

NORTHEAST FRONTIER RAILWAY



**WORK STUDY REPORT ON
ADEQUACY OF STAFF STRENGTH OF ACCOUNTS STAFF OF TSK DIV.
UNDER Sr.DFM/TSK,**

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STUDY NO. WSNF/23/21-22

CASE NO. Z/375/10/23/21-22

CENTRAL PLANNING ORGANISATION

N. F. RAILWAY/MALIGAON

GUWAHATI - 781011.

EXECUTIVE SUMMARY

SUBJECT: Review of Staff Strength of Accounts staff of TSK DIV. Under Sr.DFM/TSK,

STUDY NO: WSNF/23/2021-22

CASE NO: Z/375/10/23/21-22,

AUTHORITY: SDGM of N.F.Railway.

CONCERN DIV: TSK,

DEPARTMENT: Accounts

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

NO. OF RECOMMENDATION: One

As discussed in critical analysis in para-3 of Chapter- III, **out of 22 Vacant posts, a total 14 Nos. posts** are identified as **surplus** (Viz. i) AA = 04 nos, ii) JAA = 02 nos, iii) AC = 04 Nos. iv) Jr R/Sorter = 01 no, v) JDR Peon = 01 No, vi) Office Assistant = 02).

Also, **08 nos. vacant posts** are left out for creation of separate cell as well as promotional avenue of lower category as proposed by Sr. DFM/TSK (Ref Chapter-II SI No. 18 of page no. 16 of this report) for smooth running of this department. (Viz. 01 No. Sr SO, 03 Nos. AA , 02 Nos. of JAA & 02 Nos. of AC)

Therefore, these 14 nos. posts may be easily be surrendered and BOS may be corrected accordingly.

PROJECTED MAN POWER SAVINGS: 14 Nos.

PROJECTED FINANCIAL SAVING: Rs.94.00 Lakh per annum.

MONTH AND YEAR OF CIRCULATION: APRIL, 2021,

I N D E X

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CHAPTER - I

1.0 INTRODUCTION:

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

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

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

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

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

1.1 RATIONALE FOR CONDUCTING THIS STUDY:

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

1.2 AUTHORITY:

SDGM of N.F.Railway.

1.3 TERMS OF REFERENCE:

Adequacy of Staff Strength of Accounts department of TSK division

1.4 METHODOLOGY:

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

1.5 ACKNOWLEDGEMENT: Work study team is grateful to Shri Hemant Pol , Sr. DFM/TSK, Shri Tapeswar Rabha, ADFM/I/TSK & Shri Ashok Sonowal, Sr. SO/Admn/TSK, for their kind guidance and co-operation for conducting this study.

CHAPTER-II

2.0 SUMMARY OF WORK LOAD: The Cadre position of Accounts department is appended below:

- 1 -
PROFORMA

01. PF, NPS, Efficiency & Inspection Section :-

PF related works:

A) Passing the bills of PF withdrawal of staff of entire division, final settlement of retired staff, DLIS & monthly debit/credit, Annual reconciliation.

B) Transfer in & Transfer out cases, adjustment TCs and acceptance of TC creation of JV through e- Recon and JV preparation for the same.

NPS related works:

A) Allotment of PPAN numbers with details entry in NPS PPAN allotment register.

B) Scrutiny of details submitted in CSRF-1 forms in all respect and sending of CSRF-1 forms to NSDL.

C) Monthly processing of SCF contributions of personal & Govt. contribution from IPAS through FPU & FVU.

D) Uploading of SCF monthly DATA in NPS-CAN in NSDL website.

E) All related works partial withdrawal and final settlement of NPS staff against Retirement and Death cases.

F) Preparation of NPS Settlement (forms) with scrutiny for onward transmission to NSDL.

G) Creation of JV for uploading of monthly NPS recovery to NSDL every month with passing of bill for payment to NSDL.

H) Processing of NPS PRAN nos. in IPAS system after downloading from NSDL website.

I) Distribution of PRAN KIT after receiving of PRAN KIT from NSDL.

Efficiency related:

A) Timely preparation of MCDO & MPR and other reports etc. for compliance of H.Q.

Inspection related:

A) Accounts Annual Inspection of other executives offices, subordinate offices and stations are being controlled from this section.

Above all works are being managed by the following staff only.

