

## APPENDIX II

*(See para 129)*

### GENERAL LIST OF IMPORTANT ITEMS OF WORK REQUIRED TO BE DONE BY AN ACCOUNTS OFFICER ON HIS POSTING AS INCHARGE OF A BRANCH/SECTION OF AN ACCOUNTS OFFICE

1. An Accounts Officer is required to perform the functions of the Accounts Department as laid down in para 101. These functions are illustrative and not exhaustive.
2. Activities of Accounts Department are generally organised in the following functional groups. The description of 'charges' that can be assigned to an Accounts Officer are shown against each group.

Functional Group		'Branches' or 'Charges'
<b>I Finance</b>	(1)	1. Financial Advice
	(2)	2. Budget
<b>II General Accounts</b>	(1)	3. Administration
	(2)	4. Establishment
	(3)	5. Provident Fund & Pension
	(4)	6. Expenditure
	(5)	7. Books
	(6)	8. Inspection
<b>III Stores Accounts</b>	(1)	9. Stores Bills
	(2)	10. Stores Accounts
	(3)	11. Inventory Control including stock verification.
	(4)	12. Sales or scrap Accounts
	(5)	13. Fuel Accounts (when not included in 10 above).
<b>IV Workshop Accounts</b>		14. Workshop Accounts
<b>V Traffic Accounts</b>	(1)	15. Coaching
	(2)	16. Goods
	(3)	17. Miscellaneous
	(4)	18. Station Inspection

*Note.—(i)* A Substantial portion of General Accounts work, and a part of Finance work are done in Divisional Accounts Office and Construction Accounts Offices (Wherever there is a separate construction Accounts Department).

*(ii)* Often, an Account Officer is given work of more than one branch depending upon the work-load and the number of posts of officers available.

3. Important items of work that are required to be done in each of the above-noted charges are listed in Annexure-I.

4. Further, a list of points that must be personally seen by an Officer of Accounts Department on taking over a working post is given in Annexure II.

**GENERAL LIST OF ITEMS OF WORK ATTACHED TO VARIOUS 'CHARGES' OF OFFICERS IN ACCOUNTS DEPARTMENT**

Note. Pattern of grouping various items of work under different charges may vary from one Railway to another

**FINANCE**

- Dealing with proposals of financial concurrence: to creation of new posts, extension & upgradation of existing posts and other miscellaneous establishment cases.
- Dealing with proposals of financial concurrence to purchase of stores, vetting of their quantities, certification of funds, vetting of Purchase Orders and miscellaneous case work pertaining thereto.(Often this work is done in Inventory Control Cell)
- Financial scrutiny of proposals and directly issued pay orders of Commercial Department regarding payment of compensation for loss/damage to consignments, quotation of special rates from station to station and for container service etc.
- Financial scrutiny of proposals to be included in the Works, Machinery & Plant and Rolling Stock Programme.
- Scrutiny of Estimates including check of incidence and allocation of expenditure.
- Vetting of tender documents and special conditions of contracts.
- Attending tender-opening, Tender Committees, vetting of Agreements etc.
- Dealing with proposals of financial concurrence to Miscellaneous items concerning works such as special rates, variation in quantities, recovery of penalties, damages etc.
- Vetting of productivity tests and reviews.
- Vetting of Miscellaneous proposals such as cash imprest, contingent expenditure, Extra of Temporary Labour Requisitions under Revenue, Awards to staff, etc.

**BUDGET**

- Reviews and revision of Budget—August review, preparation of Revised Estimates for the current year and Budget Estimates for the next year (in November), final Modifications, Preparation of appropriation Accounts.
- Distribution of funds to various Executive Departments on receipt of Budget allotment from Railway Board.
- Advising the spending authorities of re-appropriations whenever necessary.
- Dealing with audit observations and matters relating to Public Accounts Committee, Convention Committee.
- Reviews of expenditure vis-à-vis performance.

**ADMINISTRATION**

- Preparation of Salary Bills, supplementary bills, educational assistance bills, traveling allowance bills, LPCs of Accounts staff.
- Postings, transfers, promotions, deputations, confirmations, administration of Service Conduct Rules, Discipline & Appeal cases of Accounts staff, dealing with staff representations.

- Arranging and keeping material for-Union meetings.
- Maintenance and Review of Service Registers, Seniority Lists, Increments Registers and Leave Accounts.
- Grant of increments, fixation of pay on promotion and on changes in rules concerning Pay & Allowance (generally as a result of recommendation of Pay Commissions).
- Grant of Passes, PTOS etc.
- Arranging Training, Departmental examination and Efficiency Bar Tests of Accounts Staff.
- Arranging payment of settlement dues of staff on their retirement, death or resignation etc.
- Sanction of advances such as Transfer, Sickness, Marriage, Education "etc.'

