

# **REVIEW OF TRAFFIC CASH WITNESS STAFF WORKING IN CASH AND PAY OFFICE, CSMT, MUMBAI**

## **Work Study Officers and Inspectors**

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### **Officers**

**Shri J. K. Shirke**

**Chief Cashier**

### **Supervisor**

**Shri Bhide**

**CTCW**

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## SYNOPSIS OF THE STUDY

Study Number	: WSCR/COMML/BB/13/19-20
Name of Study	: Review of TCW staff working in Cash and Pay Office, CSMT, Mumbai
Approved by	: AGM
Department	: Commercial
Division	: BB
Date of Commencement	: 20.09.2019
Date of Completion	: 13.02.2020
Date of Submission	: Not accepted
No. of Recommendations	: 1
Sanctioned Strength	: TCW 08 + Shroff 06 + Acct Staff 03 (To Asst Shroff)
No. of Staff studied	: 17
No. of vacancies	: 00
Posts identified Surplus	: 17
Financial Implications	: 13007736

## ACKNOWLEDGEMENT

Work-study team takes this opportunity to express gratitude to Shri J. K. Shirke /Chief Cashier CSTM, Shri Bhide, CTCW (Chief Traffic Cash Witness) for the valuable guidance rendered to the Work Study team for completion of the study.

Study team is also thankful to TCWs and Cashiers who furnished the data required for conducting the study and practice in vogue.

## AUTHORITY AND TERMS OF REFERENCE

Crash Work Study on “**Review of TCW staff working in Cash and Pay Office, CSMT, Mumbai**” has been approved by AGM as with study No. WSCR/COMML/BB/13/19-20.

The terms of reference for the study are to assess the working of TCW, since the issue raised by trade union in PNM.

## METHODOLOGY

Following methodology was adopted by work study team;

- Collection of sanctioned strength and on rolls staff of cash office at HQ.
- Assessment of reduced workload in terms of use of cash handling, after implementation of POS payment, collection of cash by Bank, use of AIMS etc.
- Discussion with coordinating officer/supervisor.
- Assessment of manpower requirement & working out financial implication involved.

## SUMMARY OF RECOMMENDATIONS AND SUGGESTIONS

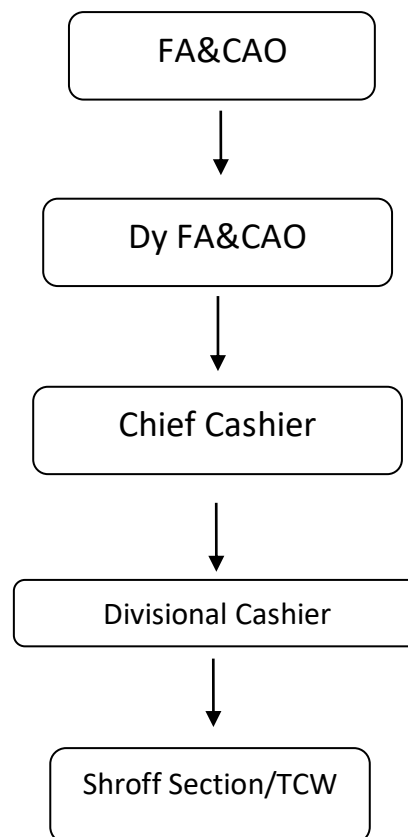
**Recommendations:** - It is recommended to surrender 08 posts of TCW, 06 posts of Shroff and 03 posts of Account staff.

**Suggestions:** - It is suggested to improve the working system of Cash Office in terms of Traffic Accounting as details given in Chapter 3.

For every business “receipts and disbursement of cash” is an important activity. In Railways revenue is generated at stations/goods shed etc against the sale of services in form of cash/vouchers. This cash/Voucher is remitted to Cash & Pays office from various stations. Apart from collection of cash/vouchers activity of various payments like employee’s salaries, advances, payments to contractors and suppliers in forms of cash or Instruments is also handled by Cash & Pay Office at Zonal Railway.

