



G.275/WSSR- 351516/2017-18

WORK STUDY TO REVIEW THE STAFF
STRENGTH AT THE OFFICE OF
FA&CAO/HQ/MAS
SOUTHERN RAILWAY



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STAFF STRENGTH AT THE
OFFICE OF FA & CAO/HQ/MAS –
SOUTHERN RAILWAY

STUDIED BY

WORK STUDY TEAM
OF
PLANNING BRANCH

APRIL - 2017

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ACKNOWLEDGEMENT

The work study team acknowledges the Co-ordination rendered by Sr.AFA/Admn (Co-ordinating Officer) and SSO/Admn (Co-ordinating Supervisor) for completing the study within the stipulated time.

(ii)
AUTHORITY

Annual programme of work studies approved by SDGM for the year 2015-16.

(iii)
TERMS OF REFERENCE

The study to review the staff strength at the office of FA &CAO/HQ/MAS - Southern Railway.

(iv)
METHODOLOGY

The following methodology has been adopted in conducting the work study.

- 1) Adopting the latest Average Benchmarking of Southern Railway issued by E&R directorate of Railway Board in the case of sections pertaining to Establishment matters and 40% of the Actual staff of all divisions utilized for Non-Establishment matters.
- 2) Collection and consolidation of data.
- 3) Due consideration of the impact of facilities in modern Accounting software like AFRES, PRIME, ARPAN, IPAS etc.
- 4) Interaction with the concerned SSOs.

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(v)

SUMMARY OF RECOMMENDATIONS

The following posts mentioned below are found excess to the requirement; the same may be surrendered and credited to the vacancy Bank.

(Total – 61 Posts)

Category (Group C)	Grade Pay (Rs.)	Surplus
Senior Section Officer	4800/-	11
Accounts Assistant	4200/-	08
Jr.Accounts Assistant	2800/-	04
Accounts Clerk	1900/-	16
Chief Finger Print Examiner	4600/-	03
Sr.Finger Print Examiner	4200/-	02
Chief typist	4200/-	01
Group – C Total		45
Erstwhile Group `D` Posts		
Record Sorter, Binder, Jamedar Peon, Peon, Bungalow Peon	1800/-	16
Total		61



1.0 INTRODUCTION**1.1 GENERAL:**

Indian Railways is a departmental commercial undertaking of Government of India which consists of approximately 65,000 Route kilometers with a dedicated work force of 13.06 lakhs employees as on 31.03.2015.

Advice of Financial branch is of utmost importance, as it represents the case from the financial angle. The check exercised by this branch avoids unnecessary expenditure so that the liabilities are controlled within the available funds.

1.2 Role of Accounts Branch is to assist and apprise the management in day to day financial activities such as Cost control, Austerity measures and expenditure. Some of the major activities are as follows.

- Proper Budgeting of earnings and expenditure.
- Internal check of all transactions.
- Safeguarding possible irregularities that may lead to the queries of Statutory Audit.
- Scrutiny of Investment and Establishment proposals.
- Keeping and compiling accounts at the end of each financial period.

1.3 FROM THE BEGINNING:

Before 1924, the Railway Finance was merged in the General Finance of Government of India. In order to relieve the General Finance from violent fluctuation caused by incorporation of Railway estimates and to enable railways to carry out a continuous policy based on the necessity of making fair and definite return to General Revenues, a committee was appointed under the head of Sir William Acworth.

The committee recommended for separation of Railway Finance from the General finance in 1920-21 and accordingly the same was adopted by a resolution on 20th of September 1924 through a Separation Convention and the said convention committee should meet once in five years to review the

Railway Finance. *But the system was revived from the financial year 2017-18 onwards i.e., Railway Finance was merged again in the General Finance of Govt. of India and the same was presented in the Parliament on 1st February 2017.*

The most important landmark in the history of the financial administration of Railways in India was the appointment of the Financial Commissioner for Railways in April 1923 as part of reorganization of the Railway Board following the recommendations of the Acworth Committee.

- 1.4 Railway Accounts has already implemented so many application packages such as PRIME & AFRES, the latest being ARPAN & IPAS. The integration of various functions resulted in the elimination of redundancies and in turn reduced the time taken per activity particularly in the area of Human Resources.
- 1.5 IPAS, acronym for Integrated Payroll & Accounting system, a portal of AIMS developed by CRIS is one of the latest advancements in the Accounting reforms with two modules viz., HR and Finance. HR module comprises of Employee profile, Pay roll, Service record, Seniority, Leave, Settlement, TA, Quarters & Electricity, Cadre and Loans and Advances whereas Finance module includes Internal check, Books, PF, Pension, Cash & Pay, Suspense and Budget. This is a single window access to information and services.
- 1.5 The facts and figures once entered at the Executive department level, need not be captured again at Accounts branch is one of the major benefits of application packages and only internal check remains.
- 1.6 An attempt has been made to arrive at the manpower requirement based on the salient features of various latest software applications which results in avoidance of so many duplication works.

2.0 PRESENT SCENARIO

2.1 The Headquarters Accounts branch is headed by FA&CAO, assisted by Dy.FA & CAOs who in turn has Sr.AFAs & AFAs under the overall supervision of Financial Commissioner at the Apex level.

2.2 The staff strength – Sanction, Actual, Vacancy and Excess statement is placed as **Annexure - I**. Some of unique/major activities involved in each section is detailed below. In respect to Establishment and Expenditure sections they are sub divided into multiple sections in accordance with the total divisional staff strength and quantum of Tender related activities.

2.3 ADMINISTRATION SECTION:

Gazetted, Non-Gazetted and General Administration (Recruitment, Regular promotion/MACP, Transfers and postings of Gazetted and Non-Gazetted staff of Accounts, Creation and Extension of Work charged Posts)

- ❖ Processing of salary bills and other related Establishment matters for the Officers of HQ & TA/MAS.
- ❖ Processing of PF application for entire Accounts officers of Southern Railway.
- ❖ Income tax related works and issue of Form 16.
- ❖ Compilation of Budget – AR, RE/BE, Appropriation Accounts.
- ❖ Maintenance of personal files of Gazetted officers of Southern Railway.
- ❖ Appreciation Report to Railway Board every month.
- ❖ Issue of NOC for obtaining passport and Ex-India leave.
- ❖ Nomination of officers for Hindi classes, RRB/RRC examination, delivering lectures.
- ❖ Court cases pertaining to serving as also retired Accounts officers
- ❖ Promotion of AFAs to senior scale and other gazette officers.