### **ESTABLISHMENT**

#### General

- Issue of Pay Slips and verification of Last Pay Certificates.
- Passing of monthly Salary Bills, Supplementary bills, Travelling Allowance Bills, etc.
- Maintenance of Salary Audit Registers and Cadre Check Registers.
- Certification of eligibility of leave and maintenance of Personal Files of Officers. Compilation of Service Cards for the Officers for submission to Railway Board.

#### *Non-gazetted—*

- Passing of monthly Pay Bills, Supplementary Bills, T.A. Bills, Educational Assistance Bills, Overtime and Running Allowance Claims, Half-monthly "payments under Workmen's Compensation Act.
- Maintenance of Scale Check Registers.
- Maintenance of Suspense Registers for various advances given to staff and review of Suspense balances.
- Certification of proposals for fixation of pay, allowances, stepping up of pay, etc.

#### *Common items—*

- Review of temporary & permanent cadres.
- Check of various memos & statements (e.g. of variation PF and rent deduction), absentee statements etc., certificates, journals, and other annexures received along with the bills.
- Maintenance of Registers of recoveries.
- Check of scales of pay of Class IV staff for one month in a year with service, records.
- Recovery of Foreign Service Contribution.
- Certification of special contribution to Provident Fund and other settlement dues of employees quitting service.
- Vetting of references of Railway Administration to Railway Board in Establishment matters.

## **PROVIDENT FUND & PENSION**

- Maintenance of Provident Fund Ledgers.
  - Posting of P. F. Ledgers from *Variation Mema and P. I.* Journals.
  - Posting of check sheets from P.F Ledger cards.
  - Calculation of interest and bonus, noting of gratuity amount on P.F. Ledger Cards.
  - Comparison of balances, of P. F. Ledgers at the end of the year carried over to the next year, annual closing of P. F. accounts.
  - Issue of P. F. slips to subscribers.
  - Review of arrears in monthly posting and monthly reconciliation.
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- Review of unposted items and accounts and closed accounts.
  - Advance review of superannuation cases and check against delays in payment of settlement dues and withdrawals from P. F.
  - Check and certification of qualifying service in case of pension.
  - Check of the rate of monthly pension, amount of commuted pension, issue of Pension Payment Orders.
  - Dealing with debits from treasuries, etc. regarding pension payment made by them.
  - Maintenance of register for nominations.
  - Scrutiny and timely payments of advances and withdrawals from P. F.

## **EXPENDITURE**

- Passing of Labour Pay Sheets, and Contractor's Bills, maintenance of Works Registers, Contractors' Ledgers and Liability Registers.
  - Finger Print examination of Labour Pay Sheets.
  - Check of award-statement of Land Acquisition.
  - Review of completion Reports.
  - Review of Materials-at-Site Accounts.
  - Maintaining the Registers for Deposit Works.
  - Watching the recovery of siding charges and of interest and maintenance charges for Assisted Sidings, Annual examination of earnings of sidings and chasing other bills recoverable from outsiders.
  - Passing of bills of Miscellaneous stores. Advertisements, medical stores, coal-handling contractors' bills, electricity bills. Rates and Taxes bills payable to Municipalities.
  - Post audit of paid vouchers for payments from station earnings.
  - Custody of paper securities.
  - Internal check of contingent expenditure of various departments of Railways.
  - Maintenance of Works Registers and Revenue Allocation Registers and their reconciliation with General Books.
  - Review of the sanctioned expenditure, and review of expenditure held under objection.
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- Compilation of Capital & Revenue Account of residential buildings, vetting proposals for revision of pooled rents.

## **BOOKS AND COMPILATION**

- Maintenance of General Cash Book, Journal and Ledger.
- Maintenance of Subsidiary Registers, Revenue Allocation Register, Register of Earnings.
- Maintenance of Registers of Transfer Transactions and chasing the delayed adjustments.
- Compilation of Monthly Approximate Accounts—Current and Final Accounts.
- Balance Sheet and Profit and Loss Accounts.
- Compilation of Capital & Revenue Accounts and Finance Account.
- Compilation of Debt Head Report.
- Checking monthly reconciliation of various suspense heads *viz.* Miscellaneous Advances Demands payable. Deposits Miscellaneous etc.
- Maintenance of Reserve Bank Suspense Register.
- Maintenance of Cheques and Bills Register.
- Check of postings in the abstract of bills (CO 7) and in the requisition of cheques.
- Check of deposit "Unpaid Wages" Register.
- Post-check of paid bills, maintenance of register of remittance transactions.
- Maintenance of Security Deposit Accounts of several departments of Railways.
- Certification of Chief Cashier's Cash book (and Divisional Cashier's cash book) re: the amount booked under "cheques and bills" and also cash balances. Arranging surprise check of cash of the cashier.
- Compilation of various returns for the purpose of statistical compilations.