Cash & Pay department works under FA&CAO (T), Cash & Pay Office of C. Rly is situated at PF. No. 7 CSMT, Mumbai. At divisional level there are four Cash & Pay Offices, each one at Bhusawal, Pune, Nagpur and Solapur. Local administrative control of Cash & Pay offices of divisions is under Sr. DFM of the division.

Organisation chart of the Cash & Pay Office is as under,



The Pay & Cash Office at CSTM is having jurisdiction over central Railway.

Combined sanctioned strength of Cash & Pay Office, CSMT is as under;

Sl	Designation	SS	MOR	Vacancy	Supernumerary
1	Sr. Divisional Cashier(P)	08	05	03	00
2	ADC	00	00	00	01
3	DC (C)- I	03	03	00	00
4	DC (C)- II	03	03	00	03
5	MCM	01	01	00	00
6	MD-I	00	00	00	04
7	MD-II	00	00	00	00
8	MD-III	00	00	00	02
9	Peons	00	00	00	06
	Total	15	12	03	16
10	TCW staff	08	08	00	00
	Grant Total	23	20	03	16

Most of man manpower of Cash & Pay Office was earlier involved in collection of receipt of cash generated at stations and payment of wages/ bills at various locations.

Initially, due to lack of banking facility payment of wages was done through cash at their working depot for timely payment to staff. In recent year baking system has enhanced exponentially and has reached at even remotest locations with modern facilities like ATM etc. This has resulted into change of cash payment mode to electronic transfer of wages to bank account of the staff. More and more staff has preferred ECS (Electronic Cash System) over cash payment due to its convenience.

Apart from this, cash collected at various depots/Stations was earlier secured in cash bags and transferred through 'Cash Safe' by nominated train to Cash & Pay Office, which was later manually verified, counted and remitted to bank. After improvement in banking facilities Railways has made agreement with various banks for point to point collection of cash at stations itself. At goods shed the e-payments system has also been introduced recently. These factors have resulted into reduction of cash transfer at Cash & Pay Office.

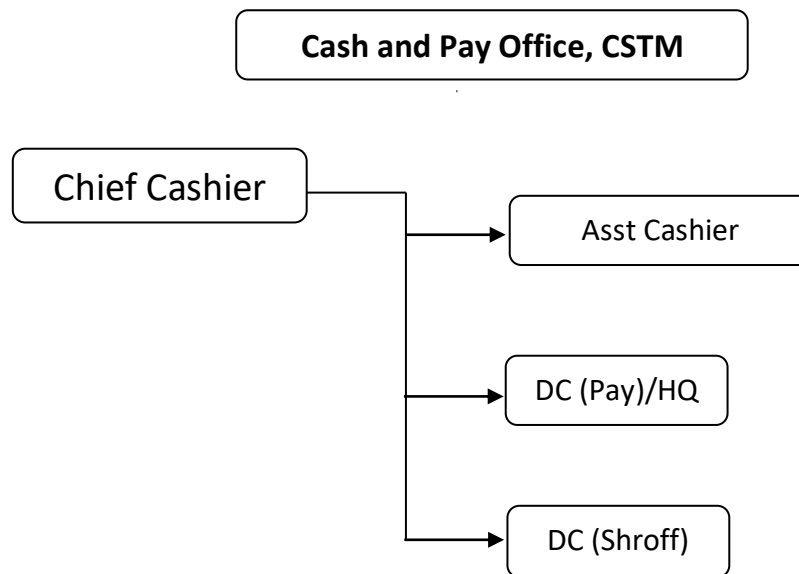
In view of the above, it is necessary to assess the impact of these changes on the workload of Cash & Pay Office staff, which are directly or indirectly involved in these activities.

Workload and needbased requirement of Cash & Pay Office staff with recommendations of change in existing cadre strength, if any, is done in ensuing chapters.

**CHAPTER 2****EXISTING SCENARIO**

During the course of works study, work study team visited Cash & Pay Office CSMT viz Receipts, Pay, Administration and discussed the working procedure with cashiers and Traffic Cash Witness. Workload in the light of existing manpower was studied in detail on the basis of data provided by the Cash & Pay department. Further, data of workload was discussed with coordinating supervisor and in-charge/staff of individual sections. An objective critical analysis was made based on this discussion and departmental data of workload.

