the Work-study team visited all the sections and observed the working pattern of the sections.

3.4 The Work-study team made an analysis on the requirement of staff based on the following parameters.

PART-I : Need Basis

PART-II :
c) Railway Board Benchmarking Study-2015 on Traffic Accounts Department and
d) RB Lr.No.E(MPP)2018/1/1, dated 02.07.2020 – RBE No.48/2020 to surrender of 50% of total non-safety vacancies.

3.5 **PART-I (Assessment of Manpower on Need Basis):**

3.5.1 **Traffic Admin, Efficiency, Audit, General Section**: This section deals with works like posting transfers, forwarding leave applications, trainings to the staff, DAR, Vigilance, e.t.c.
- **Staff Deployed**: AA-5 and Ch.Typist-1
- **Requirement of staff:** As the duty is of administrative nature, the work load cannot be measured in terms of time taken.
- With the introduction of computers the activity of typing is became redundant. Hence the post of Chief Typist may be surrendered.
- As there is only 167 on roll staff available Traffic Accounts Department, the scope of work is very limited. Hence 2 AAs are sufficient to cater the existing needs.
- **Excess to the requirement**:

Staff Deployed	Staff required	Excess to the requirement
6	2	4

3.5.2 **Central Voucher Receiving (CVR) section**: In CVR section all the tickets and vouchers (cancelled/modified/non-issued etc) are checked with regard to continuity of cancelled tickets/voucher numbers, amount and number of tickets received should tally with entry made by the station on VR note and summary sheet. In CVR section all the tickets and vouchers (cancelled/modified/non-issued etc) are checked cent percent.

- ➢ Remarks of Work Study Team:
  - • South Central Railway entered into a Memorandum of Understanding with State Bank of India in connection with Doorstep Banking for direct pickup of earnings covering all 585 Railway stations over SCR.
  - • As per the above MoU, the responsibility of collection of cash and vouchers from stations lies with SBI. Cash will be credited to SBI and voucher will be sent to Traffic Accounts office.
  - • Now the work load of CVR section is limited to separation of vouchers viz PRS, UTS & M&M only.
  - • It is observed that approximately 2-3 minutes time required separating vouchers from each bag. There are 585 stations in SCR, hence it is opined that 585 vouchers bags will come to traffic Accounts office daily from SBI.
- ➢ **Staff Deployed**: 24 AAs
  Staff Requirement:
  - • Total bags= 585
  - • Total time required = 585*3 = 1755 min
    $$= 1755/60 = 29.25 \text{ Hrs}$$
  - • Manpower required = 29.25/8 = 3.65 say 4
  - • Even though the requirement of staff is 4, the work study team considered 6 staff i.e one staff each division.
- ➢ **Excess to the requirement:**

Staff Deployed	Staff required	Excess to the requirement
24	6	18

3.5.3 PRS section:

- ➢ **Tickets:** This section deals with cancelled, special cancelled and non-issued PRS tickets from 281 locations of SCR. Deals with checking of Refunded tickets and concession vouchers pertaining to PRS locations in South Central Railway.
- ➢ **Concession vouchers:** Medical certificates issued by registered medical practitioners, Press, Sports, Artists, Student, PTOs issued by railway authorities – with respect to validity, Date of Issue, From and To stations, Signature of the concerned Authority etc. should be checked.
- ➢ Checking of tickets/vouchers takes place only on selected dates (3 days). With respect to PNR number, Verification with reservation slip, Non-Issued tickets-Check for continuity of ticket numbers.
- ➢ Error sheets are raised every month wherever necessary if any discrepancies noticed during internal check

- ➢ **ACTIVITY WISE WORK LOAD OF THE SECTION FOR LAST 6 MONTHS:**

Month	June	July	Aug	Sep	Oct	Nov	Total
No.of vouchers checked	12030	16540	15440	14880	50000	15230	89120
Error Sheets	31	22	18	55	21	42	189

raised							
Amount (Rs.)	28435	16980	13744	35520	33375	21420	149974
Postal JVs	0	0	4	0	1	3	8
Amount (Rs.)	0	0	12081910	0	9633420	13642390	35357720

- Average no. of vouchers checked in a month-89120/6=**14854**
- Average no. of error sheets raised in a month-189/6 = **32**
- Average amount raised through error sheets =149974/6 =**24996/-**
- **Staff Deployed**: AA-5.

3.5.4 UTS section:

➢ This section deals with irregularities in non-issue tickets, cancelled tickets, special cancelled tickets, cancelled journey tickets, concession tickets, special concession tickets etc, received from 511 units of SCR through CVR section.

➢ In UTS section checking of tickets/vouchers takes place only on selected dates i.e. monthly only three days. The dates of checking will be varied from division to division and month to month.

➢ **Staff Deployed**: AA-8.

➢ **Observations / Remarks of the work study**:

PRS

- As the checking is being done on selected days (3 days in a month), 100% checking is not done.
- Due to computerisation in PRS system, manual mistakes are almost eliminated.
- For concession tickets, a check list to be made or software to be updated to eliminate human mistakes.
- TIAs will check randomly during their station inspections.
- As average amount rose through error sheets in a month is only Rs/- 24996, which is very less and almost negligible.
- Almost 70% of the tickets are being booked online.
- With the above, the activity may be treated as redundant.