## **INSPECTION**

- Check of original records of subordinate Executive Offices.
- Disposal of Accounts Inspection Reports Parts 1 & II .
- Disposal of Part II of Audit Inspection Reports where there is a centralised inspection section (otherwise, these reports are dealt with by the concerned branch).
- Disposal of inspection conducted by Dy. CAO and FA & CAO and Railway Board.
- Drawal of annual programme of inspections.
- Discussion of draft inspection reports with the heads of the offices inspected.

## **STORES ACCOUNTS**

- Passing of bills of suppliers of stores.
- Passing of bills of Customs duty in respect of imported stores.
- Adjusting "Pay & Accounts Officers" debits.
- Maintenance and review of suspense accounts : 'purchases' and 'sales'. Stores-in-transit; their reconciliation with General Books.
- Refund of Earnest Money and Security Deposits.
- Watching of recoveries from defaulting firms.
- Evaluation of Issue Notes and receipt notes: preparation of daily summary of issue of stores to various consuming departments, review of stores ledgers (now-a-days computerised).

- Operation of Stock Adjustment Account.
- Preparation and check of annual statement of stores transactions.
- Validity checks on computer data, Elimination of unmatched items statement, Irregular Statement (Residual Tape), and computer statement re : difference between Priced and Numerical ledgers on posting of Stock Sheets.

### **INVENTORY CONTROL**

- Scrutiny of Stores Budget—and its Review and periodical Revisions.
- Quantity vetting of all 'A' category items and other items involving over say Rs. 50,000. Co-ordination (with Stores Department) in all aspects of inventory-management, WMS account and Miscellaneous Advances.
- Making periodical programme of Accounts stock verification, and test-checking the work of Accounts Stock Verifiers and Inspectors of Stores Accounts.
- Administration work of S.Vs. and I.S. As.
- Maintaining register of losses, frauds etc.
- Dealing with proposal's for write-off losses.

### **SALES OR SCRAP ACCOUNTS**

- Check on bills of Sales.
- Operating as Reviewing Suspense 7140.

### **FUEL ACCOUNTS**

- Checking and passing of bills of suppliers of Loco coal, diesel oil etc.
- Watching of recovery for underloading of coal wagons, and for inferior quality of coal.
- Raising debits against various Divisions and Workshops for loco-coal and diesel oil received by them, and against other Railways for diverting loco coal wagons.
- Preparing data for feeding the computer in connection with fuel accounting *i.e.*, receipt of loco-coal wagons, and payment of bills therefore (where the charge of Accounts Officer/fuel is separate).
- Maintenance and Review of suspense accounts : Purchase (Fuel), Sales Fuel (7150), Stores-in-Transit (Fuel), Stock Adjustment Account (Fuel), Deposit Miscellaneous (Fuel) and Miscellaneous Adv. (Fuel).
- Fixation of selling price of coal sold to Railway Staff and Outsiders.

### **WORKSHOP ACCOUNTS**

- Labour pay sheets; post-check of bills.
- Maintaining labour sub-ledger, stores sub-ledger, and adjustment sub-ledger, maintaining and reviewing workshop general register.
- Compilation of Workshop Manufacturing Suspense and review of balances under WMS, check of WMS budget.
- Incentive scheme.
- Reconciliation of cost account with financial accounts.

- Verification of Estimates.
- Check of on-cost budget; distribution of on-cost charges on various jobs, adjustment of under/ over charges.
- Costing; preparation of cost sheets, comparison of actual cost with estimated cost.
- Scrutiny of machinery, plant and rolling stock programmes.
- 'Bills of direct purchase of stores.
- Preparation of Workshop Account Current

## TRAFFIC ACCOUNTS

### *Coaching—*

- Check of passenger classifications including blank paper ticket returns (excepting the items done on computer).
- Check of outward 'paid' parcel traffic.
- Check of inward 'to-pay' parcel traffic.
- Comparison of Inward and Outward returns of parcel traffic.
- Check of continuity of outward 'paid' parcel way bills.
- Check on returns and maintenance of registers regarding luggage, telegraph traffic, ticket collection, excess fare tickets. etc.
- Issue of error sheets and dealing with correspondence regarding objected debits.
- Check of Coaching Balance Sheet.
- Raising bills against Postal Deptt.
- Issue of bills against Police and Military Departments in regard to warrants.
- Check and compilation of terminal tax figures. Check of indents from stations for supply of tickets.
- Custody and check of paper securities including Guarantee Bonds etc. given by Catering Contractors.

