

FUNCTIONS OF THE ACCOUNTS DEPARTMENT:

The Accounts Department of a Railway Administration is mainly responsible for :-

- (a) Keeping the accounts of the railway in accordance with the prescribed rules:
- (b) The check with reference to rules or orders (Known as “Internal Check”) of transactions affecting the receipts and expenditure of railway ;
- (c) Prompt settlement of proper claims against the railway ;
- (d) Tendering, as part of its important functions, advice to the administration whenever required or necessary in all matters involving railway finance;
- (e) Compilation of budgets in consultation with other departments and monitoring the budgetary control procedures as may be laid down in the relevant orders and Code rules from time to time ;
- (f) Generally discharging other management accounting functions such as providing financial data for management reporting, assisting inventory management, participation in purchase/contracting decisions and surveys for major schemes in accordance with the relevant rules and orders; and
- (g) Seeing that there are no financial irregularities in the transactions of the railway.

Gazetted Officers of the Accounts Department :- The head of the Accounts Department of a Railway Administration is known as the Financial Adviser & Chief Accounts Officer. Below him are the Additional Financial Adviser and Chief Accounts Officer, the Deputy Chief Account Officers, Senior Accounts Officers, Junior Accounts Officers, and Assistant Accounts Officers, located in the Headquarters Office or attached to the Divisions, Workshops, Stores Depots and Construction Projects of the railway. The size of the organisation may vary depending on the nature and volume of work in the Accounts Department of each Railway Administration.

For the management of cash receipts and disbursements, the Financial Adviser and Chief Accounts Officer is assisted by the Chief Cashier, and the Assistant Chief Cashier.

The Divisional/Senior Divisional Accounts Officer in a Division, the Workshop Accounts Officer in a Workshop and the Stores Accounts Officer attached to the Stores Depot will function as Financial Advisers to their respective Executive Officers under the overall guidance of the Financial Adviser and Chief Accounts Officer.

Non-Gazetted Establishment of the Accounts Department :- The subordinate accounts establishment of a railway consists of both indoor and outdoor staff. The indoor or office staff is divided into two main classes viz, Section Officers (Accounts)/Sub Heads and Clerks. Section Officers (Accounts) are employed as Superintendents in various branches of the Accounts Offices. Some minor charges of sections and sub-sections are supervised by Sub-Heads. The clerks are generally

divided into two classes, a lower class (grade II) and a higher class (grade I) the latter being employed on more important work. The outdoor staff comprises Inspectors of Station Accounts, Inspectors of Stores Accounts and Stock-verifiers. There are, in addition, Finger Print Inspectors who examine the finger prints on paid pay bills for comparison with those on Service Registers.

For cash receipts and disbursements, the subordinate staff dealing with the work are the Divisional Cashiers, the Assistant Cashiers, Senior Cashiers, Junior Cashiers, Shroffs and clerical establishments. In addition, there are Inspectors of Cashiers whose job it is to inspect the accounts of the Cashiers.

DUTIES OF ACCOUNTS OFFICERS OF HEADQUARTERS, TRAFFIC, STORES, WORKSHOPS AND CONSTRUCTION OFFICES

FA & CAO

Over all in-charge of Accounts department.

FA & CAO/General

In-charge of Finance wings of both Establishment and Expenditure, Books & Budget and Administration.

Dy.CAO/General

In-charge of Administration of Accounts department, payment of Establishment claims of Gazetted and Non-Gazetted, Inspection, Training, Efficiency, Provident Fund and Settlement section.

Sr.AFA/General

Processing of recruitments, promotions, confirmations, acceptance of resignation and voluntary retirement, inter-divisional & inter-Railway transfers of Group 'C' & 'D' staff of Accounts department. Maintenance and review of cadre; processing of DAR cases and court cases, preparation of Budget and control over expenditure (including Civil Grants) of Accounts department. Processing of applications for competent authority's sanction of staff of Accounts department for House Building Advance, Scooter Advance, Festival Advance, Cycle Advance. Conducting 70%, 30%, Appx. 2A & 3A departmental examinations. Finalisation of material for PNM meetings.

Sr.AFA/Establishment

Arranging all establishment claims of Gazetted and Non-Gazetted staff including Loans and Advances of Hqrs. offices. Associates in all establishment policy and scale check matters and maintenance of Suspense balances and submission of reviews.

Sr.AFA/Efficiency, IT & Audit

Conducting meetings of unit officers, Branch officers, circulation of minutes of the same and apprising FA&CAO through a feed back system. Collection of data for POM meetings and monitoring of Monthly Progress Reports, evaluation of efficiency of the Divisions. Preparations of "Action Plan" for various phases of works of all accounting units and watch the "targets thereof" and submit consolidated report to Railway Board - Quarterly/Half-yearly. Work connected with Computer cell and Information Technology. Dealing with Audit Reports and submission of periodical information regarding Audit Inspection Reports, Draft Paras, ATNs and Audit Reports to Principal Director of Audit.