UTS

- It is observed that only on selected days checking is being done i.e. monthly 3 days. Days of selection varies from month to month and division to division.
- One AA is allotted to each division.
- There is no check list for internal checks.
- Regarding Cancelled/non-issued tickets, AAs to check only serial numbers and alphabet codes. Irregularities noticed in UTS tickets is very less and almost negligible.
- Most of the irregularities noticed and checks to be conducted only on concession form.
- Checklist is not available for concession forms also.
- Checks to be done at Name & signature of the candidate, name and signature of issuing authority, issued date and validity date.
- If the check list is made, the checking will be easy and time consumption will be reduced.

- Due to computerisation in UTS system, manual mistakes are almost eliminated.
- For concession tickets, a check list to be made or software to be updated to eliminate human mistakes.
- TIAs will check randomly during their station inspections.
- In recent past, SCR developed a mobile application to get UTS tickets online and ATVMs are being utilised for issuing of UTS tickets widely.
- Approximately one lakh vouchers are checked for a month resulting in raising of 80-100 error sheets with a value of Rs/-50000- 100000. The amount rose through error sheets is very less and almost negligible.

➢ **Requirement of staff**: As the technology is up dated, irregularities are drastically reduced and error sheets raised by Traffic Accounts staff are very less. **Hence it is recommended to merge the sections as the nature of duty is similar. The work study team considered 6 staff (one for each division) is sufficient to cater the needs of existing work load.**

➢ **Excess to the requirement**:

Staff Deployed	Staff required	Excess to the requirement
13(5+8)	6	7

3.5.5 Coaching Bills and M&M:

➢ This section deals with Receipt, segregation and feeding of Police and Military warrants to be billed against respective AGs and PAOs and Ministry of Defence as well, Receipt, segregation of RMC (Railway Material Consignment) Notes and raising debits against respective Zonal Railways and Divisions / Units within SCR, Raising of postal haulage bills against department of posts for the service rendered on passenger / Express trains. Receipt of cheques received towards clearance of preferred bills, dispatch to cash office, receipt and accountal of such clearances. Receipt, verification and processing of refund claims from respective units in cases of cancelled tickets booked on warrants. Preparation of Accounts office balance sheets, periodical reports and monitoring the AG & PAO suspense heads including reconciliation of suspense accounts with central Books, correspondence with AGs (Accountant General)& PAOs (Pay & Account Officers).

➢ **Work study team remarks:**
- Approximately 7000-8000 warrants/vouchers are received from CVR (Central Voucher Receiving) section per month on day-to-day basis which comes to 320-370 vouchers per day (22 working days per month).
- Two staff members are allotted the works related to Military vouchers and the remaining Four for Police vouchers, RMC, Postal haulage etc.
- Those received vouchers are then fed into the dedicated programme to facilitate billing at the end of the month.

- Cheques (approximately 10 per week) received from units (Accountant Generals/Pay & Account Officers) are enlisted and sent to cash office for realisation.
- Claims for refund adjustments receipt, verification and processing (5-7 per week).
- Receipt, segregation and scanning of RMC note 8-10 per day.

➢ **Staff Deployed**: AA-6
➢ **Requirement of staff**: As the present work load being carried out by the existing staff without any flaw, the on roll staff are justified.
➢ **Excess to the requirement**:

Staff Deployed	Staff required	Excess to the requirement
6	6	0

3.5.6 Compensation Claims Section:

➢ Passing of pay orders for Goods/ Passenger claims as per decree orders passed by RCT/High Court/ Supreme Court (approximately 100 Pos per month). Maintenance of budget under revenue and suspense heads and submission of periodical budgetary reviews. Monthly reconciliation of all suspense balance with General Books and submission of statements for periodical suspense reviews. Apportionment and raising debits against other Railways due to claims amount settled by S C Railway. Acceptance of inward debits due to apportionment raised by other Railways in consultation with the claims department. Finance concurrence for free check cases items beyond rupees 75000/- for Goods lost/damaged
➢ **Staff Distribution:** 2 AAs
➢ **Work load for last 7 months**

S No	Month	No. of cases	Amount
1	June-19	2	2823441
2	July-19	114	35192398
3	Aug-19	34	24459605
4	Sep-19	174	49140404
5	Oct-19	48	35206632
6	Nov-19	109	33109511
7	Dec-19	104	32662690
	Total	**585**	**212594681**
	Average per month	**585/7=83.57 say 84**	
	Avr per day	**84/22=3.79 say 4**	

➢ **Requirement:**
➢ The present work load being carried out by the existing staff without any flaw, hence the on roll staff are justified.