- ❖ Conduct of departmental examinations (PS Gr. I, ACC, Group B-70% and 30%)
- ❖ Issue of LPC of Gazetted staff.
- ❖ Creation and Extension of Work charged posts pertaining to Accounts officers of Southern Railway.
- ❖ Re-conveyance of HBA documents.
- ❖ Issue of ID cards and Medical ID cards to serving/retired Accounts Officers.
- ❖ Man power planning
- ❖ Recruitment, Seniority and Maintenance of cadre of Stenos and Typists.
- ❖ Processing of Assured Career progression.
- ❖ Consolidation of remarks for GM PNM with organized labour.
- ❖ Compilation of Book of sanction, half yearly statement on reservation vacancy.
- ❖ Placing of Indents on RRB for recruitment of AC and JAA.
- ❖ Maintenance of policy files and Railway Board circulars.
- ❖ Scale check statement.
- ❖ Retirement profile.
- ❖ Filing of E-TDS
- ❖ Census report.
- ❖ Vetting of reply to court cases received from the divisions/units.
- ❖ Court cases related to MACP, recruitment, Seniority, reservation etc.
- ❖ Railway week celebrations & Awards.
- ❖ Collection of data from all divisions/units to reply for RTI cases .
- ❖ Policy matters regarding Transfers, HBA and Deputation.
- ❖ Maintenance of T&P Register/DBR & DBI
- ❖ Rajabasha correspondences
- ❖ Maintenance of Office Order register.
- ❖ Conducting of departmental examinations such as II-A, III-A and deputing staff to Refresher courses at ZRTI and other Railway Training institutions.

2.4 **INSPECTION GENERAL/AUDIT**

- Conducting Accounts Inspection in the offices under the control of GM.
- Preparation of Accounts Inspection Reports and issual of the same to the concerned executives for want of remarks.
- Monitoring the receipt of remarks and periodical reminders, if any.
- Processing for clearance of the report.
- Forwarding of statutory Audit Inspection reports to the concerned executives.
- Collecting remarks form the concerned executives and reconciles with Audit office.
- Forwarding of closure report to the concerned executives.

2.5 **PF SECTION:**

- Maintenance of PF accounts of all the Non-gazetted employees of HQ, S&W/PER unit, RPF personnel of both HQ & MAS, Catering staff of both HQ & MAS and all gazette officers of Southern Railway.
- Passing of applications for advances and withdrawals duly preparing bill reports and CO7.
- Transfer-in and Transfer-out of PF Accounts through E-recon.
- Monthly reconciliation of PF accounts with General Book figures.
- Settlement of PF accounts with regard to all types of retirements.
- Replies to RTI, Railway Board Inspection reports and Audit objection reports.
- Allotment of PF numbers (centralized)
- Maintenance of DMR/PF and reconciliation with General Book.
- Maintenance of FDRs, BGs – receipt and discharge seeking extension of validity
- The land rent and building rent towards the railway land licensed to RMS,MCO, Oil companies like IOC and HPC
- Monitoring the above claims and sending reminders in time for defaulters.

2.6 **BOOKS SECTION:**

- Journalizing all transfer transactions, data transfer for generation of Account current through EDPM/MAS.
- Tallying with the separate report generated in ERECON on monthly basis till Final reconciliation of the financial year.
- Variation dealt with through ARD are noted separately in order to raise the transaction in the following month of accounts to the concerned Railway/Accounting units/production units.
- Consolidation of interest accrued on closed PF accounts of Southern Railway.
- Advising the Bill passing units for reconciliation in respect of the bookings under MAR and DMR.
- Preparation of Half yearly review of Suspense balances and Debt Head Report for HQ/MAS.
- Remittance into Banks.
- Calculation and claiming of penal interest from Banks for delayed remittances.
- Opening of Deposit Accounts.
- Co-ordination with the bank officials for regular receipt of soft5 copies of Scrolls.
- Journalizing of transfer of credits to divisions through ERECON for the amounts received through RTGS (NPS, Land license fee, other charges due to Railways.
- Account current verification at HQrs. as per the schedule.

2.7 **BUDGET SECTION:**

- Compilation of Revenue & Capital Budget of Southern Railway.
- Expenditure control.
- Cash Authorization.
- Preparation of estimates and reviews.
- Review of expenditure.
- Preparation of Appropriation Accounts.

- Scrutiny of Re-appropriation demands from various executives and generation of sanction memorandum through VPN.
- Distribution of BG, SL, RG & FG, on receipt of Budget allotment from Railway Board to all divisions, workshops, Headquarters and CN/MS.
- Audit observations and other matters related to Public Accounts Committee and Railway Convention Committee.
- Monthly review of expenditure versus Actual to that of Budget Grant.
- Daily cash expenditure Report to Railway Board.
- Ensuring correct Accountal of Expenditure (Revenue and Capital)

2.8 **R & E SECTION**

- Preparation of MCDO to FC.
- Monthly report to DGM on field inspections done by officers.
- Monthly review of Audit objections.
- Monthly statement of Unsanctioned expenditure.
- Half yearly statement of losses.
- Tour notes/inspection notes of GM, FA&CAO, FA&CAO/G AND Dy.CAO/G.
- Compilation of data for corporate plan.
- Preparation of brief and reply to proceedings of visit of Parliamentary committee, GM`s conference and FA&CAO`s conference.

2.9 **NPS SECTION:**

- Submission of CSR forms to FC for obtaining PRAN for new appointments under NPS.
- Upload of contributions every month to NSDL after verification of bookings under NPS head allocation.
- Monitoring of monthly uploading of credits of all units.
- Passing of Family pension payments for all 12 PAOs centralized at HQ and arrangement of payment through NEFT.
- Replies to RTI, Railway Board Inspection reports and Audit objection reports.

2.10 **E- SUSPENSE SECTION:**

- Maintenance of DMR/E, MAR/E, Pay & TA, and all types of advances.
 - Funds certification of loans and advances.
 - Raising of debits - Inter and Intra railway.
 - Certification of LPC of gazette and Non-gazetted staff on transfer.
 - Acceptance of transfer transaction – Inter and Intra.
 - Vetting of worksheets for loans and advances.
- Replies to RTI, Railway Board Inspection reports and Audit objection reports.

2.11 **CFA SECTION:**

- Deals with Fuel budgeting and Fuel suspense.
- Consolidation of the receipt of FD 11 statements (HSD oil) from the 19 sheds over Southern Railway and raising of debits against the 6 divisions.
- Acceptance of debits/credits in respect of taxes and other charges and drawal of JVs in E-recon.
- Passing of HSD Oil bills, Lube oil bills, Bio-diesel bills and RITES Inspection fee bills of SR,SCR, SWR, WAP and also supply of HSD/ Lube oil bills supplied to Stores/ PER and other divisions.
- Monthly consumption of Fuel statement to Budget section for onward transmission to Railway Board.
- Replies to RTI, Audit objection reports and Railway Board Inspection reports.
- Maintenance of purchase suspense, DMR and MAR registers.