AO/Expenditure

Passing of expenditure bills (such as Medical, DOT, Advertisement, catering and other bills received from all the departments including IRISSET, RRB, RDC and other Training centres, vetting of Non-Stock items, passing of imprest bills of all Hqrs. offices, vetting of completion reports, submission of periodical returns to Railway Board.

AO/PF & PENSION

Maintenance of PF accounts, reconciliation (Monthly and Annual), passing of P.F. loan applications of Gazetted officers and Non-Gazetted staff. Arranging settlement claims for all normal and other than normal cases including issue of pension payment orders and revision due to implementation of pay commission recommendations as well as restructuring.

AO/Training

He is incharge of the Accounts Training centre at Lallaguda. Imparting training for all Non-Gazetted staff of Accounts department, nomination of Gazetted officers for training at BRC and other than BRC. Training for new recruits, refresher courses and selection oriented courses.

Secretary to FA&CAO

Providing secretarial assistance to FA&CAO. Incharge of R&D, Typing and General sections.

PS(Gaz.) to FA&CAO

He deals with confidential matters, ACRs.

Dy.FA/Budget

Incharge of Budget, Books, Audit and General Inspection.

Sr.AFA/Budget

Work connected with all phases of Budget.

AAO/Books

Work connected with all phases of Books section.

Dy.FA/Finance

Incharge of Finance Expenditure and Finance Establishment. He deals with proposals of Works Programme, unremunerative branch lines, delegation of GM's powers to lower authorities and other matters concerning financial policy on the Railway.

Sr.AFA/Finance Establishment & General Inspection

Finance establishment proposals for creation of posts, extension of currency of work charged posts etc. Conducting Inspections of Hqrs. Offices, and Divisional and Workshop Accounts offices as per the approved programme of FA&CAO. Dealing with Accounts and Railway Board Inspection Reports besides Inspection Notes of FA&CAO and JA Grade officers. Submission of periodical information regarding outstanding position to Railway Board.

AO/Finance Expenditure

Scrutiny of all proposals requiring finance concurrence, vetting of estimates etc; vetting of briefing notes/comparative statements, vetting of agreements, processing of papers concerning financial policy on the Railway including delegation of GM's powers to lower authorities.

FA&CAO/S&W

Over all incharge of Stores Accounts, Workshop Accounts, Information Technology Centres.

Dy.CAO/S&W

Incharge of Stores & Workshop Accounts, stock verification, Information Technology Centres.

Sr.AFA/SF

Stores tenders upto Sr.Scale level, Medical tenders, Engg. (Track materials) tenders, clearance of all finance proposals connected with the procurement of stores, verification of tender tabulation statements, vetting of purchase orders, clearance of Audit objections, vetting of Indents.

Sr.AFA/M&P

Verification of M&P and RSP proposals, verification of condemnation proposals, verification of staff proposals received from CME/CWE/CPO required for workshops, verification and compilation of

MPRs received from workshops, staff matters connected with stores accounts section, WMS Budgeting & control over expenditure, bulk order debits, clearance of Audit objections.

AO/SV&Sales

Stores tenders, stock verification, inventory control, Account Current, Sales, MAR, SAA, SINT, Deposits, Sales Tax.

AAO/Stores Bills

All Suppliers' bills ordered by COS office.

AAO/Purchases - VACANT

Dy.FA&CAO/WS/LGD

Incharge of workshop accounts of Lallaguda shed. Deals with Administration, Books, Expenditure, L&S, inspection and efficiency and suspense sections.

AWAO/LGD

Provident Fund, settlement, incentive and costing, PL/LGD/MFT, S&T/MFT, establishment, monitoring all the aspects of work related to ISAs/G&S/MFT, M&E/LGD, SD/LGD.

WAO/RYPs

Independent charge of finance and accounting functions of Workshop/RYPs. General Administration, Books, Provident Fund, settlements, internal check of all establishment bills, stores accounts (Stores Depots of Wagon Workshop, ELS/BZA and DSL/BZA), Expenditure section - Maintenance of adjustments inward/outward, maintenance of adjustments for work done for foreign Railways, surprise check of cashiers posted to workshop. The WAO is also incharge of the stock verification of the entire BZA Division. Surprise check of functioning of stock verifiers including auction sales delivery.

AWAO/CRS/TPTY

Independent charge of finance and accounting functions of CRS/TPTY in PF accounts. Organisation of Accounts stock verification of CRS/TPTY and GTL division. Organisation of FMIS of stores depot and arrangement of salaries and other cash payments of CRS/TPTY.