Staff Deployed	Staff required	Excess to the requirement
2	2	0

3.5.7 Coaching Refunds:
➢ Arranging Refunds for cancelled tickets booked in cash across the counters over SCR. Also arranging refunds for cancelled tickets booked online and across the counter by card (Debit/Credit) pertaining to any zone of Indian Railways. Approximately 800-1000 cases per month are audited and the amount is released against PAY ORDERS in favour of IRCTC. Proposals are received from CLAIMS Branch for vetting of the cases. Approximately 200-250 TDRs are received per month for arranging refund.
➢ **Staff Deployed**: AA-1.
➢ **Requirement of staff**: The existing work load is being carried by the existing staff without any flaw. Hence the existing staff is justified.
➢ **Excess to the requirement**:

Staff Deployed	Staff required	Excess to the requirement
1	1	0

3.5.8 Goods Refunds:
➢ Verification of freight refund cases with regard to Excess DD's, Excess payment of Freight due to difference in class, difference in rate, Concession refunds like LTTC, TEFD, and STS. Refund of Terminal charges to PFT customers. Payment of wagon lease charges. Issuing of credit letters to the customers for adjustment of their payments to their dues. Clearance of goods suspense accrued due to payment through DDs. An average 30 to 40 cases were dealt in the section for the last 6 months.
➢ **Staff Distribution:** 2 AAs
➢ **Requirement:**
An average of 30-40 cases were being dealt by this section, i.e 6-7 cases in a month which is very less and can be managed with one staff. **Even though work study team considered 2 staff to carry out any other misc. works if any**.

Staff Deployed	Staff required	Excess to the requirement
2	2	0

3.5.9 Goods Balance Sheet:
➢ The work is being carried out online through AFRES. All debits will be ported by FOIS and all credits will be ported by IPAS (cash office). Preparation of Goods Balance Sheet & Part-A (Originating earnings of SCR) and send it to Book Section month wise and yearly.
➢ **Staff Distribution: 6 AAs** (SC-2, BZA-1, GTL-1, HYB-1 and NED & GNT-1)
➢ **Work study team remarks:**
  • The debits and credits are porting online (from FOIS and IPAS).
  • **If the technology upgraded to generate balance sheet with the porting data, the activity will be redundant and section may be eliminated**.
➢ **Requirement: The work study team considered the existing staff are required until the up gradation of technology.**

Staff Deployed	Staff required	Excess to the requirement
6	6	0

3.5.10 Station Outstanding Section:

➤ Outstanding statements sent by the stations along with the station balance sheets are submitted to Balance Sheet Section of TAO. These Outstanding statements are given to this section by Coaching and Goods balance sheet sections. The statements are checked and reconciled with the respective Balance sheets. JVs are raised against Station Debits through IPASS.

➤ **Staff Deployed**: AA-2.

➤ **Work study team remarks:** As the prime duty of the section is reconciling the statements sent by Goods and Coaching balance sheet sections and rising JVs against station debits through IPASS. The same may be done by Goods and Coaching balance sheet sections. Hence the discontinuation of the section may be considered.

➤ **Requirement of staff**: As the work load of the section varies from day to day, it cannot be measured in terms of time taken. The existing work load is being carried by the existing staff without any flaw. Hence the existing staff is justified.

➤ **Excess to the requirement**:

Staff Deployed	Staff required	Excess to the requirement
2	2	0

3.5.11 BPT (Blank Paper Ticket):

➤ BPTs issued from all the Stations (Appx.530 Stns) of SCR are received in this Section. They are to be verified for Distance, Fare, and validity of concessions. Circular Journey Tickets are also received which also are to be audited. Approximately 300 to 350 vouchers are received per month. Rising of error sheets, Number of Passengers, Amount pertaining to BPT (Local) tickets and BPT (Foreign) tickets are uploaded in TAMS every month to Railway Board. Refund of Security Deposit for Film shooting/ Special Trains.

➤ Staff Deployed: AA-1.

➤ **Requirement of staff**: The existing work load is being carried by the existing staff without any flaw. Hence the existing staff is justified.

➤ **Remarks of the work study team**: As the technology is improving, issuing BPTs are reduced considerably. **Hence merging of the section coaching refund section may be considered**.

➤ **Excess to the requirement**:

Staff Deployed	Staff required	Excess to the requirement
1	1	0

3.5.12 Parcel and Luggage section & PCT (Printed card Ticket):

➤ Parcels are accounted under other coaching earnings. Of late SLRs are being leased out. For lease out SLRs tariff amount will be remitted as per agreement value. For trains not leased out, internal check of parcel way bills (PWB) is carried out in this section on selected dates. In odd month even dates and even month odd dates is basis of checking of the local parcel way bills. Error sheets are raised for less account. Around 40000 PWBs are received every month.