SN	CATEGORY	SCALE	G/PAY	SAN	ON ROLL	VACANCY
1.	Sr. TIA	PB-2	4800/-			
2.	Sr. SO	PB-2	4800/-		01	
3.	Sr. CA	PB-2	4800/-			
4.	PS-II	PB-2	4600/-			
5.	Sr. Steno	PB-2	4200/-			
6.	AA	PB-2	4200/-		02	
7.	JAA	PB-1	2800/-			
8.	AC	PB-1	1900/-		01	
9.	RS-II	PB-1	1900/-			
10.	Peon	PB-1	1800/-			
11.	B. Peon	PB-1	1800/-			
			Total		04	

~: 2 ~:
PROFORMA

06. Pension Section :-

- A) Advance review of superannuation cases and check against delays in payment of settlement dues and withdrawals from P.F.
- B) Check and certification of qualifying service in case of pension.
- C) Check of the rate of monthly pension, amount of commuted pension, issue of pension payment order.
- D) Dealing with debits from treasuries etc. regarding pension payment made by them.
- E) Maintenance of register for nominations.
- F) Scrutiny and timely payments of advances and withdrawals from P.F.
- G) Checking of advance and ONR cases on ARPAN.
- H) Preparation of PPO on ARPAN and dispatched there of to various PSBs after abating embossing sell at headquarter.
- I) Passing of leave salary and GIS bills.
- J) Monthly transmitting of E-PPO to headquarter.
- K) Bank checking of pension with connective documents.
- L) To clear various pension related grievances.

SN	CATEGORY	SCALE	G/PAY	SAN	ON ROLL	VACANCY
1.	Sr. TIA	PB-2	4800/-			
2.	Sr. SO	PB-2	4800/-		01	
3.	Sr. CA	PB-2	4800/-			
4.	PS-II	PB-2	4600/-			
5.	Sr. Steno	PB-2	4200/-			
6.	AA	PB-2	4200/-		03	
7.	JAA	PB-1	2800/-			
8.	AC	PB-1	1900/-			
9.	RS-II	PB-1	1900/-			
10.	Peon	PB-1	1800/-			
11.	B. Peon	PB-1	1800/-			
			Total		04	

-: 3 :-
PROFORMA

4. Books, Budget Section :-

A) Preparation of daily Cheque and maintenance of cheque account, daily cash outgo position along with preparation of monthly Provisional as well as Modified cash requirement, posting & monthly reconciliation of cheque & bills, posting of monthly General Book (Revenue).

B) All the related work of Monthly MCDO & MPR, monthly PU analysis, all the related work of compilation & preparation of various statements of Revenue Budget i.e. August Review, Revised & Budget Estimate, Debt Head Report, Preparation of statements relating to Appropriation A/c, compilation & distribution of Revenue Budget. Correspondences with Bank regarding revalidation, release & encashment of BG Bond & Bank Instruments of the Contractors receipt from Executives in the shape of EMD & PG money.

C) Maintenance & reconcillation of e-suspense i.e. HBA, Scooter & Moped and PC advance as well as issue of suspense clearance certificate. Certification of monthly Acquittance Certificate of PMR Cash Book. Receiving of paid vouchers from Pay Office & maintenance of the records in Accounts Office Record Room.

D) Compilation of monthly Final Account Current, watching of target date of work related to e- reconciliation of TC (E-Room) performs by the Section of the office, posting and monthly reconciliation of Remittance in to Bank.

E) Compilation and submission of different records such as Accrual impact sheet, fixed assets register etc. in connection with Accrual accounting also done in this section.

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

PROFORMA**06. Administration Section :-**

- A) Preparation of Gaz and Non Gaz salary bills of Accounts staff.
- B) Assessment and updating of Income Tax of Accounts officers and staff.
- C) Dealing all types of policy matters of Sr DFM/TSK's office.
- D) Maintenance of P/Cases and S/Books of Accounts staff including time to time verification, updating of leave account of Accounts staff.
- E) Dealing all types of inward and outward official DAK.
- F) Dealing with all types of staff quarter matters.
- G) Dealing with all CAs of Accounts deptt. falls under Administration Section.