2.12 **PENSION SECTION:**

- Verification of SRs with case files for all cases (NR/ONR) for settlement pertaining to Headquarters staff.
- Counter signature of PPOs and LAs
- Scroll check of all Banks and Postal.
- Spot check and Accountal of DDs.

- Updation of Master data in respect of other Railways and Treasury payments.
- Co-ordination with Personnel Branch in regard to ARPAN.
- Clearance of grievances.
- Replies to RTI, Audit objection and Railway Board Inspection reports.

2.13 **CASH & PAY SECTION:**

- Preparation of salary bills for non-gazetted employees of Cash & Pay department.
- Preparation of overtime allowance statement for Drivers and inclusion in salary bills.
- Processing of Festival advance and encashment of leave salary.
- Preparation of bills for Honorarium, cash awards, CSBF etc'
- Preparation of LPC for Transfer-out cases.
- Income tax deduction from salary, periodical review and issue of Form 16.
- Issue of staff identity cards, RELHS and medical ID.

2.14 **EXPENDITURE FINANCE SECTION:**

- Proposals of PWP,OOT, LAW works and supplementary demands for Grants.
- Urgency certificate/Deposit works
- Estimates and completion reports in respect of PWP, OOT, and LAW works.
- Policy matters on proposals.
- Miscellaneous proposals.
- Supply of water to way side railway stations and colonies.
- Licensing of buildings.
- Revision of Rent for quarters, Electrical energy, and water charges.
- Miscellaneous proposals from RRB, RRC and RRT.
- Hiring of office equipments.
- Repairs to road vehicles.

- Vetting of quantities and concurrence for procurement of drugs, medicines and medical equipments- surgical and lab.
- AMC, repair of medical equipments.
- Purchase of medical books.
- Proposals pertaining to recognition of Hospitals and extension of currency.
- Proposals for making advance payments to hospitals for treatment of railway patients.
- Refund of medical expenses for railway employees for special investigation by outside hospitals.
- Policy matters relating to tender, tender documents and contracts.
- Consultancy contracts
- Arbitration fees, compensation claims.
- Proposals relating to publicity branch.
- Revision of Schedule of Powers.
- Creation and enhancement of cash Imprest.
- Permission to travel by Airlines including private Airlines.
- Vetting of medical purchase orders for value exceeding Rs.50000/-
- Condemnation, purchase of vehicles and hiring of vehicles.
- Proposals for private and assisted sidings, halts and flag stations.
- Medical camps, SJAB.
- Proposals related to catering.
- Payment of security deposit to TNEB, KSEB.
- Provision of CUG and Mobile hand set.
- Biomedical and cleaning contract of all stations from Medical department.

2.15 **ESTABLISHMENT FINANCE SECTION:**

- Proposals pertaining to creation of posts-Revenue and Workcharged.
- Extension of currency of temporary posts.
- Transfer of posts.
- Cadre Restructuring.

- Annual cadre review of Running staff.
- Payment of Honararium.

2.16 **ESTABLISHMENT SECTION:**

- Passing of salary and other related bills pertaining to staff & officers of Headquarters through Bank payment.
- Cost of order police
- Diet charges.
- Preparation of Annual report of CGEIS.
- Half yearly Arrear report.
- OT statements to Board.
- Annual appropriation account of unsanctioned expenditure.
- Bills recoverable and bills payable.
- E-Reconciliation- Inward and outward.
- FSC, clearing of Audit objections.
- Verification of FA760 for erroneous allocation.
- Preparation of PLI monthly statements.
- Budget statement- Cash Actual and estimates & Budgetary reviews.

2.17 **EXPENDITURE SECTION:**

- Telephone bills of all departments pertaining to Headquarters.
(Mobile, Landline and broadband)
- Contingency bills of all departments of Headquarters.
- Accident compensation claims.
- IRCTC and other catering bills.
- Advocate bills, petrol and vehicle repair bills.
- Vetting of non-stock indents placed by various departments.
- Income Tax affairs of suppliers and Advocates.
- RITES Inspection bills of all divisions of Southern railways.

- DMR/X, MAR/X, IRFA with other Railways & KRCL (Hiring charges for Dsl/Elec Locos, Coaches)
- Budget related works and statements.
- Profit & Loss Account of catering units to Railway Board.
- Issue of Form 16 A to the contractors and Advocates.
- Reply to RTI, Audit objections and Inspection reports
- Releasing of PG & BG.
- Refund of SD & EMD.
- Pay orders for unsuccessful tenderers.
- Dealing with Miscellaneous proposals.

3.0 CRITICAL ANALYSIS

3.1 Accounts Department plays the role of a finance department and maintains book of Accounts. Some of the factors which go into finance function of Accounts include rules & regulations, schedule of powers, propriety of the expenditure.

The main concept of computerization is that facts & figures once entered need not be seized again. If the expenditure that originates in the executive department is entered there itself, there is no need to seize again in Accounts Department.

AFRES & PRIME has been designed in an architecture that envisaged capturing the expenditure where it takes place. Pay roll is just one case. It also provides for expenditure occurring in Engineering and other departments be entered in that department and then passed on to Accounts digitally along with hard copies. The same is applied in regard to energy bills, fuel bills and stores bill.