Sr.EDPM/SC

Incharge of IT Centre, ST Branch, Traffic costing cell, Administration & Establishment matters, Scheduling & processing of all applications, co-ordination with Railway Board, budgeting for Plan Head 1700 (Computerisation), Hardware maintenance & Software.

Sr.Systems Manager

Incharge of Technical clearance of PC systems, looks after MMIS application etc.

Sr.Programmer

Incharge of all applications of software being run in IT centre.

EDPM-I

Incharge of financial management and materials management, passenger accounting system, WGR, BPT, MPRT and coaching and wagon census applications.

EDPM-II

Incharge of General Administration and CTR (Combined Train Reprot) application etc., assists in freight accounting system.

FA&CAO/Traffic

Over all incharge of Traffic Accounts, Cash&Pay department, S&AO and Traffic Costing.

Dy.CAO/Traffic-I

Incharge of Traffic Accounts Administration, Coaching, Goods, Station Inspection, Traffic Book/Accounts.

Dy.CAO/Traffic-II

Incharge of Traffic Efficiency, Sundry earnings, Station outstandings & PCCM, Traffic Audit, Statistical and Traffic Costing cell, Cash & Pay offices and Estate officer of Lekha Bhavan.

Sr.AFA/Traffic

Processing of Passenger classification, billing of military warrants, clearance of ticket indents, EFT computerization, apportionment (including PRS & SPTM traffic), Balance sheet and CVR computerization, frauds detection in BPT, internal check, review of sundry earnings, review of parcel traffic.

AO/Station Inspection

Frauds and serious irregularities, review of PRS functioning. TIAs inspection – Review.

AAO/Goods

Originating loading invoices – including WOC bills. Review of SCR apportionment master balance sheet and CVR computerization, monitoring of special credits, review of wharfage/demurrage waiver.

Chief Cashier

Incharge of Cash and Pay department. Recruitments, promotions, confirmations, acceptance of resignation, inter divisional transfers/postings and replacement of staff of cash & pay department. Settlement of all staff matters, retirement benefits of staff pertaining to Hqrs. and cash office/SC. Processing of DAR cases of cash & pay department, maintenance of vehicles of cash & pay department, periodical inspection of all the cash & pay offices. Preparation of Budget and control over expenditure of the cash & pay department.

Asst. Chief Cashier

He deals with day to day function of Hqrs. pay office. Inspection programme of IOCs/Hqrs. cell and Hqrs. Pay office. Inter sectional transfers of cashiers of the Hqrs. Pay office. Stores and Pass section. Periodical inspection of all Divisional Cash & Pay offices.

FA&CAO/C-I

FA&CAO/C-I is the head of the construction Accounts office and is overall incharge of the construction accounts. Administration, Audit, Books and Budget are under the control of FA&CAO/C-I.

FA&CAOs/C-II & C-III

The various phases of work of construction accounts office viz., Finance, Expenditure, Establishment, Stores Finance, tenders, Stock verification, Deposit Works, New line works, G.C. works, Doubling works, BOLT scheme works, works under different plan heads, etc., is distributed among the SAG officers.

Dy.CAOs/C-I, C-II & C-III

The various phases of work of construction accounts office viz., Administration, Audit, Books & Budget, Finance, Expenditure, Establishment, Stores Finance, tenders, Stock verification, Deposit Works, New line works, G.C. works, Doubling works, BOLT scheme works and works under different plan heads, completion reports, works registers, etc., is distributed among the SG/JAG officers.

Sr.AFAs/C-I, C-II, C-III & C-IV

The various phases of work of construction accounts office viz., Administration, Audit, Books & Budget, Finance, Expenditure, Establishment, Stores Finance, tenders, Stock verification, Deposit Works, New line works, G.C. works, Doubling works, BOLT scheme works and works under different plan heads, completion reports, works registers, etc., is distributed among the Sr.Scale officers.

Sr.AFA/C/BZA

He is incharge of all the works of BZA construction accounts.

AAO/C/BZA - VACANT

Sr.AFA/C/TPTY

He is incharge of all the works of TPTY construction accounts.

Sub: Compliance to RTI Act, 2005 - Uploading the information on S.C.Railway web site – Functions of Accounts department and Duties of Accounts Officers of Headquarters, Traffic, Stores, Workshops and Construction Offices.

Ref: AGM's letter No.G.50/RTIA/2005/Vol.II dt:26.06.2012.

As desired vide letter referred above (flag 'A'), the write-up on functions of the Accounts department and duties of the Accounts Officers of Headquarters, Traffic, Stores, Workshops and Construction Offices prepared based on the provisions of Indian Railway Accounts code Vol.I and from the information furnished earlier to GM's office (flag 'B') is placed alongside for kind perusal.

If approved, the same will be furnished to Computer Cell for uploading the information on S.C.Railway web site.

Submitted please.

SSO(A)/Admn.(P)

Sr.AFA/G