Additional staff requires to minimize the existing work load of the section

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

PROFORMA

06. ENGA, EAGA, Estt. Finance Section :-

- A) Preparation of calendar of returns, such as MPR, Monthly & Quarterly Income Tax return of Employees and Contractors.
- B) Preparation of TC and JE for the monthly Account Current related ENGA Section.
- C) Online and offline vetting of allowances and claims of employees like TA, OTA, NDA, NHA, CEA etc.
- D) Vetting of Service Book and Leave Account of Normal Retirement, Vol Retirement, death and other cases.
- E) Vetting of LPC, Service Book and Leave Accounts of transferred employees.
- F) Leave certification of Gaz. Employees.
- G) Preparation of Service Card and Statement of Gaz. Employees.
- H) Registration of Incoming Salary and Non-Salary bills of Gaz. and Non-Gaz employees.
- I) Passing of Salary bills every month of 6000 (approx) non-gaz and 60 Gaz. employees consisting of 79 units and 4 units respectively.
- J) Passing of regular salary bill of Contractual medical practitioner, Apprentices, Reengagement etc.
- K) Online vetting and confirmation of newly appointed employees.
- L) Maintenance of Suspense Register related to ENGA/EGA Section. (Deposit Misc. & Misc. Advance Revenue Register)
- M) Maintenance of Cadre Register, Pay and Allowance Register and Work Charge Register of Gaz. Employees.
- N) Passing of Air fare bills of Gaz. Register.
- O) Deals with all establishment finance related matters such as vetting proposals related to creation and surrender of NG-post, vetting of BOS, MACP, pay fixation, revision etc.

Cont.

- P) Passing of supplementary bills of retired staff such as CTG, Arr. Claims etc. if any.
- Q) Preparation of staff cost and FSC Bills against the staff posted in various sidings.
- R) Periodical review of expenditure against the budget allotment under OWE.
- S) One day vetting of PLB and passing of the bills.
- T) Passing of Ad-hoc Bonus of RPF staff.

SN	CATEGORY	SCALE	G/PAY	SAN	ON ROLL	VACANCY
1	Sr. TIA	PB-2	4800/-			
2	Sr. SO	PB-2	4800/-		01	
3	Sr. CA	PB-2	4800/-			
4	PS-II	PB-2	4600/-			
5	Sr. Steno	PB-2	4200/-			
6	AA	PB-2	4200/-		05	
7	JAA	PB-1	2800/-			
8	AC	PB-1	1900/-			
9	RS-II	PB-1	1900/-			
10	Peon	PB-1	1800/-			
11	B. Peon	PB-1	1800/-			
			Total		06	

-: 7:-
PROFORMA

10. Finance Section :-

A) Finance section is entrusted with the financial scrutiny of files/tenders/work contracts of the entire division which is briefly subscribed below:

- Scrutiny of Abstract estimates, detailed estimates, Revised estimates, Comparative statements, Letter of Acceptances, Contract agreements, Variation statements, GST neutralization cases, earning contracts and all the Misc. proposals generating from Civil engineering department, Electrical, Commercial, Medical, Personnel, Accounts & IT department, Mechanical, S&T, Security, Operating, Safety department & Rajbhasa, DRM/ADRM cells etc.
- Proposal generated in the IRPSM & IRMNP portals.
- Proposals generated in the E-office portal, IRWCMS etc. are also being dealt in this section.
- Financial scrutiny of works contract entitles gradual revision of knowledge in circulars and codes coupled with huge work load of files compels the staff to work beyond the office hours. At least two more staff are required to balance the work load pressure.

SN	CATEGORY	SCALE	G/PAY	SAN	ON ROLL	VACANCY
1.	Sr. TIA	PB-2	4800/-			
2.	Sr. SO	PB-2	4800/-		01	
3.	Sr. CA	PB-2	4800/-			
4.	PS-II	PB-2	4600/-			
5.	Sr. Steno	PB-2	4200/-			
6.	AA	PB-2	4200/-		04	
7.	JAA	PB-1	2800/-			
8.	AC	PB-1	1900/-			
9.	RS-II	PB-1	1900/-			
10.	Peon	PB-1	1800/-		01	
11.	B. Peon	PB-1	1800/-			
			Total		06	