- ➢ **Staff deployment: 2 AAs + 1 AA in PCT**
- ➢ **Requirement:** As the present work load being carried out by the existing staff without any flaw, the on roll staff is justified in Parcel and Luggage section and PCT section.
- ➢ **Excess to the requirement**:

Staff Deployed	Staff required	Excess to the requirement
3	3	0

3.5.13 Excess Fare Ticket (EFT): EFTs are verified to see

- ➢ Receiving the Accounts foils of EFTs along with seven statements of all the TTEs of all the divisions over the Railway. Check of distances and fares shown in the accounts foils, collections are remitted correctly on time & verifying short remittances of Railway Cash received, continuity of EFT numbers, no correction/over writing, no missing foil and Error sheets are raised against the TTE for deficiency noticed and entering in AFRES. Realization of TTE remittances made over foreign Railways by rising out ward JVs in E-Recon and 1 Pass against the Railways concerned. Accepting the inward TCs of other Railways for TTE remittances of foreign Railways raised in E-Recon and 1 Pass by the Railways concerned. Extracting the CRIS data and preparation of TCs and JVs.
- ➢ **Work study team remarks:**
  - Dealing with approximately 3.0 lakhs foils of EFTs and 1.5 lakhs coupons per month.
  - Dealing with EFT remittances of about 3000 TTEs on our Railway. TTE earnings for the year 2017-18 were approximately Rs.125 cores.
  - The main duty is to check regarding continuity of the foils, amount remitted with Money Receipt, routing and rating.
  - Raising of debits through error sheets on various discrepancies on EFTs and pursuing of the same with the concerned for the year 2017-18 error sheets raised for Rs.18 lakhs i.e on an average monthly 1.5 lakhs which is very less and almost negligible.
  - Outward debits raised by home Railway in E-Recon on other Railways for the TTE remittances and follow up of the same and preparation of JVs thereof. In the year 2017-18 outward debits to the tune of Rs.10.22 cores was raised by our Railway on other Railways. Similarly inward debits i.e. debits raised by other Railways on our Railway for their TTEs remittances will be accepted through E-Recon/1 Pass duly checking authenticity of the amounts. In the 2017-18 we accepted an inward debit to the tune of Rs.55.36 cores raised by other zonal Railways.
- ➢ **Staff deployment: 15 (13 AAs + 2JAAs)**

Division	Staff
SC	4
BZA	3
GTL	2

GNT	2
HYB	2
NED	1
Misc	1
Total	**15**

> **Error sheets raised :**

S No	Month	Amount
1.	Jan-19	0
2.	Feb-19	0
3.	March-19	0
4.	April-19	635963
5.	May-19	0
6.	June-19	123754
7.	July-19	0
8.	Aug-19	318826
9.	Sep-19	432583
10.	Oct-19	56664
11.	Nov-19	226416
12.	Dec-19	6635
13.	Jan-20	55000
14.	Feb-20	2550
15.	Mar-20	0
16.	April-20	0
17.	May-20	183109
18.	June-20	0
19.	July-20	100307
	Total (19 months)	**2141807**
	Average Per month	2141807/19 **=112726**

> **Requirement of staff:**
> - Errors identified by the EFT section are negligible. Hence the efforts made on this activity not worthy and not meaningful.
> - Amount rose through error sheets per one month is Rs.112726/- which is very less when compared to staff working in EFT section(15).
> - Assessment on need basis:

S No	Description	Calculation
1.	No.of TTEs in the zone	3000 approx
2.	No.of Foils bundles per month	3000
3.	Time required to check one bundle in month	30 min
4.	Time required to check 3000 bundles in month	1500 man hours
		1500/22= 68.18 say 69 man hour per day
	Manpower required.	69/8 = 8.62 say **9**

- With the introduction of Tabs to TTEs the complete activity will done online and the activity will be redundant.
- The amount rose through error sheets is approximately for Rs. 1.12 lakhs per month which is a very low and negligible. **Hence the discontinuity of the activity may be considered.**

Staff Deployed	Staff required	Excess to the requirement
15	9	6

3.5.14 RATES SECTION:

➢ Routing, Rating and accountal of RRs (General Goods, Coal, CONCOR, RMC) RRs are audited through **FAAS (Freight Audit and Accounting System)** module and manual corrections if any will be incorporated. Provision of data to KRCL, E-payment, GST, traffic Book, Traffic Finance, Goods balance sheet. Billing of RMC/Military Credit Notes against Units concerned. Scrutiny of Special Credit Proposals. Error sheets issued on undercharges detected. Discrepancies in charging of freight noticed in internal check are also updated.

➢ **Remarks of the work study team**
- Average daily 150-200 RRs.
- A Total of 71 error sheets amounting to Rs.64.56 lacs have been raised during the last 6 months. i.e approximately 12 in one month & 3 in a week and not even one per day
- 64.56 lakhs of rupees value of error sheets raised in 6 months. i.e approximately 10.76 lakhs in one month.