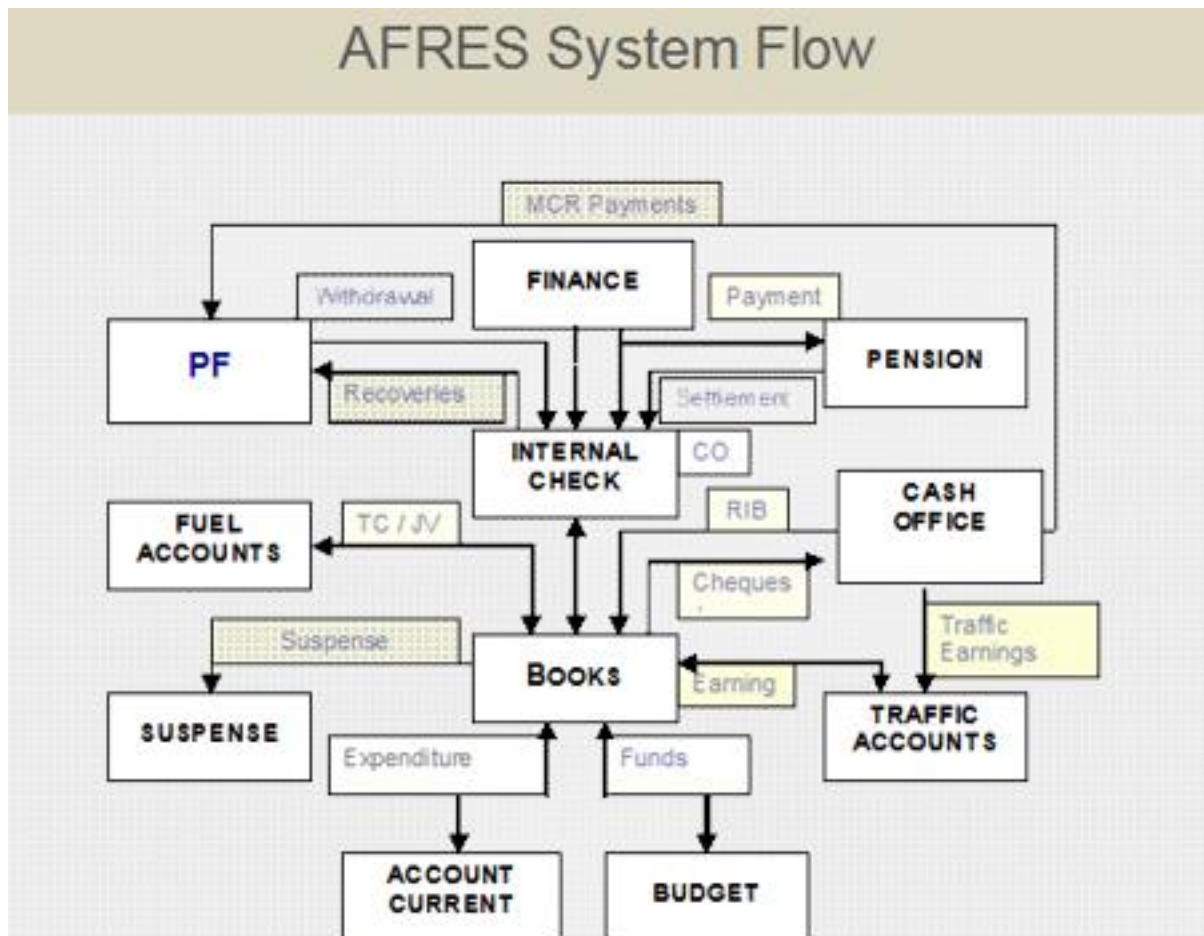
3.2 AFRES:

One of the major benefits of the system was a standard in the efficiency. The user could get more efficient output with the introduction of AFRES. AFRES caters to enhanced efficiency, service with reduced man power. All types of bills are entered in the AFRES module before passing as also the earnings from PRS, UTS, Sundry and other earnings. Salient features of this module are detailed below.

- Elimination of redundancies due to integration of various functions and reduction in time taken to perform the task.
- Reduced errors by way of system validation at the time of data entry.
- Elimination of manual creation of documents and errors due to documents are generated by the application.

- Manual ledgers, data entry sheets, checking of bills etc., were eliminated and thereby reduction in man power requirement.
- Reduction in time to create the book of Accounts.
- Availability of consolidated information at the Railway Board level.
- Tracking of transactions in a much better and faster way.

The pictorial representation of different activities within AFRES system.

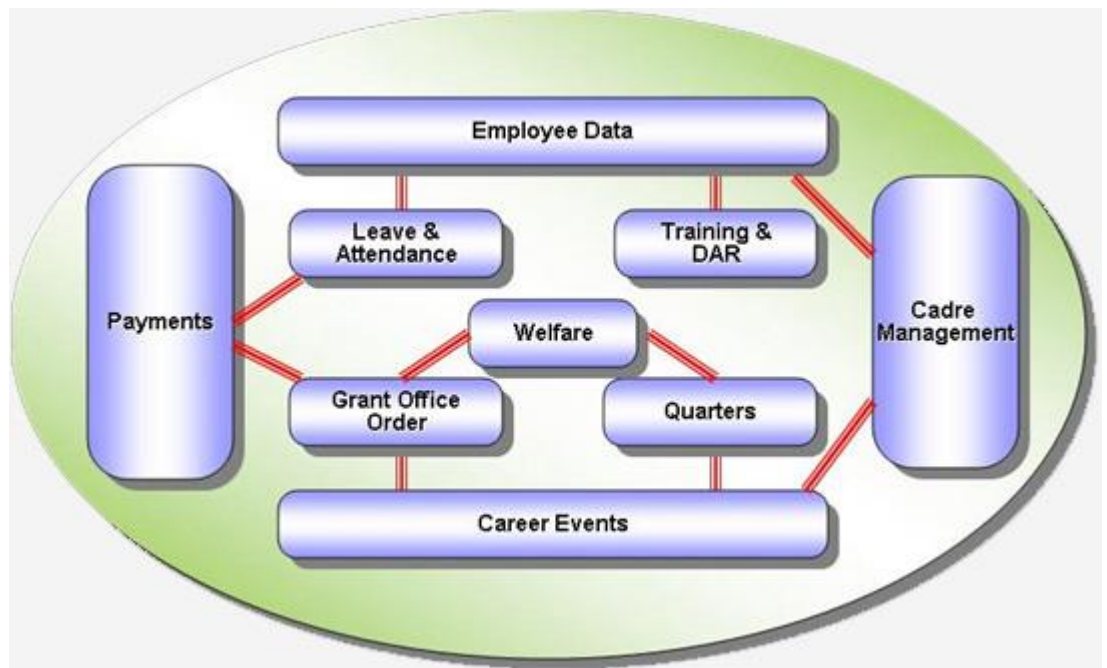


3.3 PRIME:

Processing Pay roll and managing benefits is tedious time consuming in the user's context. Managing human resources, pay roll and benefits in such a large organization like Indian Railways has been a great challenge. Salary bills, Supplementary bills, Final settlement bills, Tax calculation as well as loans and advances have already been computerized. PRIME had given a solution for this with

- Reduced manual intervention, effort and enhanced efficiency.
- Every unit has access for relevant pay – roll information and provision for data entry.
- Reduced errors through system validation at the time of data entry.
- Capturing of data and integrated information flow leading to better MIS.

The pictorial representation of different functions within PRIME system.



3.4 **System Improvement:**

Consequent upon the implementation of VI Pay Commission the following changes have taken place which has a direct bearing on the activities of Accounts Branch in general.