Cash & Pay Office, CSMT, Mumbai is situated at PF. No. 07 on 4<sup>th</sup> floor. This office is headed by Chief Cashier, who is further assisted by Cashiers and who are head of their respective sections. The office is divided into following sections accordingly,



- Scale check Statement of Cash & Pay Office for the month of October 2019 is as under :

Sl	Designation	SS	MOR	Vacancy	Supernumerary
1	Sr. Divisional Cashier(P)	08	05	03	00
2	ADC	00	00	00	01
3	DC (C)- I	03	03	00	00
4	DC (C)- II	03	03	00	03
5	MCM	01	01	00	00
6	MD-I	00	00	00	04
7	MD-II	00	00	00	00
8	MD-III	00	00	00	02
9	Peons	00	00	00	06
	Total	15	12	3	16



- As per Chief Cashier letter dated 02.12.2019 staff position is as under:-

Sr	Shroff/Acct Staff	SS	MOR
1.	ML - 7 (4600)	3	3
2.	ML - 6 (4200)	3	3
3.	ML - 6 (4200) Act Staff	3	3
Total			9

As per Chief Cashier addition to above 06 shroff, 03 staff from accounts dept, totalling 09 staff managing the work of shroff section.

The duties performed by shroff staff are as under:-

- Average 1000 CR notes/Treasury challans/
- 125 instruments (DD)
- 70 ERR (Electronic Railway Receipt..... for accountal, generation of challans for remitting to the bank.
- Returns of Account portion of treasury challan/ cash book to Sr. AFA(Books),
- Cash Extracts and CR Notes to traffic Accounts
- Billable, non-billable voucher to Traffic Account and Account copy of Treasury Challan to book section.
- ERR and CR notes to Traffic account.
- Data punched by Shroff in IPAS in Cash Module.
- Above all entry are being made in AIMS and tally the entry of TCW.

The staff position of Traffic Cash Witness (TCW) is as under:-

TCW staff	SS	MOR	Vacancy
ML - 7 (4600)	04	01	3
ML - 6 (4200)	04	07	- 3
	08	08	0

Out of 08 MOR, 02 staffs are working at Sr. DCM/BB and DGM/C.Rly Offices respectively.

The duties performed by TCW staff are as under:-

- Division -wise CR notes bags received from Cash pick up agencies to Cash Office.
- Average 125-150 bags per day. Opening of bags in presence of commercial staff which contains 1) CR notes 2) Treasury challans 3) e-payment (ERR) 4) Instrument (DD) 5) Billable and Non-Billable vouchers.
- Commercial Staff for segregates CR notes, division wise and section wise.
- Acknowledge CR notes and handing over for data-punching to the shroff.

- Section wise Traffic Check sheets to Traffic Cash Witness for tallying check sheet with actual instrument (DD).
- Acknowledged copy of the station through Free Parcel by commercial staff.
- Above all entry are being made in AIMS and recorded in TCW dairy also.
- Monitoring of station earning and their remittance, missing if any is to be reported to commercial control by TCW
- 10 days earning receipt cash office statement to be submitted to Sr. DCM by TCW
- Delivering of billable and non-billable vouchers to CVR section of Traffic Accounts Office for accountal.

After consideration of all factors of workload, based on data and information provided by Cash & Pay offices and keeping in view the existing procedure work study team has arrived to the conclusion of system improvement in exiting procedure of Traffic Cash/Voucher being remitted to Cash & Pays office from various stations.

It is known fact Cash that since 2017 the movement of cash safes has been stopped and is being collected by the banks firstly by YES bank and secondly by SBI since October 2019.