➢ **Staff Distribution: 10-AAs**

➢ **Requirement:**

Activity	Description	Calculation	Time/Manpower
checking of one RR	checking of one RR	10 minutes.	**34 hours**
	RRs per day	200	
	Time required	200*10=2000 min	
		2000/60= 33.33	
Error sheets	for 6 months	71	**2 hours**
	Average Error sheets per month	71/6 = 11.8 say 12	
	Time required for one error sheet	12/22 = 0.54 say 1	
	Time required for one error sheet		
Total time required			**34+2 = 36 Hrs**
Manpower required		**36/8**	**4.5 say 5 men**

➢ No. of error sheets rose in one month is only 12 and the amount rose through error sheets is 10.76 lakhs per month which is very low when compared to the staff working in the section. **Hence discontinuation** of the section may be considered**.**

Staff Deployed	Staff required	Excess to the requirement
10	5	5

3.5.15 Sundry Section:
- ➢ This section deals with the accountal of "Z" earnings, other than coaching and Goods Earnings, Earnings receive from Divisions through TCs, IPAS and UTS through TCs and Balance Sheet, which further facilities refunds pertaining to Divisions To deal with the above work. Compilation of Electrical charges and transferring them to respective Divisions every month. Accountal of station earnings related to all Divisions which involves posting of station earnings in PART-A sheet of module after closure of station Balance sheet, huge volume covering around 150 stations and 1500 vouchers monthly. Receipt of TCs/TDs from all the Divisions/Units and journalizing Preparation of section JVs.
- ➢ This section compiles herculean task of fixing Targets Division wise, Month-wise and detailed head-wise targets and distribution of the same to all Divisions/Units within the stipulated time.
- ➢ **Staff Distribution:** 3 AAs
- ➢ **Requirement:**
  The present work load being carried out by the existing staff without any flaw, hence the on roll staff are justified.

Staff Deployed	Staff required	Excess to the requirement
3	3	0

3.5.16 Coaching Balance Sheet:
- ➢ Receipt of online balance sheets from CRIS and uploaded to AFRES (Advanced Finance Railway earnings and Expenditure System) module every month. Preparation of details with regards to Sundry and other earnings to be submitted to books section and the difference if any are included in outstanding.
- ➢ **Staff Deployed**: AA-5.
- ➢ **Requirement of staff**: The existing work load is being carried by the existing staff without any flaw. Hence the existing staff is justified.
- ➢ **Excess to the requirement**:

Staff Deployed	Staff required	Excess to the requirement
5	5	0

3.5.17 NFER (W&D) AND SIDING SECTION:
- ➢ Passing of bills pertaining to refund of demurrage charges, wharfage charges. Reconcillation and posting of WRF vouchers, internal check of vouchers
- ➢ Workload:
  Average work load of the section per day
  - • 10 cases per day
  - • 15 vouchers of WRF
  - • 5 cases of internal checks

  Activity wise work load for last 6 months
  - • No. of cases of refund of waivar charges=1200
  - • No. of wrf vouchers=1800.

- No. of cases of internal check=600
- Time required to perform each activity:
  - passing of refund cases:20 minutes per case
  - Feeding of WRF Vouchers=5 minutes per case.
  - Internal check of vouchers=10 minutes per case
- **Staff Distribution:** 4 AAs
- **Requirement:**
  The present work load being carried out by the existing staff without any flaw, hence the on roll staff are justified.

Staff Deployed	Staff required	Excess to the requirement
4	4	0

- **KRCL-1, E-Payment, Computer cell, General section KRCL-1**
  - Verification of appointment to KRCL on inward and outward traffic to
  - KRCL.
  - Preparing of co7 for payment of KRCL.
  - Preparing JV for transferring O&M charges to BZA division.
  - Review of policy matter time to time.

  Work load: The above work is once in a month which will take one week. Preparing of co7 for payment of KRCL and Preparing JV for transferring O&M   charges to BZA division will be done online.

- **E-Payment:**
  - Renewal of E-payment for every two years for existing 70 parties.
  - Review of E-payment every year for existing parties.
  - Vetting of new E-payment proposals
  - MPR to Railway Board.

  Work load: An average 6 to 8 proposals received per month.Each proposal will take 3 days for verification and vetting.All activities will be done manually.

- **Computer cell**
  - Maintenance of computers and printers.
  - Maintenance of dead stock register for computers.
  - Procurement of AMC contract

  Work load: The above work is occasional in nature**.**

- **General section:**
  - Preparation of cash requirement for passing pay orders and preparation of cash out go statement for every month.
  - Preparation of MPR and miscellaneous statements.

  Work load: All activities will be done manually**.**

- **Staff Distribution:**1 AA

  Requirement: The present work load being carried out by the existing staff without any flaw, hence the on roll staff are justified.

Staff Deployed	Staff required	Excess to the requirement
1	1	0

3.5.18 Traffic Budget & GST:
➢ Compilation of weekly earnings of goods, passenger traffic, other coaching and sundry earnings .Preparation of actual apportioned earnings monthly and comparison with COPPY. Compilation of financial results branch line earnings and submission of same to Headquarters after obtaining audit verification. Compilation of inward and outward statement of net results of all Railways for exchanging the earnings, Preparation of revised estimates and budget estimates of earnings, Distribution of budget proportion month wise and segment wise after receiving from grant from the Railway board. Compilation of loading analysis of goods, Distribution of revised targets of traffic earnings after receiving from the Railway Board
➢ **Staff Distribution:**1 AA
➢ **Requirement:** The present work load being carried out by the existing staff without any flaw, hence the on roll staff are justified.