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PROFORMA

10. Expenditure Section: -

- A. Passing of monthly average of 500 (five) hundred bills against all department of Railway & outsiders comprising of Contractor bills, Store bills, Electricity bills, Telephone bills, Imprest bills, Medical Bills, Repairing bills and various miscellaneous bills and Pay Orders.
- B. Raising of bills towards –
 - (i) Maintenance Charges of Sidings bills.
 - (ii) Building Rent bills
 - (iii) Maintenance charges of Level Crossing bills.
- C. Maintenance of Suspense Registers –
 - (i) Deposit Miscellaneous – Security Deposit/EMD Register.
 - (ii) Deposit Miscellaneous – Deposit Works Register.
 - (iii) Miscellaneous Advance – Expenditure.
 - (iv) Demand Recoverable Register.
- D. Maintenance of Works Register.
- E. Objectionable Item Register
- F. Adjustment of monthly fuel debit – outwards and inwards.
- G. Daily adjustment of Inter/Intra Railway Transfer debit/credit TCs in ERCON module as per target date fixed by Railway Bd.
- H. Preparation of various periodical statements –
 - (i) Monthly progress Report
 - (ii) Quarterly Bills Receivable Statement
 - (iii) Half yearly Theft & loss statement
 - (iv) Half yearly Un-economic branch line statement
 - (v) Half yearly review of suspense balance statement.
 - (vi) Half yearly Objectionable Item statement
 - (vii) Various statements in connection with “Appropriation Account” of IR.
- I. Receipt of demand draft/cheque in connection with various receipt & forwarding to Cash Office for encashment.

Work done by Audit Section: -

- A. Maintenance of Audit Objections of the Division.
- B. Correspondence with Executives and Audit in connection with objections/replies of reports.
- C. Holding of tripartite meeting for closure of Audit Objections.
- D. Preparation of various statements in connection with Audit Objections.

Cont.

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Expenditure Section

SN	CATEGORY	SCALE	G/PAY	SAN	ON ROLL	VACANCY
1.	Sr. TIA	PB-2	4800/-			
2.	Sr. SO	PB-2	4800/-			
3.	Sr. CA	PB-2	4800/-		01	
4.	PS-II	PB-2	4600/-			
5.	Sr. Steno	PB-2	4200/-			
6.	AA	PB-2	4200/-			
7.	JAA	PB-1	2800/-		05	
8.	AC	PB-1	1900/-			
9.	RS-II	PB-1	1900/-			
10.	Peon	PB-1	1800/-			
11.	B. Peon	PB-1	1800/-			
		Total			06	

SUMMARIZED BOS VS ON ROLL

SN	CATEGORY	SCALE	G/PAY	SAN	ON ROLL	VACANCY
1.	Sr. SO	9300-34800	4800/-	8	7	1
2.	AA	9300-34800	4200/-	28	21	7
3.	JAA	5200-20200	2800/-	4	0	4
4.	A/CL	5200-20200	1900/-	7	1	6
5.	CH. TYPIST	9300-34800	4200/-	-	-	-
6.	SR. R/SORTER	5200-20200	1800/-	-	-	-
7.	JR. R/SORTER	5200-20200	1800/-	1	0	1
8.	JDR PEON	5200-20200	1800/-	1	0	1
9.	Peon	5200-20200	1800/-	5	3	2
10.	Farash	5200-20200	1800/-	-	-	-
11.	Subs E-Peon	5200-20200	1800/-	-	-	-
			Total	54	32	22

In order to complete the Work Study, following informations are also forwarded herewith please.

11. Sanctioned staff : 54
12. On Roll Staff : 32
13. Re-engagement of retired Railway staff : Nil
14. Contractual Staff deployed : Nil
15. Activities being done completely in house and no. of Staff deployed : Nil
16. Activities outsourced : 6 (Shramik Kalyan Achani).
17. Best practice of the centre : The best practice of the centre is

Efficiency Improvement such as – **Fuel Management System** : Fuel Management System is an ERP (Enterprise Resource Planing) Desktop Based single user application which will enable the user to input details Such as rates of fuel and Railway Shed wise consumption date as well as month wise and will generate various reports such as cost of HSD (Month wise), certificate of debit month wise and many more.

Webbased Quarter ManagementSystem: Web based quarter management is the system which provide a web based interface for the various activities relating to application, allotment, changes of accommodation, retention, and record keeping of maintenance activities ao around 6000 quarter in the Tinsukia Division.