- i) Reduction in number of pay scale from 35 to 20 and the broad grouping under 4 pay bands.
- ii) Merger of various categories like Commercial Clerks (Goods, Parcel & Booking Clerks), Signal Maintainers (ESM/BSM/MSM, SMs (YM/SM/TI), S&WI (PI & WI) which was ordered from 2003/1996 onwards.
- iii) Standardization of increment to 1st of July for all employees.
- iv) Amalgamation of TPA & CCA.
- v) Reduction in number of grades in various categories on account of merger.
- vi) Standardization of increment calculation at 3%.
- vii) Abolition of various kinds of special pay.
- viii) Curtailment of over time in most of the departments.
- ix) Inclusion of many details like leave, PF balance, pass/PTO in the pay slips.
- x) Implementation of Single wage programme in all Accounting units
- xi) Issual of Imprest card to Imprest holder

3.5 On the other side, the eligibility of MACP to more employees, the increased vigil required in ever mounting outsourcing activities have increased the workload to a greater extent in Tender related sections.. Though a temporary affair, It is worth mentioning the work of Accounts staff during implementation of pay commission recommendations, its arrears for serving and retired employees. But all these will return to normal workload in course of time as its occurrence is once in a while.

3.6 For the purpose of categorization of major/minor divisions, Railway board has classified divisions with more than 18,000 staff as Major Divisions and with less than 18,000 as Minor Divisions.

- 3.7 As far as Headquarters is concerned, it falls under the category of less than 18,000 employees since the total number of employees dealt with is around 6000 with regard to establishment matters. Some weightage can be given to the requirement arrived, as Headquarters is having multifarious activities involving all the six divisions especially in the areas of Finance proposals (Both Establishment and Expenditure) Budget and also pension matters.
- 3.8 Since manpower is the biggest component of the expenditure of Indian Railways, rightsizing of its manpower is essential to increase efficiency and economy. For the purpose, Railway Board has issued guidelines on restricting intake of staff to 1% of on-roll strength in major departments and 0.5% in others. In the long run, it is not sufficient since essential staff like drivers, guards, running staff, train passing staff etc will be required to be replaced on their retirements. So, it is necessary to utilize the existing manpower to the optimum level. Moreover, the Accounts department has every right to right size the manpower of IR including its own Department in order to achieve cost control on austerity measures.
- 3.8 Keeping this objective in view, Railway Board has been conducting Benchmarking exercise for all the departments. As far as Accounts branch is concerned, Benchmarking is arrived at based on the total number of employees of the division. It is to be mentioned at this juncture that benchmarking exercise had proved beyond doubt that in most of the cases, the present utilization is more or less the same with that of Benchmarking figure, if taken the Indian railway average. Hence, it is a scientific tool to arrive at the manpower requirements.
- 3.9 Moreover in most of the works studies, it has been observed that the real shortage of staff is because of Non/under utilization of the existing manpower 'Extraction of work out of the available manpower is the need of the hour.

3.10 Member (staff) has directed all the Railways to take the following action on benchmarking report:

- a) For the activity centres/divisions with MPRs above the average should bring down their MPR to the IR average.
- b) Other activity Centres/Divisions already having the benchmark below the Indian Railways average should try to move towards the best benchmarking figures on the Indian Railways.

Further, Railway Board had sent a letter to all GMs stating that that the units which hold staff above IR average, shall endeavor to reduce strength to IR average and directed that all our efforts may be made to reduce the staff strength for all identified activities to IR average.

The operating Ratio of SR for the year 2015-16 is 134.89. The staff costs constituted 48% of Ordinary Working Expenses and 34% of Gross Traffic Receipts. The productivity per employee for IR as a whole is about 12 lakhs per year and it is less than 7 lakhs per year for SR. So, an urgent need to curtail the expenditure is warranted for which rightsizing of the organisation is the only remedial measure.

3.15 Distribution of staff:

SECTION	SSO	AA	JAA	AC	RS	PEON	TOTAL
Admn	9	11	4	2	1	5	32
Record	0	1	0	0	1	1	3
TM	2	0	0	1	0	0	3
Budget	6	2	0	1	0	3	12
Books	9	15	2	3	2	3	34
Estt/Gazetted & Ruling	3	8	3	0	0	1	15
Estt/Non-Gazetted	3	8	1	1	1	1	15
E Susp	1	4	1	1	0	0	7
Fin E	1	1	0	0	0	0	2

Fin X	9	3	0	1	0	1	14
Pension/ Suspense	7	14	5	1	0	2	29
XC	4	12	2	1	0	1	20
IG	1	0	1	0	0	1	3
PF	2	5	1	2	0	1	11
R&D	1	5	0	0	0	2	8
R&E	1	1	0	1	0	1	4
CFA	2	4	1	2	0	0	9
NPS	0	4	0	0	0	0	4
CFPE	5	0	0	0	0	0	5
TOTAL	66	98	21	17	5	23	230

3.15 **Administrative Statistics (past six years)**

Year	Total No. of employees	No. of Accounts staff	% of Accounts staff
2008-09	102472	2303	2.25
2009-10	99369	2311	2.32
2010-11	95741	2620	2.73
2011-12	94492	2547	2.70
2012-13	93805	2463	2.68
2013-14	92758	2316	2.49

3.16 **Requirement of Accounts staff :**

Since there is no specific Yardstick or Benchmarking which can be applied to arrive at requirement of Accounts staff at Headquarters, the following methodology is applied.

Railway Board is furnishing Benchmarking for Accounts staff of Divisions in two categories viz. Divisions having staff strength of more than 18000 and Divisions having staff strength of less than 18000. This Benchmarking is directly related to number of staff working in the Division. This means that the work load related to number of staff working in the Division is taken to arrive at the Benchmarking. That is work related to Pay & allowances, advances, Pension & Settlement, etc. but the other works which are related

to Operation of trains, procurement of stores, tenders and contract works are not considered while arriving at this Bench marking. Hence, the Bench marking released by the Railway Board is applied to Establishment matters only and for other than Establishment matters on Need base by adopting a methodology which is given in the subsequent paras.

The Benchmarking for Divisions having less than 18,000 staff is Ambala division of Northern Railway at 4.9 men per thousand staff whereas the Indian railway average is 8.00 men per thousand staff.

As the Accounts Department at Headquarters is dealing with all the Divisions of the Zonal Railway, the Benchmarking of all the Divisions of SR are totaled and average benchmarking is taken for the Headquarters for the purpose of Establishment related activities only as detailed below:

The current position of staff utilization of Divisions issued by E&R Directorate of Railway Board in the month of November 2016 depicts as follows.

