

II. Functions of Accounts Department

FUNCTIONAL GROUP :: ACTIVITY CENTERS

(i) . SECTIONS :

1. FINANCE
2. BUDGET

(ii) . GENERAL ACCOUNTS :

1. ADMINISTRATION
2. PENSION & NEW PENSION
3. PROVIDENT FUND
4. ESTABLISHMENT & SUSPENSE
5. EXPENDITURE
6. BOOKS
7. INSPECTION & AUDIT
8. EFFICIENCY
9. BILLS RECOVERABLE

III. CASH & PAY :

1. DISBURSEMENT OF SALARY TO STAFF THROUGH NEFT/RTGS
2. PAYMENT TO OUTSIDERS AND MISC. PAYMENT
3. SHROFFING & ACCOUNTAL OF STATION EARNINGS OF 2 DIVISIONS (KUR & SBP)

ACTIVITIES CENTRE

FINANCE :

- Dealing with proposals for financial concurrence; to creation of new posts, extension & up-gradation of existing posts and other misc. establishment cases.
- Dealing with proposal of financial concurrence to purchase of stores, vetting of their quantities, certification of funds, vetting of purchase orders and misc. case work pertaining thereto.
- Financial scrutiny of proposals to be included in the Works, Machinery & Plant, and Rolling stock program.
- Scrutiny of estimates including check of incidence and allocation of expenditure.
- Vetting of tender documents and special condition of contracts.
- Vetting of briefing notes and comparative statements.
- Attending tender-opening, vetting of Agreements etc.
- Dealing with proposals for financial concurrence to Miscellaneous items concerning works such as special rates, variation in quantities, closing down of contract, termination of contract recovery of penalties, damages, scrutiny of write off proposals etc.
- Vetting of productivity tests and review;
- Vetting of Miscellaneous proposals such as cash imprest, contingent expenditure, Extra or 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 every year (in November), Final Modifications, Submission of Appropriation Accounts.
- Distribution of funds to various Executive departments on receipt of Budget allotment from Headquarters.
- 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.
- Certification of fund control of expenditure vis-à-vis budget allotment.

ADMINISTRATION :

- Preparation of Salary bills, supplementary bills, educational assistance bills, travelling allowance bills, LPCs etc.
- Posting, transfers, promotions, deputations, confirmations, administration of Service Conduct Rules, Discipline & Appeal cases of Accounts staff, dealing with staff representations.
- Maintenance and Review of Service Records, seniority lists, Increments Registers and leave accounts.
- Grant of increments, fixation of pay on promotion and on changes in rules concerning Pay & Allowances (generally) as a result of recommendation of Pay commissions.
- Issue of Passes, PTOs etc.
- Issue & Dispatch of letters and maintenance of Imprest & postage A/Cs.
- Procurement of stores— from BBS.
- Arranging Trainings & Departmental examination of Accounts Staff.
- Arranging payment of settlement dues of departmental staff on their retirement, death or resignation etc.
- Sanction of advances such as Transfer, Sickness, Marriage, Education etc.

ESTABLISHMENT : Gazetted Section:-

- Passing of monthly Salary Bills, Supplementary bills, CTG bills, Leave Encashment, Educational Assistance, Traveling Allowance Bills etc. in respect of Gaz. Officers in IPAS (Integrated Payroll Accounting System) Modules.
- 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.
- Preparation of Service documents and transfer of the same to different A/C units. Vetting of Last Pay Certificates and as drawn particulars.
- Collection of service documents from different A/C units in respect of in-coming officers.
- Issue of Annual Leave balance along with service cards to Gaz. Officers.
- Maintenance of suspense Registers like Deposit Ord. E-NG, Misc. Adv E-NG and various advances sanctioned to staff.

ESTABLISHMENT : Non-Gazetted :-

- Passing of monthly Pay bills, Supplementary bills, T.A. bills, Educational Assistance Bills, Overtime and Running Allowance & other payments etc. in respect of Non-Gazetted staff in IPAS Modules.
- Maintenance of Scale Check Registers.
- Certification of proposals for fixation of pay, allowances, stepping up of pay, etc.
- Certification of House Rent dues on death/retirement of the employee.
- Certification of As drawn particulars, LPC in transfer, retirement etc.