### *Goods—*

- Check of Machine Prepared Abstracts.
- Preparation of statements for outward Division sheets.
- Check on invoices (excepting the checks done on computers).
- Issue of error sheets for undercharges etc.: certification of over charge sheets.
- Check of Refund lists.
- Check of statement of wharfage and demurrage charges.
- Check of crane charges statements.
- Check of out - agency bills.
- Check of Siding Shunting Statements.
- Check of station handling bills including transshipment bills.
- Check of Labour Department cess charges statement.
- Check of railway material consignment notes.
- Issue of bills for Vouchers and Credit Notes collected by stations in lieu of cash.

- Preparation and scrutiny of departmental freight bills, and penalty hire charges on wagons.
- Scrutiny of goods balance-sheets of stations.
- Review of station outstanding.
- Disposal of objected debits.
- Ensuring time-validity and proper custody of paper securities, guarantee bonds etc. given by private parties to whom facilities of payment through Credit Notes are extended.

*Miscellaneous or Traffic Book—*

- Maintenance of Accounts Office Balance-Sheets and review of outstanding balances.
- Compilation of Traffic Book.
- Check of compensation claims Pay Orders.
- Operating the Traffic Accounts' Suspense.
- Check of sundry other earnings.
- Forecasts and reviews of earnings with reference to Budget Estimates.

*Station Inspection—*

- Surprise inspection of station accounts.
- Control of Travelling Inspectors of Accounts and test check of their work.
- Review of Inspection Reports and fraud cases, and action taken thereon.

ANNEXURE II

**POINTS TO BE PERSONALLY SEEN BY AN ACCOUNTS OFFICER IMMEDIATELY ON TAKING CHARGE OF A BRANCH OF WORK**

**1. Progress Reports and Reports of Inspection by higher authorities.**—Immediately on taking over charge of any section, the officer should review the following reports :—

- The Handing Over Report of the predecessor.
- Latest Monthly Progress Report.
- Latest Half-yearly Arrears Report sent for submission to the Railway Board.
- Latest Half-yearly Review of Suspense balances sent for submission to the Railway Board.
- Latest Report of the Railway Board's Inspection Party.

From the review of the above said reports, specific items, under which there may be heavy arrears and points on which correct procedure are not being followed, or where the facts have not been correctly stated, should be noted down for necessary remedial action at the earliest.

**2. Test check.**—Registers of Test checks carried out both by Supervisors should be reviewed to see that the test checks are regular and up-to-date. To ensure that these test checks are not carried out in a more routine manner and in order to assess the quality of their test



checking, certain vouchers, bills and registers may be selected personally by the officer and allotted specifically to the supervisors.

**3. Position of Bills.**—Particularly, in regard to passing of bills, the 10 day statement of outstanding bills should be seen to assess the extent of bills on hand, and to take necessary steps to clear them without undue delay. In this connection, it may be advantageous to call for and see personally the Registers of Bills Received (CO 6 Register): the reference to the date of "Abstract of the Bills Passed" (CO 7) mentioned against each bill in this Register will bring out as to whether the bills are being passed without undue delay and strictly in chronological order of their receipt.

**4. Paper Securities.**—Paper Securities of all types (Promissory Notes, Fixed Deposit Receipts, Pass Books of Post Office Savings Bank Account. Government Savings Certificate, Government Promissory Notes, Bankers Guarantee Bonds, Fidelity Insurance Policies etc.) should be Physically verified and it should be seen that they are current.

**5. Audit Observations.**—All outstanding test audit notes. Audit Inspection Reports and Special Letters should be seen to ascertain the reasons for their non-disposal and to initiate necessary action in the matter.

6. Pending replies to important communications.—Notes, demi-official letters and other important communications from higher authorities to which replies have not yet been issued should be called for, reviewed, and necessary action taken to expedite their disposal, preferably, target dates should be laid down for their disposal.

7. Outstanding staff representations if any.

8. Any other important items in custody of the officer namely Cheque Books, Pass Books, Examination Papers, Books of reference, files & documents etc.

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