Staff Deployed	Staff required	Excess to the requirement
1	1	0

3.5.19 Traffic Books & Traffic Finance:
➢ Preparation of Accounts office JV (Deposits, BSTs and Others), All IPASS work connected with Journal Vouchers raised by Traffic Accounts, preparation of monthly suspense, review of traffic suspense, PRS originating & its connected work, providing of coaching and goods Data to statistical department to ascertain the monthly coaching earnings, preparation of net results for exchange with Foreign Railways on data received from TB Budget.
➢ **Staff Distribution**: 3AAs
➢ **Requirement:**
The present work load being carried out by the existing staff without any flaw, hence the on roll staff are justified.

Staff Deployed	Staff required	Excess to the requirement
3	3	0

3.5.20 R&D section:
➢ This section deals with inward and outward DAK of all divisions, couriers, postal and all parcel Dak from Railway Board, GM office, speed post, operating of franking machine, processing of financial proposals related to franking machine, pay orders for loading franking machine.
➢ **Staff Deployed**: AA-2.
➢ **Requirement of staff**: As the work load of the section varies from day to day, it cannot be measured in terms of time taken. The existing work load is being carried by the existing staff without any flaw. Hence the existing staff is justified.
➢ **Excess to the requirement**:

Staff Deployed	Staff required	Excess to the requirement
2	2	0

3.5.21 Pass section:
- This section deals with issue of Privilege passes and PTOs for entire Lekhabhavan staff. Approximately 350 on roll staff available in Lekha bahavan in Traffic Accounts, Stores Accounts, Construction Accounts and Statistical departments.
- **Staff deployment: 2-AA**
- **Requirement:** The present work load being carried out by the existing staff without any flaw, hence the on roll staff are justified.

Staff Deployed	Staff required	Excess to the requirement
2	2	0

3.6   Summary of staff (AA/JAA & AC)requirement of Traffic Accounts department:

S No	Section	Act	Req	Excess
1.	Traffic Admin, Efficiency, Audit, General Section	6	2	4
2.	CVR	24	6	18
3.	PRS Section+ UTS Section	13	6	7
4.	Coaching bills and M&M	6	6	0
5.	Compensation Claims section	2	2	0
6.	Coaching refunds section	1	1	0
7.	Goods Refund section	2	2	0
8.	Goods Balance Sheet	6	6	0
9.	Station outstanding section	2	2	0
10.	BPT(Blank paper ticket)	1	1	0
11.	Parcel & luggage and PCT Section	3	3	0
12.	EFT(Excess fare ticket) section	15	9	6
13.	Rates section	10	5	5
14.	Sundry section	3	3	0
15.	Coaching Balance sheet	5	5	0
16.	NFER(W&D) and siding section	4	4	0
17.	KRCL,E-Payment, Computer cell, General section	1	1	0
18.	Traffic Budget & GST	1	1	0
19.	Traffic book section	3	3	0
20.	R&D Section	2	2	0
21.	Pass section	2	2	0
	TOTAL	**112**	**72**	**40**

3.7   Staff (AA/JAA & AC)Excess to the requirement:

San	Act	Vac	Req	Excess
226	112	114	72	**154**

3.8   Traffic Inspector of Accounts (TIA) section:
- The main function of TIA is to carry out internal audit of earnings at field units (stations, sidings, post offices, PRS centres etc). They also perform miscellaneous functions like witnessing of auctions at parcel and Goods office, conducting trial trips for fixation of siding/ trip

charges, investigation of fraud cases, special checks at stations and sidings during revision of fares and freights, accompanying officers during inspections etc. Debits raised by TIAs are classified into Coaching and Goods debits.

➢ Deployment of TIAs: **48** (44 regular + 4 re-engaged)
   Districts: **38**
   - SC – 18 (16 regular+ 2 re-engaged)
   - BZA – 13
   - GTL – 5 (3 regular+ 2 re-engaged)
   - GNT – 2

   HQrs – **6**
   PCCM – **2**
   LR for TIAs at districts -**2**
➢ Average monthly debits raised = 2- 3 crores
➢ Realisation is approximately 20-25%
➢ **SAVE position of TIAs :**

Designation	San	Act	vac
TIA	81	44	37

➢ **Requirement:** As the work load of the section varies day to day and cannot be measured. The present work load being carried out by the existing staff without any flaw, hence the on roll staff are justified.

SAN	Act	Staff required	Excess to the requirement
81	44	48	33

3.9 **SSO of TAO**: Each section of Traffic Accounts Department is headed by SSOs. As an in-charge of the section SSO is responsible to overall efficiency of the section. SSO is answerable to AFAs in turn to Dy.FA&CAO and FA&CAO/T.