MAS	07.85 men/1000 staff
PGT	13.90 men/1000 staff
TPJ	13.10 men/1000 staff
MDU	12.30 men/1000 staff
TVC	09.40 men/1000 staff
SA	07.80 men/1000 staff
Total	64.85 men/1000 staff
Avg.	10.80 men/1000 staff

The number of staff dealt by Accounts staff of Headquarters is around 6000. Accordingly, by applying the above bench marking @ 10.80, the requirement of Accounts staff dealing with the Establishment related matters is 10.80 men/1000 staff x 6000 = 64.8 or say 65 staff.

Non-Establishment sections in Accounts Department:

The requirement of Accounts staff dealing with other than Establishment matters such as Expenditure, Expenditure Finance, Estimates, Indent vetting, Tabulation/Agreement/variation vetting, Books, Budget/CAR, Cheques has been arrived by adopting the following methodology.

Actual number of staff dealing with other than Establishment matters in Divisions are as follows:

MAS – 57, TVC – 35, PGT – 32, SA – 34, TPJ – 48, & MDU – 38 –

Total = 244.

Total number of Accounts staff dealing with other than Establishment matters in all the Divisions put together is 244 staff (actual strength).

The Headquarters is dealing with the financial matters beyond the scope of SOP vested with DRM and hence the number of proposals from the Divisions will be less. Even those proposals which are sent to Headquarters, already checked, vetted by JA Grade Officer of Accounts Department and therefore, the scope of further checking is limited. Only concurrence is given by HQ since the Powers of Financial limits of Division is exceeded. Number of proposals originating from Headquarters is also less compared to Divisions.

In view of the above reasons, the work study team proposes to provide Accounts staff for dealing with other than Establishment matters in Headquarters as 40% of the actual staff utilized in all the Divisions put together.

Total number of staff utilized (Non Establishment sections) in all the Divisions of SR - 244

40% of 244 staff (actual number of staff utilized

for other than Estt. Matters which includes all contingencies) - 98

Summary:

Requirement of staff for Establishment matters	-	65
Requirement of staff for other than Estt. Matters	-	98
Total (inclusive of all contingencies)	-	163
LR @ 12.5% for 163 staff	-	20
Grand Total	-	183

Sanction Vs Requirement of Group `C` staff

Sl. No.	Designation	Sanction	Actual	Requirement	Surplus
1	Senior Section Officer	66	63	46	20
2	Accounts Assistant	106	100	98	8
3	Junior Accounts Assistant	26	22	22	4
4	Accounts clerk	33	17	17	16
5	Chief Fingerprint Examiner	3	0	0	3
6	Senior Fingerprint Examiner	2	0	0	2
7	Chief Typist	3	2	2	1
Total		239	205	185	54

Remarks:

- The study has taken only the Revenue posts (WC posts is excluded).
- The Category wise requirement is arrived on the basis of Restructuring of Group `C` staff of Accounts department vide RB letter No. PC-III/2005/CRC/4 dated 30.11.2006 (RBE No. 180/2006).
- Since the entire activity of finger print section is looked after by Railway Board, there is no point in retaining the sanctioned posts for a very long time.
- The study has allowed the existing posts of Typists, though redundant, to continue on the grounds of normal wastage.

Requirement of Group `D` staff:

The percentage of Group `D` staff proportionate to the total clerical staff strength in vogue is 5-10%. In addition to this, Group `D` staff is deployed for officers as per entitlements. On the basis of this, the total clerical staff arrived at is 183. There are 11 officers in and above Senior scale at Headquarters. Accordingly, the requirement of Group `D` staff for various sections and for Officers is arrived as follows.

Sl. No	Name of the Section	Requirement
For Officers		12
1	Admn	2
2	Records	2
3	Budget	1
4	X Finance	1
5	E Finance	1
6	Books	3
7	R&D/R&E	2
8	IG/Audit	1
9	E-G/E-R/E-NG	2
10	PF	1
11	Pension/NPS	3
12	XC	2
TOTAL		33

Requirement of Group `D` staff - 33

LR @ 12.5% for 33 staff - 4

Total - 37

On need base for Officers including Bungalow peons - 08

Grand Total - 45

Sanction Vs Requirement of erstwhile Group `D` staff:

Designation	Sanction	Actual	Requirement	Surplus
RS/Binder/J.Peon/Peon/ Bungalow peon	61	41	45	16

Recommendation No. 2:

Sixteen posts of Erstwhile Group `D` staff is found excess to the requirement, the same may be surrendered and credited to the vacancy bank.

[16 Posts]

CHAPTER – IV**4.0 PLANNING BRANCH'S REMARKS ON CO-ORDINATING OFFICER'S VIEWS:**

Co-ordinating Officer's views was received vide FA&CAO/MAS letter No. P.563/Work study/HQRS, dated 03.04.2017 and the remarks of the Planning Branch on the Co-ordinating Officer's views are given below.

Co-ordinating Officer's views/comments

1. It is observed that the work study report bifurcate the works of Accounts Office as Establishment and non-establishment. But it is not clear from the report what are the sections have been taken under establishment dealing and sections dealing with non-establishment. This type of classification is not scientific.
2. In case of Establishment matters, the scale of average Bench marking of 10.8 staff for 1000 staff which is arrived on the basis of Divisional office functioning can't be directly applied to HQ since the nature of work involved is considerably different.
3. In case of non-establishment matters, the requirement of staff for HQ Accounts has been arrived as 40% of the total staff dealing with non-Estt. matters of all the 6 Divisions. It is stated that in all the 6 Divisions there are 244 staff dealing with the non-estt. matters. Hence 40% of 244 staff which is worked out as 98 and the same is assessed as the requirement for HQ. It is seen that there is absolutely no scientific basis to say that only 40% of the Accounts staff of all the 6 divisions are required to look after the non-estt. matters of HQ Accounts office.
4. The Study has not taken into consideration about the aspect that the FA&CAO office is the Zonal Head quarters for 6 Divisions and Workshops

of Southern Railway in which nearly 2400 Accounts staff are working. The staff matters pertaining to the above 2400 staff which requires the attention of Headquarters. Viz., Headquarters sanction, approval, etc., is being dealt by FA&CAO office only in addition to the staff matters pertaining to the staff 312 staff of FA&CAO's office.