Bills Recoverable and Demand Recoverable Management System: Web Based Enterprise Resource Planing module for bills Bills Recoverable and

Demand Recoverable is web based data entry, reporting and management information system for the bills recoverable which aim to provide a portal that is user friendly and helps in maintenance of the data and provide useful reports and generate necessary formatted bills and forwarding letter and enables SMS based memo sending and reminder system for all the stakeholders of the modules.

18. Practices need to be improved:-Periodical workshop may be conducted amongst the executives and Accounts to gear up the machinery for betterment of the performances with due consideration of the day to day improvement of system in vogue as well as latest development of web base system time to time.

Provide a portal for proper hassle free data entry of the all the inputs related to Bills Recoverable and Demand Recoverable. Create Master of various attributes such as Parties, Land Information, L X-ing Information, Quarter Information enabling auto fill featuring saving a huge amount of time which was utilized in input of redundant data. Provide a Cloud based data backup, which protects data loss and integrity. Web Based Multi user application which enables the user to access the application from multiple devices. On the goMIS and Reporting system to fetch any type of information demanded by the headquarters. Party Based Ledgers to keep track of all payments and receipts. SMS based notification system for all parties and stake holders for all types of bills. Time taken for facilitation positions of the pending bills of the parties is drastically reduced because instead of creating excel sheets after looking data from various bills which are separately maintained the used view the reports from the MIS on a single click of a button. Cheque and drafts received and easily create a forwarding letter automatically generated by the system saving huge time for the user and increasing efficiency. The Performance Guarantees which are taken as term deposit have a maturity date which also depends on the project/work completion dates, all these records are now maintained in a register and there is no process available which provides the stakeholder notification as to which PG needs to be deposited in the banks and therefore results in huge loss of Interest for the Indian Railways, the system will provide SMS based Notifications to the officers in charge and will enable them to timely encash The PG for defaulters.

19. Practice/Activities which may be further outsourced

: Nil

20. Detailed Remarks and Observation

: As mentioned on each Proforma.

N.F. RAILWAY

NO:TSK/AD/87/1

TO

Pr.FA/ADMN

N.F.Railway/Maligaon

Office Of the
Sr. Divl.Finance Manager
Tinsukia

Date-01/03/02021

Sub:- BOS , Actual Operations & Incumbency Statement of Sr.DFM/ TSK's Office for the month of Feb/2021

1. BOS & Actual Operation:-

Design.	Sanction Strength				Actual Operation				Category				VAC	Excess	Remarks
	Perm	Temp	LR/R	G Total	Perm	Temp	WC	Total	SC	ST	OBC	Gen			
Sr.SO(A)	8	0	0	8	7	0	0	7	0	4	2	1	1	-	
A.A.	28	0	0	28	21	0	0	21	0	6	5	10	7	-	
Jr.A.A.	4	0	0	4	0	0	0	0	0	0	0	0	4	-	
A.C.	7	0	0	7	1	0	0	1	0	0		1	6	-	
Jr.R.S.	1	0	0	1	0	0	0	0	0	0	0	0	1	-	
J.Peon	1	0	0	1	0	0	0	0	0	0	0	0	1	-	
Off. Astd.	4	0	0	4	2	0	0	2	0	0	1	1	2	-	
Acs															
Khalasi	0	1	0	1	0	1	0	1	0	0	1	0	0	-	
Total	53	1	0	54	31	1	0	32	0	10	9	13	22	-	

Sr.Divl. Finance Manager

N.F. Railway, Tinsukia

Sr. DIVISIONAL FINANCE MANAGER

पू. सी. रेलवे, तिनसुकिया

N.F. Railway, Tinsukia

CHAPTER-III

3.0 CRITICAL ANALYSIS OF EXISTING WORKLOAD AND STAFF REQUIREMENTS:

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

Recommendation by Work study team :

- **Work load of Accounts Assistant:**

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

The Present sanctioned strength of AA is 28 and on roll is 21 keeping 07 posts vacant. This is a promotional category, the present incumbency of this category is JAA-Nil & AC-01, who can be promoted to AA, then also the strength of AA will be [21(on roll) + 01] = 22, still persists a vacancy of 06 Nos.

- **Pl. Ref Chapter-II SI No. 18 of page no. 15 of this report :**

As suggested by Sr. DFM/TSK that a separate portal may be functional for proper hassle free data entry of all inputs related to bills recoverable & demand recoverable including master of various attributes such as parties, land, Level Crossing Gate, Quarter, payment/recovery of PG money from contractors with SMS facility etc. & back up of all datas.