3.9.1 **SAVE POSITION OF SSOs AS ON 01-12-2019:**

Designation	San	Act	vac
SSO	48	15	33

3.9.2 Deployment of SSOs:

S.No.	Name	Section working	Date of Retirement
1	Shripad Kakade (Re-engaged)	Trf.Admn, Effy, Building Maintenance	-
2	Ch.N.V.L.Sundara Rao	GBS, Goods Refunds	31-07-2026
3	Jhansi Lakshmi	Trf.Finance, Sundry, Trf.Book	31-07-2024
4	G.Srinivas	Rates	31-07-2025
5	N.V.Venkateswara Rao	GST, Tfc.Budget,	31-12-2022
6	G.Seshamamba	Pass , R&D	31-07-2021
7	Sailaja M Rao	Stn.OS, Chg.Ref	31-07-2024

8	B.Surekha Rani	Parcels &Luggage, PCT, Audit	31-10-2030
9	D.V.Sivaramkumar	Chg.Bills, M&M, UTS	31-01-2023
10	Ketan H Parikh	NFER(Siding & WDRF)	30-06-2021
11	B.Surekha	Comp.Claims	31-10-2021
12	Sunil Rikibe	KRCL,Compr Cell,e-payment	31-03-2021
13	K.Sudhakara Rao (Re-engaged)	EFT	
14	B.V.Ramana	FA&CAO(T) Secretariat	31-08-2027
15	IALV.Prasad	CBS , PRS	
16	G.V.Kameswara Rao	Under suspension	
17	Rajendar Damle	CVR	

3.9.3 Requirement of SSOs: There are 15 SSOs and 2 re-engaged SSOs are distributed to all sections. Some SSOs are being headed for more than one section according to the convenience and work load of the sections. All the sections of the Traffic Accounts Department successfully working under existing 17 (15+2) SSOs. Hence the work study team considered that 17 SSOs required in Traffic Accounts Department.

San	Act	Vac	Req	Excess
48	15	33	17	**31**

3.10 Summary of requirement of staff of Traffic Accounts Department:

Disg	San	Act	Vac	Req	Excess
AA/JAA& AC	226	112	114	72	**154**
TIA	81	44	37	48	**33**
SSO	48	15	33	17	**31**
Total	**355**	**171**	**184**	**137**	**218**

3.11 With the above, it is observed that there are 218 posts excess than requirement.

3.12 PART-II: Assessment of manpower

c) Railway Board Benchmarking Study-2015 on Traffic Accounts Department and

d) RB Lr.No.E (MPP)2018/1/1, dated 02.07.2020 – RBE No.48/2020 to surrender of 50% of total non-safety vacancies.

3.12.1 As per Railway Book for year 2018-19:

- E-ticketing website for reserved tickets now handles about 70% of total reserved tickets.
- UTS mobile application (paperless) was launched to eliminate the public to stand in queue and reduce the counter sale. It facilitates to get Platform tickets also.
- E-office in Indian Railways: railtel has also started implementation of e-office over IR to bring transparency and efficiency in working. Implementation was first taken up at the South Central Railway Zonal Head Quarter along with GNT division and was completed in Marh-2019 and other zonal head quarters and one division in each zone will be completed by sep-2019

- New applications taken up in the year
VI. **Enterprise Service Bus**: Indian Railways has several IT applications with large amount of business logic and transactional data available in various IT systems managing the different aspects of Railway working viz Passenger and Freight , Train operations , Material management , P.Way maintenance, Accounting, Finance, Coaching Management e.t.c. Those applications have separate data base which results in data duplication and mismatches. Enterprise Service Bus (ESB) is an IT tool which facilitates data exchange among various applications .
  - The Enterprise Service Bus project is helping in integration of various applications resulting in single point of entry for primary data i.e available to all applications requiring that data through ESB. Consistency of data across systems, consolidated data availability in real time, eliminating the need of creating same data by different applications. Data once created in an application is shared with other applications through ESB.
VII. Modernisation of PRS
VIII. Rail Cloud- Cloud computing Technology
IX. Master Data Management (MDM)
X. Data Analysis and artificial intelligence (AI)

3.12.2 Railway wise performance report up to FEB-2020:

Railway Zone	Loading	Freight	Passenger	Total
SECR	155.26	11327.50	1102.20	12591.45
SWR	34.17	2661.38	1539.01	4533.40
WR	71.75	4926.20	4460.10	10754.26
WCR	36.90	7537.80	3277.04	0882.16
NWR	15.57	3785.82	1986.10	6435.64
SR	29.16	2552.56	4450.88	7771.37
SCR	**100.98**	**9156.69**	**5101.21**	**14812.29**
SER	156.73	12593.01	1577.29	14583.43
NR	46.01	6163.51	6046.07	11779.43
NCR	13.68	7383.92	4621.44	12357.94
NER	2.25	1305.65	1583.79	3105.44
NFR	8.14	1738.15	1284.52	4633.30
CR	56.66	6688.85	8465.39	13495.04
ER	59.26	3637.73	2257.75	6460.50
ECR	136.71	7956.38	2399.87	10806.31
ECoR	182.10	14381.77	1451.01	16111.75

3.12.3 Railway Board Benchmarking for Traffic Accounts -2015:
A onetime Benchmarking of Traffic Accounts has been done for the first time at Board's level to ensure uniformity. This Study will give the zonal railways an idea of their tentative standing and also ensure rightsizing of Traffic Account Office and will help improve efficiency. Based on the Total Earnings (Pass. + Goods), earning per Traffic Accounts staff was calculated and it is seen that ECoR has a maximum earning of Rs. 101.43 cr. per staff. Thus ECoR is taken as BENCHMARK for this particular activity. With this Benchmark (ECoR), the data of different

indices like No. of Stations, TMS points, UTS, PRS, Goods stations sidings and RR's generated was compared with other railways.