5. Works pertaining to Cash office both personnel and non-personnel are being looked after by FA&CAO Office. Further, the entire cadre strength of Cash & Pay Dept. of Southern Railway is monitored by FA&CAO which involves promotion, transfer, etc., This aspect has not been taken into consideration.
6. MACP cases of entire Southern Railway Accounts Department are processed only at FA&CAO Office on which score several court cases are also dealt at this office.
7. Head Quarters Pension Section i.e (FA&CAO's office) is totally different from the Pension Sections of other Divisions. All PPOs and revised PPOs generated by all Divisions are routed through Headquarters only resulting in additional phases of work of scrutiny and counter signature. This is in addition to the processing of settlement papers of staff of GM's Office, Headquarters.
8. The Works in erstwhile Pension Suspense section involving scrutiny of pension debit scrolls of 1.5 lakhs of pensioners is now merged with Pension Section.
9. Every Pay Commission brings fresh work load on account of multiple revision of pension for the entire 1.5 lakhs of pensioners.

10. It could be observed from the report that the work load involved at HQ Books and Budget sections are weighed on par with that of works looked after by books and Budget sections of Divisions. Being a HQ office these sections are facing over load on very many occasions in the name of preparing briefs to the visiting Public Accounts Committee, Board officers and Financial Commissioner etc. Similarly to answer a parliamentary question on budget, several details are to be collected from divisions and workshop. Such type of works is to be done exclusively by HQ and not by divisions.
11. Being a Zonal HQ Office, several proposals requires the sanction of HOD/PHOD of the Account Department which are being received in the office of FA&CAO from different units viz., FA&CAO/T/MAS, Sr.AFA/T/TPH, FA&CAO/CN/MS, CN/TPH, CN/MDU, CN/ERS, FA&CAO/MTP/MS, FA&CAO/S&W/PER, Dy.FA&CAO/GOC, Dy.FA&CAO/W&S/PTJ and Sr.EDPMs/MAS, MDU & PGT.
12. At para 2.3 of the report while listing out the works involved in Administration section there is no mention about the maintenance of Service Register of staff and Leave Charts which involves a huge quantum of work load.
13. Similarly, issue of passes to the staff of Accounts staff, Cash & Pay department both Gazetted, both serving and retired is being done in Admn. Section in which passes of various nature viz privilege, duty, widow complimentary, scholar, Residential card passes are involved apart from post retirement complimentary ID card. All these work have not taken into account in the report.
14. The seniority position of Gr.D Staff of HQ, RE, MTP, CN & TRAFFIC Accounts is maintained in this Office and the postings, promotion and transfer pertaining to them is monitored. The work load involved is not counted in the report.

15. Conduct Rule permission of HQ accounts staff is dealt in Admn. Section and this phase of work also not being included in the report.
16. Recruitments, training, seniority, roster certification, promotion, transfer etc involves heavy work load along with cadre maintenance, roster certification, training etc are other phases of work, left out in the work study report.
17. The increasing trend of court cases on account of MACP, Pensioners, etc., needs lots of man power which has not been counted in the ambit of work study. All court cases warrants close monitoring right from the stage of appointment of Railway Advocate, preparing counter affidavit, follow-up with hearing dates, etc.,
18. Similarly, monitoring of RTI cases, references from SC/ST commissions of State and Central level require deployment of staff. And also Union representations and various periodical reports to Board also consume lot of man power.

Planning Branch`s remarks on the views of the Co-ordinating Officer:

The planning Branch has considered the views of the Co-ordinating Officer on the work study and following are the para-wise remarks.

Para-1: The following section are dealing with the Establishment matters:

- (1) Admin
- (2) Establishment – Finance
- (3) Establishment – Expenditure
- (4) Pension & Settlement
- (5) PF

Regarding Non-establishment sections, the same is given in Para 3.16.

Para-2: The quantum of work carried out by the Divisions is more than the quantum done by the Headquarters. The Planning Branch has evolved the methodology comparing the work load of Divisions/Available Man Power vis a

vis with Headquarters and arrived the requirement of staff for Head quarters in a rational manner. Moreover, the staff at Headquarters is all well experienced and fast in dealing with the Accounts related work.

Para-3: Planning Branch has arrived at the number of staff for Non-establishment matters i.e 40% of total staff of all the Divisions adequately. If scientific approach is applied, then the requirement of staff would be much more less. Being Accounts Department which is not only watchdog of the Organization but also can explore implementing more and more Technology related solutions in day to-day working so that the establishment cost in managing the Accounts Department will further come down.

Para-4, 5 & 6: The allocation of work of Admin section at FA & CAO`s office included all matters pertaining to Accounts staff working in Divisions & Cash Office. The Planning Branch has already considered this aspect and provided necessary staff.

Para 7 & 8: The proposal to digitize PPO s (e-PPO) is in the advanced stage. Hence, the work load in this section will drastically come down. Regarding scroll checking, the same is the part of the work load in Pension section.

Para 9: Pay Commission is usually implemented once in 10 to 12 years and hence during this period the work load has to be shared equally.

Para 10: Considering the various types of special work carried out by the Accounts Department of Headquarters Office, Planning Branch has adequately allocated 40% staff of all Divisions and hence there is no necessity to provide additional staff on this account.

Para – 11: This is normal work of Accounts Department.

Para-12: Though it is not mentioned in Para 2.3, the work load regarding maintenance of Service register has been considered while arriving at the requirement of staff.

Para 13 to 18: While conducting the work study, the quantum of work load in different sections of Accounts Department/HQ and number of staff available in each section has been co-related with the quantum of work in Divisions and Number of staff available in Divisions. The only difference in nature of work compared to Divisions is checking of all data, rules and procedures and proper guidelines/concurrence/Sanction is to be given by Head quarters. Such proposals are sent by Divisions which are beyond DRM`s SOP. The Planning Branch`s adoption of 40% Man Power of all Divisions for Headquarters is reasonable and justifiable.

General:

The views of the Co-ordinating officer has been considered by the Planning Branch and liberally arrived at the actual requirement of staff. All the works mentioned in paras 1 to 18 have already been considered and arrived at the actual requirement of staff realistically. However, considering the views of the Co-ordinating Officer, the Planning Branch provides additional 5% staff.

The revised requirement of staff is as follows.

Requirement of staff arrived as per Para 3.16	185
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Revised requirement of staff $(185 * 5 / 100) = 9.25$ or say	9
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Grand Total	194 staff
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Revised Sanction Vs Requirement of Group `C` staff

Sl. No.	Designation	Sanction	Actual	Requirement	Surplus
1	Senior Section Officer	66	63	55	11
2	Accounts Assistant	106	100	98	8
3	Junior Accounts Assistant	26	22	22	4
4	Accounts clerk	33	17	17	16
5	Chief Fingerprint Examiner	3	0	0	3
6	Senior Finger print Examiner	2	0	0	2
7	Chief Typist	3	2	2	1
Total		239	205	194	45

In response to the Co-ordinating Officer's views, the Planning Branch has reviewed the Draft Report and revised the recommendations as mentioned above.