Existing Procedure –

The existing procedure of remittance of Traffic Cash/Voucher is as under:-

- After discontinuation of Travelling Cash Safe and Cash remittance to Cash office the other activities i.e. Accountal of CR notes, Challans Instruments, ERR re-payment has to be done by existing Cash Office staff in IPAS/AIMS.
- The station earning and the Vouchers, ERR, DD, CR Notes etc (in sealed cash bag) is being collected by bank representatives and after receiving the cash and the bank representatives gives a receipt of acknowledgment.
- Further, bank representatives handovers the vouchers, ERR, DD, CR Notes etc (in sealed cash bag) and treasury Challan of deposit of cash which was collected at various locations of entire Central Railway to Cash & Pays office, CSMT
- After receiving the cash bags, TCW staff opens the cash bag and matches all vouchers, DD, ERR with CR Notes and also match the cash entry with bank depository receipt and TCW staff credited the CR notes and sent back to respective stations in open cash bag.
- Further, the all vouchers, DD, ERR etc get recorded into TCW diary and AIMS application also.
- Thereafter, all vouchers, DD, ERR etc are being handed over to Shroff.
- After receiving all vouchers, DD, ERR etc, Shroffs match it with CR Notes and also match with AIMS entry, then sent to Traffic Accounts.

**Suggestions** – Work Study team recommends the improvement in the procedure of handling of cash bag and its contents as mentioned below. It is fact that cash is being collected by the banks and only vouchers, DD, ERR and CR notes etc are being collected by cash office through bank representatives. Thereafter, TCW and Shroff i.e. cash office are involved in recording and entry in AIMS which is duplication of work and it can be avoided by improving the procedure of handling of cash bag and crediting of CR notes.

- Since POS/Online payment system is made available on all locations it is suggested that Railway should adopt the complete online payment system instead of DD or ERR.
- Bank depository receipt may return to respective station for accountal by TIA or deposited to nominated traffic account office for accountal and tally with Balance sheet.

- After receiving the cash bags, TCW staff opens the cash bag and matches all vouchers, DD, ERR with CR Notes and also match the cash entry with bank depository receipt.
- E-payment statement, POS statement, Billable and Non-Billable vouchers etc should be checked by sectional TIA at locations itself and credited in to CR notes or may be sent to accounts department directly by respective stations on weekly basis for further disposal.
- Bank treasury and treasury Challans should be sent direct to locations through bank representatives and it should be credited by TIA.
- AIMS applications are easily available to all offices in Central Railway and it should be provided to all locations where cash and vouchers are being received. Entries in AIMS should be made at locations itself.
- The concern TIA of the locations should be credited all CR notes and if found any irregularities, discrepancies in accountal or cash handling report to concern Traffic Account immediately.
- AIMS is a tool which gives daily updates of all earnings and TIA is also work as a mechanism of check on earnings.

The work study team is found that the online balance sheet is generated at some locations, if it is regularised at all the locations, will be more accurate, efficient and economical.

**Therefore, as above, a total number of 08 TCW posts, 06 Shroff posts and 03 Acct Staff which are posted to assist shroff at Cash & Pay Office CSMT, are identified as surplus, that needs to be surrender for optimization of manpower resources.**

Sr	Shroff/Acct Staff	SS	MOR
4.	ML - 7 (4600)	3	3
5.	ML - 6 (4200)	3	3
6.	ML - 6 (4200) Act Staff	3	3
Total			9

TCW staff	SS	MOR	Vacancy
ML - 7 (4600)	04	01	3
ML - 6 (4200)	04	07	- 3
Total	08	08	0

**Recommendations:-** It is recommended to surrender 08 posts of TCW, 06 posts of Shroff and 03 posts of Account staff.

**Suggestions:-** It is suggested to improve the working procedure of Cash Office in terms of Traffic Accounting as details given above.

<b>CHAPTER 4</b>	<b>FINANCIAL INPLICATION</b>
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The tentative financial implication due to surrender of posts will be as under,

Sr. No.	Designation	G.P.	Surplus	Yearly Money Value	Annual Recurring Savings
1	Shroff	4600	03	912870	2738610
2	Shroff	4200	03	719712	2159136
3	Acct Staff	4200	03	719712	2159136
4	TCW Staff	4600	01	912870	912870
5	TCW Staff	4200	07	719712	5037984
<b>Total</b>			<b>17</b>		<b>13007736</b>

**Note:** The above financial implication is subject to actual surrender of posts.

———— *End of Report* ————