3.12.4 Assessment of staff as per Railway Board Benchmarking Study-2015:

S No		ECoR	SCR	
		Work Load -2015	SCR Work Load Feb-20	W. Load wrt ECoR-2015
1.	Pass. Earnings (Rs. cr)	1037.4	5101.21	4.92
2.	Goods Earnings (Rs. in cr.)	12350.7	9156.69	-0.26
3.	No. of Stations	307	585	1.91
4.	Goods Stations/Sidings	130	255	1.96
5.	UTS Locations	221	564	2.55
6.	PRS Locations	98	323	3.30
7.	TMS points	116	236	2.03
8.	RR's generated	52636	73000	1.39
9.	TAO Staff (Sanctioned)	41	355	
10.	TAO Staff (On Roll)	132	177	
11.	Total Earnings	13388.18	14257.9	
12.	Earning per staff (Rs. cr)	101.42	80.55	
	TOTAL POINTS			**2.22**
	Staff on Roll should be			**294.00**
	Total sanctioned staff			355
	Total Vacant posts			184
	Excess / Surplus			**61.00**

3.12.5 From the above it is noted that 61 posts are excess to the requirement as per Rly Board benchmarking 2015 for Traffic Accounts department.

3.13 Assessment of manpower as per RB Lr.No.E(MPP)2018/1/1, dated 02.07.2020 – RBE No.48/2020 to surrender of 50% of total non-safety vacancies.

3.13.1 After surrendering of 61 posts as per Rly Bd's benchmarking, the staff position Traffic Accounts Department will be as follows:

San	Act	Vac
294	171	123

3.13.2 After surrendering of 61 posts as per Rly Bd's benchmarking, there will be clear vacancy of 123 posts of non safety category in Traffic Accounts Department.

3.13.3 As per RB Lr.No. E (MPP)2018/1/1, dated 02.07.2020 – RBE No.48/2020 to surrender of 50% of total non-safety vacancies and GM advised all PHODs & DRMs through Video Conference on 09 & 10 of July-20 to identify the number of non-safety posts in different categories in recruitment grade with respect to existing non-safety vacancies, for meeting surrender target of 50% non-safety vacancies.

3.13.4 From the above table it is noted that there is 123 vacancy of non safety category in Traffic Accounts Department.

San	Act	Vac	**50%** of the vacancy
294	171	123	**61**

3.13.5 **Posts required to surrender as per assessment of PART-II:**

PART-II (RB's Benchmarking + 50% surrender non-safety vacancy)			
1	355	294	61
2	294	171	61
Total			**122**

3.14 Comparative Statement of Requirement of staff:

S No	Part-I/II	San	Requirement	To be surrendered
1	Part-I	355	137	**218**
2	Part-II	355	233	**122**

3.15 Remarks of the Work Study Team:

a) As per analysis of PART-I there are 218 posts to be surrendered which are excess than the requirement in Traffic Accounts Department of SCR.

b) As per analysis of PART-II there are 122 (61 posts excess as per RB's Benchmarking + 50 % of non- safety vacant posts) posts to be surrendered in Traffic Accounts Department of SCR.

c) Vacancies in the Traffic Accounts Department are existing from more than 2 years and there is no indent for filling up of vacancy.

d) Even though there are more (218)posts required to be surrendered as per As per analysis of PART-I, Work study team considered the analysis of PART-II (122 posts), in order to reduce the manpower gradually.

e) Railway Board's new yardsticks for Traffic Accounts Department are under review. After publishing of new yardsticks, the work study may be reviewed accordingly.

3.16 With above, the following recommendation is made.

Recommendation: It is recommended to surrender 122 vacant posts of non safety category in Traffic Accounts Department.

**** ** ****

4.0   वित्तीय परिणाम   **FINANCIAL IMPLICATIONS:**

4.1   When the recommendations are accepted, the recurring savings on surrender of the following posts in Traffic Accounts Department will be as follows:

S No	Category	Scale		No. of posts	Mean Pay	DA @ 17%	Emoluments P.M (in Rs.)	Total Emoluments P.A (in Rs.)
		From	10th level					
1	AA/JAA & AC	19900	26000	**122**	22950	3902	3275944	39311328
	TOTAL			**122**				**39311328**

On implementation of the recommendations of Work-study report, an annual savings of **Rs.393.11** lakhs can be achieved

*** ***

संस्तुती

R E C O M M E N D A T I O N

S.No.	Description	Para No.
01	**It is recommended to surrender 122 vacant posts of non safety category in Traffic Accounts Department.**	**3.16**