- **Conformity to this work study team recommends to create a website or web page providing access or links to other sites to be operated with a team comprising of 01 No. Sr SO, 03 Nos. AA & 02 Nos. of JAA.**

Considering above the work study recommends additional requirements of 02 Nos. of AA for this cell. Thus total 22 + 02 = 24 posts of AA will be adequate to perform the Accounts activities. **Hence, 04 vacant posts of AA may be surrendered and same is recommended.**

SI No	Group C Category	Pay Band	Grade Pay	Sanction	On Roll	Vacancy	Proposed BOS	Proposed Surrender
1	Accounts Assistant	9300-34800/-	4200/-	28	21	07	24	04
		Total		28	21	07	24	04

- **Work load of Junior Accounts Assistant:**

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

The Present sanctioned strength of JAA is 04 and on roll is Nil keeping 04 posts vacant. This is a direct/promotional entry category, the present incumbency is 01 of Accounts Clerk post and another 01 for special cell mentioned in above para. Hence, a vacancy of 02 Nos. JAA still persists and may be recommended for surrender.

The work study team recommends 02 posts of JAA which is lying vacant.

SI No	Group C Category	Pay Band	Grade Pay	Sanction	On Roll	Vacancy	Proposed BOS	Proposed Surrender
1	Jr. Accounts Assistant	5200-20200/-	2800/-	04	0	04	02	02
		Total		04	0	04	02	02

- **Work load of Accounts Clerk:**

This category is employed to assist the Sr SO/AA/ JAA for maintaining office day to day working. They are engaged for working on Clearing Bills, Analysing **Railway** Budget, Processing of Purchase order and Verifying Stocks etc. They also ensure that there are no financial irregularities in the transactions of the **Railway**.

The Present sanctioned strength of AC is 07 and on roll is 01 keeping 06 posts vacant. This is a promotional category, **at present 02 Office assistant can be promoted to this category so that promotional avenue is not being hampered**. Excluding these 02 posts another 04 posts are vacant which can be surrendered.

The work study team only recommends 04 posts of AC to surrender out of 06 vacant posts.

Sl No	Group C Category	Pay Band	Grade Pay	Sanction	On Roll	Vacancy	Proposed BOS	Proposed Surrender
1	Accounts Clerk	5200-20200/-	1900/-	07	01	06	03	04
		Total		07	01	06	03	04

- **Work load of Record Sorter:**

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

Sl No	Group C Category	Pay Band	Grade Pay	Sanction	On Roll	Vacancy	Proposed BOS	Proposed Surrender
1	Jr.Record Sorter	5200-20,200/-	1800/-	01	0	01	0	01
		Total		01	0	01	0	01

As being declared diminishing category, the study team opined that **01 Post of Jr. Record sorter** category which are lying vacant may be recommended for surrender.

- **Work Load of JDR Peon:**

This category is presently employed to look after the cleaning activity in office premises & now a days this is done by Janitor/HQ through contractor agency. Hence, this category having no viable importance and may be easily surrendered.

The sanctioned strength of this category is 02 and manned by 02 Nos keeping 01 post vacant. Moreover, **this category is already declared as diminishing category vide GM/P/MLG's letter no. E/59/III-4(C) Pt. V-B, Dtd. 16/10/2010**.

Sl No	Group C Category	Pay Band	Grade Pay	Sanction	On Roll	Vacancy	Proposed BOS	Proposed Surrender
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1	Jdr Peon	5200-20,200/-	1800/-	01	0	01	0	01
		Total		01	0	01	0	01

Considering the post as diminishing category the lone vacant posts of JDR Peon is recommended for surrender.

Work load of Office Assistant:

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

Against the sanctioned strength of 05 Nos of Office Asst. posts, the office is running with 03 Nos. which seems to be adequate. This category is a diminishing category vide GM/P/MLG's Letter no. E/59/III 4(C) Pt. V-B, Dtd. 16th Oct. 2000.

The BOS of this category is proposed as 03 and the study team opined that **02 Nos vacant post of Office Asst. are surplus & may be recommended for surrender.**

Sl No	Group C Category	Pay Band	Grade Pay	Sanc tion	On Roll	Vaca ncy	Proposed BOS	Proposed Surrender
1	Office Assistant	5200-20,200/-	1800/-	05	03	02	03	02
		Total		05	03	02	03	02

Considering the post as diminishing category the 02 vacant posts of Office Assistant are recommended for surrender.