PROVIDENT FUND :

- Fully Computerised of PF Modules in IPAS.
- Maintenance of Provident Fund Ledgers Reconciliation with General Books periodically, Calculation of interest.
- Comparison of balances, of P.F. annual closing of P.F. accounts.
- Issue of computer generated PF Pass Books to subscribers.
- Review of un-posted items of Accounts and closed accounts.
- Advance review of superannuation cases and check against delays in payment of settlement dues, withdrawals from P.F.
- Maintenance of PF suspense register in regard to un-paid PF and Deposit PF.
- Maintenance of PF nomination register.
- Transfer of PF balances Inward and Outward through e-modules.

PENSION :

- Implementations and revision of pension etc. as a result of policy decision of Rly Board.
- Periodical reports.
- Record keeping of pension cases.
- Payment of gratuity, leave salary, CGEGIS, Life Time Arrear, Commuted value of pension.

- Payment of Unpaid of Gratuity, Leave salary, CGEGIS, etc..
- Maintenance of related suspense Accounts like Dep. DCRG and Unpaid DCRG.
- Review of Service Records prior to payment of settlement dues/pension/Service gratuity etc.
- Check and certification of qualifying service & Average emolument in case of pension.
- Check of the rate of monthly pension, amount of commuted pension, issue of Pension Payment Orders, Commutation order.
- Authorising transfer pension Accounts from one bank to other.
- Check and authorization of Ex-gratia payment.
- New Pension Scheme (NPS) implemented from 01.01.2004 and related transactions with other Govt. Depts, Reconciliation of NPS details etc.

EXPENDITURE-I & II :

- Passing of contractors' bills and maintenance of Contractors' Ledgers and Liability Registers.
- Review of completion Reports.
- Maintaining the registers for Deposit Works, Misc. Advance-'x', Deposit Ordinary-'X', Deposit Ordinary Electrical & Day books.
- Passing of bills of Miscellaneous stores, Advertisements, medical stores, Phone 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.
- Review of the sanctioned expenditure and review of expenditure held under objection.
- Compilation of Capital Account Current.

BOOKS AND POST AUDIT :

- Maintenance of fully computerized General Cash Book, Journal and Ledger & other subsidiary registers, e-transfer transaction and e-reconciliation.
- Maintenance of Registers of Transfer Transactions and chasing the delayed adjustments.
- Compilation of Monthly Approximate Account Current, Provisional Account Current and Final Account and other returns.
- Checking monthly reconciliation of various suspense heads viz. Miscellaneous Advances Demands payable, Deposits Miscellaneous etc.
- Post audit of paid vouchers & issue of Govt. cheques, arranging payment through NEFT/RTGS.
- Exchequer control & Finger Print examination.
- Payment of Unpaid wages & SBF.
- Maintenance of Security Deposit Accounts of sub-Rly employees & Certification of Divisional Cashier's Cash book.
- Arranging surprise check of cash of the cashiers.
- Compilation of various returns for the purpose of statistical compilations.

INSPECTION & AUDIT :

- Check of original records of subordinate Executive Offices.
- Disposal of Accounts Inspection Reports Parts I & II.
- Disposal of Part I & II of Audit Inspection Reports, Audit Notes, Spl. Letters & Draft Para etc.
- Disposal of inspection conducted by Sr. Divl. Finance Manager, Divl. Finance Manager and other Finance Managers.
- Drawal of annual program of inspections.

EFFICIENCY :

- Collection, Compilation & presentation of accounting information to Headquarters & Division Office.
- Arranging materials for Union meeting. Monday Meetings, Wednesday meetings & compilation of misc information of the office.

BILLS RECOVERABLE :

- Raising bills against siding owners towards cost of staff, damage and deficiency & restoration charges, Wagon Hiring charges, etc.
- Raising Electricity bills to outsiders & Govt. departments and watching their recovery. Recovery of Foreign Service Contribution.
- Maintenance of suspense A/Cs (Dep. Ordy XPT, Demands Recoverable,).
- Raising bills against letting out of Railway Quarters to Govt. & other departments watching their rent recovery.

Divisional Cash & Pay Office

Divisional Cash & Pay Office is under the administrative control of Sr. Divisional Finance Manager. The functions are given in detail.

CASH DEPARTMENT :

- Accept local cheques and cash in payment of Govt. dues.
- Handling of cash received from station earnings.
- Remittance of station receipts to banks.
- Maintenance of Treasury Remittance in AIMS Module.
- Maintenance of cashier's cash books (Cash).

PAY DEPARTMENT:

- Disbursement of all payments on behalf of the Rly.
- Maintenance of Cashier's cash book (Payment) and Cashier's Ledger A/C.
- Return of all paid bills to Accounts department along with Un-paid wages list, if any, and Un-paid amounts.
- Keeping liaison with banks for NEFT/RTGS/STEPS payments.