Hence, it is requested that the identified posts of 45 surplus under Group 'C' and 16 surplus posts under Group 'D' (**Total : 61 posts**) may be surrendered at the earliest.

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5.0 FINANCIAL SAVINGS

5.1 If the recommendations made in the study report are implemented, the annual recurring financial savings will be as under:

Sl. No	Category	Grade Pay (Rs.)	No. of post	Money value (Rs.)	Annual savings (Rs.)
1	Senior Section Officer	4800/-	11	101337	13376484
2	Accounts Assistant	4200/-	08	75378	7236288
3	Jr.Accounts Assistant	2800/-	04	61965	2974320
4	Accounts Clerk	1900/-	16	42381	8137152
5	Chief Finger Print Examiner	4600/-	03	96523	3474828
6	Sr.Finger Print Examiner	4200/-	02	75378	1809072
7	Chief typist	4200/-	01	75378	904536
Erstwhile Group `D` Posts					
8	Record Sorter, Binder, Jamedar Peon, Peon, Bungalow Peon	1800/-	16	38199	7334208
TOTAL					4,52,46,888

ANNEXURE – I**'S.A.V.E.' STATEMENT OF ACCOUNTS STAFF / HEADQUARTERS**

Sl. No.	Category	Grade pay	Sanction	Actual	Vacancy	Excess
1	Sr. Section Officer	4800	66	63	3	0
2	Accounts Assistant	4200	106	100	6	0
3	Jr. Accounts Assistant	2800	26	22	4	0
4	Accounts Clerk	1900	33	17	16	0
5	Chief Finger Print	4600	3	0	3	0
6	Sr. Finger Print Examiner	4200	2	0	2	0
7	Supt Typist	4600	1	1	0	0
8	Chief Typist	4200	3	2	1	0
9	Record Sorter/Binder	1800	14	6	8	0
10	Jamedar Peon	1800	28	11	17	0
11	Peon/Bungalow peon	1800	19	24	0	5
TOTAL			301	246	60	5

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ANNEXURE – II**ABBREVIATIONS USED IN THE STUDY REPORT**

Sl. No.	Acronym	EXPANSION
1	AFRES	Advanced Finance & Railway Earnings/Expenditure System
2	ARPAN	Advanced Railway Pension Access Network
3	AIMS	Accounting Information Management System
3	AA	Accounts Assistant
4	AC	Accounts Clerk
5	AMC	Annual Maintenance Contract
6	AR	August Review
7	APAR	Annual Performance Appraisal Report
8	AM	Adjustment Memo
9	BG	Budget Grant / Bank Guarantee
10	BE	Budget Estimate
11	CAR	Combined Accounts Reconciliation
12	CCR	Cash Receipt
13	CD	Caution Deposit
14	CEA	Children Education Allowance
15	CGEIS	Central Government Employees Insurance Scheme
16	CO6	Cash Order (incoming)
17	CO7	Cash order (Outgoing)
18	CSBF	Central Staff Benefit Fund
19	CSR	Common Subscriber Registration Form
20	CUG	Closed User Group
21	CTG	Composite Transfer Grant
22	DCRG	Death-cum-Retirement GratuitPy
23	DD	Demand Draft
24	DAR	Disciplinary & Appeal Rules
25	DDO	Drawal & Disbursement Officer

26	EAR	Estimated Annual Requirement
27	EE	Electrical Energy
28	EDS	Employees Data Sheet
29	ECS	Electronic Clearance System
30	EDPC	Electronic Data Processing Centre
31	EGP	Ex-gratia Payment
32	EMD	Earnest Money Deposit
33	E-RECON	Electronic Reconciliation
34	ECL	Encashment of Leave
35	FDR	Fixed Deposit Receipts
36	FG	Final Grant
37	FM	Final Modification
38	FMIS	Financial Management Information System
39	GTKM	Gross Tonne Kilometre
40	HQ	Headquarters
41	HSD	High Speed Diesel Oil
42	HBA	House Building Advance
43	HYAR	Half Yearly Arrears Report
44	HYRS	Half Yearly Reconciliation Statement
45	IG	Inspection General
46	IRPSM	Indian Railways Projects Sanction Management
47	IR	Indian Railway
48	IT	Information Technology
49	IPAS	Integrated Payroll and Accounting System
50	JE	Journal Entry
51	JV	Journal Voucher
52	JAA	Junior Accounts Assistant
53	LA	Letter of Authority
54	LOA	Letter of Acceptance
55	LPC	Last Pay Certificate
56	LAW	List of Approved Works
57	MAR	Miscellaneous Advance Receipts

58	M&P	Machinery & Plant
59	MCR	Miscellaneous Cash Report Note
60	MCDO	Monthly Confidential Demi- Official
61	MACP	Modified Assured Career Progression
62	NPS	National/New Pension Scheme
63	NOC	No Objection Certificate
64	NSDL	National Securities Depository Limited
65	NR	Normal Retirement
66	NEFT	National Electronic Fund Transfer
67	OOT	Out of Turn
68	ONR	Other than Normal Retirement
69	OTA	Over Time Allowance
70	PAO	Pension Accounts Officer
71	PCDO	Periodical Confidential Demi-Official
72	PLB	Productivity Linked Bonus
73	PEI	Performance Efficiency Index.
74	PLI	Postal Life Insurance
75	PPA	Pension Payment Advice
76	PPAN	Permanent Pension Account Number
77	PPO	Pension Payment Order
78	PRAN	Permanent Retirement Account Number
79	PRIME	Payroll & Related Independent Modules
80	PFRDA	Pension Fund Regulatory & Development Authority
81	PFRO	Provident Fund Refund Order
82	PG	Performance Guarantee
83	PB	Pink Book
84	QS	Qualifying Service
85	RE	Revised Estimate
86	R&E	Reports & Efficiency
87	RELHS	Retired Employees Liberalised Health Scheme
88	RG	Revised Grant
89	RS	Record Sorter

90	RTGS	Real Time Gross Settlement
91	RTI Act	Right to Information Act
92	RIMS	Records Information Management System
93	SD	Security Deposit
94	SR	Service Register/Southern Railway
95	SSO	Senior Section Officer
96	SNP	Supernumerary Post
97	TC / TD	Transfer Credit / Transfer Debit
98	TDS	Tax Deduction at Sources
99	TA	Travelling Allowance
100	VPN	Virtual Private Network

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