CHAPTER-IV

4.0 PROPOSED & SURPLUS STAFF: As discussed in critical analysis in Chapter- III, the proposed strength and proposed surplus staff of Accounts Department under Sr DFM/TSK is appended below:

SN	CATE GORY	SCALE	G/ PAY	Leve l	SANC TION	ON ROLL	Vacancy	Proposed BOS	Proposed surplus
1	Sr So.	9300-34800	4800/-	L-8	08	07	01	08	0
2	AA	9300-34800	4200/-	L-6	28	21	07	24	04
3	JAA	5200-20200	2800/-	L-4	04	0	04	02	02
4	A/CL	5200-20200	1900/-	L-2	07	01	06	03	04
5	JR. R/ SORTER	5200-20200	1800/-	L-1	01	Nil	01	Nil	01
6	JDR PEON	5200-20200	1800/-	L-1	01	Nil	01	Nil	01
7	Office Asst.	5200-20200	1800/-	L-1	05	03	02	03	02
TOTAL					54	32	22	40	14

Total Proposed for surrender identified as 14 Nos.

CHAPTER-V

5.0 RECOMMENDATION:

As discussed in critical analysis in para-3 of Chapter- III, **out of 22 Vacant posts**, a **total 14 Nos. posts** are identified as **surplus** (Viz. i) AA = 04 nos, ii) JAA = 02 nos, iii) AC = 04 Nos. iv) Jr R/Sorter = 01 no, v) JDR Peon = 01 No, vi) Office Assistant = 02).

Also, **08 nos. vacant posts** are left out for creation of separate cell as well as promotional avenue of lower category as proposed by Sr. DFM/TSK (Ref Chapter-II SI No. 18 of page no. 15 of this report) for smooth running of this department. (Viz. 01 No. Sr SO, 03 Nos. AA , 02 Nos. of JAA & 02 Nos. of AC)

Therefore, these 14 nos. posts may be easily be surrendered and BOS may be corrected accordingly.

CHAPTER-VI

6.0 EXPENDITURE / FINANCIAL SAVINGS PER ANNUM :

SN	SCALE (In Rs)	Level	Pay as per 7 th CPC (Mean pay)	Category	No. of Posts surplus	Expenditure per month as Salary in Rs	Total Expenditure incurred per annum due to staff salary in Rs
1	9300- 34800	L-6	73900/-	AA	04	04 X 86463/- =345852/-	345852/- X 12 =41,50,224/-
2	5200- 20200	L-5	60750/-	JAA	02	02 X 60750/- =121500/-	121500/- X 12 = 14,58,000/-
3	5200- 20200	L-2	41550/-	A/CL	04	04 X 41550/- =166200/-	166200/- X 12 = 19,94,400/-
4	5200- 20200	L-1	37450/-	Jr R/Sorter	01	01 X 37450/- =37450/-	37450/- X 12 =4,49,400/-
5	5200- 20200	L-1	37450/-	Jdr Peon	01	01 X 37450/- =37450/-	37450/- X 12 =4,49,400/-
6	5200- 20200	L-1	37450/-	Office Asst.	02	02 X 37450/- =74900/-	74900/- X 12 =8,98,800/-
Total					14		94,00,224/-

Total surplus = 14 posts

Projected Recurring saving / annum =Rs. 94.00 lakhs.

CHAPTER – VII

7.0

READY RECKONER as per VII CPC

SN	Level	First Pay	Last pay	Mean pay monthly	DA 17 %	Monthly in Rs.	Yearly in Rs.
1	Level-1	18000	56900	37450	6366/-	43816/-	525792/-
2	Level-2	19900	63200	41550	7063/-	48613/-	583356/-
3	Level-3	21700	69100	45400	7718/-	53118/-	637416/-
4	Level-4	25500	81100	53300	9061/-	62361/-	748332/-
5	Level-5	29200	92300	60750	10327	71077/-	852924/-
6	Level-6	35400	112400	73900	12563/-	86463/-	1037556/-
7	Level-7	44900	142400	93650	15920/-	109570/-	1314840/-
8	Level-8	47600	151100	99350	16889/-	116239/-	1394868/-
