

CHAPTER XIII

CHECK OF PAY ROLLS-OFFICERS

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CHAPTER – XIII
CHECK OF PAY ROLLS – OFFICERS

1301. **Introductory.** – The rules in this Chapter are supplementary to those in Chapters VIII and XII and should be applied in the internal check of establishment charges pertaining to Officers.

A. PAY BILLS OF OFFICERS

1302 **Principles of Internal Check.** – In the internal check of the pay bill of an officer, it is necessary, after testing the formal completeness of the voucher.

- (a) to see that he is entitled to the pay, i.e., that it is claimed and is admissible in respect of a post to which he has been duly appointed, and of which he is actually in charge ;

Note. – No claim can be admitted for service in a post not duly sanctioned, or for pay not assigned or provided for the post held by the officer.

- (b) to record the payment as a check on a second claim and as a guide in calculating the leave-salary admissible in case of future leave ;
- (c) to record the period of duty, suspension or leave as a check on future claims to leave, Special Contribution to Provident Fund, ‘Death-cum-Retirement Gratuity’ and Pension ; and,
- (d) to record the employment in a cadre register as a check on appointments in excess of the sanctioned scale.

1303. In the case of an officer on leave, it is necessary to see that leave has been granted, that it has not been exceeded and that the leave-salary claimed has been correctly charged in accordance with the extant rules.

1304. **Records maintained for internal check.** – For the purposes set forth in paragraph 1302, the following records should be maintained :-

For (a) and (b), the Salary Registers (A. 1305 and A-1306);

For (c), the Service Cards and the Leave Account;

For (d), Cadre Register (A. 1319).

1305. **Salary Register.** – The record of pay and allowances of officers should be kept in Form A. 1305 or A. 1306 as decided by the Financial Adviser and Chief Accounts Officer. If the register is not kept in loose-leaf form, it will be convenient to reserve two folios for each officer, so that a record for six years may be kept without changing the register. Separate registers may be kept for each department or service as may be convenient.

1306. Alternative form of Salary Register. – The following alternative form of salary register is suitable for services wherein the changes are not very frequent. The advantage in using this form is that a single folio will record six years' entries.

Form A. 1306

1307 New entries in Salary Registers. – The pay admitted in internal check for an officer should be that shown in the money columns of the salary register for the period concerned. No pay can be passed to an officer whose name does not appear in the salary register. The name of an officer newly appointed to a service or post should be entered in the salary register on receipt of the orders of the Railway Board. On receipt of the charge report, a money column should be opened showing the rate of pay and allowances admissible to him under the rules. In the case of an officer transferred to a railway, the necessary entries in the salary register should be made from the reports of taking over charge, the last-pay certificate issued by the Accounts Officer by whom he was last paid and the statement of service (Form G. 1206) signed by the Accounts Officer from whose accounts control he was transferred. All entries made in the salary register should be attested by an Accounts Officer.

1308. Opening new Salary Registers. – In opening new registers, care should be taken to see that :-

- (a) the names of all effective officers in the current registers with all relevant particulars of pay and deductions are carried over to the new registers;
- (b) all orders still in force, any unexpired leave, any transfer ordered but not carried out, balances of outstanding advances and all outstanding objections are brought forward in the new register. When the new registers have been prepared, they should be laid with the old ones before the Accounts Officer in-charge of the section who should see that the necessary particulars have been correctly transferred and set his initials against them.

1309. "Nil" Money Columns in Salary Registers. – When an officer is transferred from the accounts circle and the Last Pay Certificate is issued a "nil" money column should be opened; this fact, and the date of the grant of the last-pay certificate should be noted in the blank space on the right-hand page. This will prevent pay being passed to him until a fresh money column is opened for him in the register. A "nil" money column should also be opened whenever the nature of the post held by an officer is known to be such that careful watch has to be kept on the salary disbursement, as for example, when an officer is appointed to officiate for another during the period of the latter's leave. If the period is extended, the date in money column should be changed. In the case of sanctions to temporary appointments of officers, as an additional precaution, the word 'stop' should be written in ink in the payment cage of the month in which the

sanction expires. A new column should be opened for reduced pay and allowances as well as for 'nil amounts.'

1310. When orders sanctioning alterations of pay, leave, transfer etc. are received the Accounts Clerk concerned should make entry in the Salary Register and obtain the attestation of the Accounts Officer. When an officer is appointed to a post for a limited time, the limitation should be stated in the Salary Register.

1311. **Pay Slips.** – After the entries have been made and new money columns, if any, opened in the salary registers, pay slips in (Form A. 1311) should be prepared in favour of those officers who were newly posted to the railway or whose emoluments are changed, and put up to the Accounts Officer for approval. Copies of the pay slips may also be furnished to the heads of the offices to which the officers are attached, to facilitate correct preparation of pay bills and to the officer concerned. A pay slip (A. 1311) is current until it is superseded by a fresh one.

Form A. 1311

1312. A fresh pay slip should be issued :-

- (a) whenever any increment is stopped ;
- (b) whenever an 'efficiency bar' or any other bar against the grant of a particular increment is removed ; and
- (c) whenever there is a change of any kind in emoluments, otherwise than by the accrual of an increment, proceeding or returning from leave in the ordinary course, e.g. :-
 - (i) when an officer passes outside or beyond the time scale, or
 - (ii) whenever he passes from one time-scale to another, or
 - (iii) whenever he is appointed to a temporary post or reverts therefrom, or
 - (iv) whenever the stage of the time-scale at which there is a pause, is reached.

1313. In the case of time-scale of pay with an efficiency bar, Accounts will not pass pay above that stage until a declaration that the railway servant is fit to cross the efficiency bar is received from the competent authority.

1314. **Leave and Transfer.** – Leave applications of Officers will be scrutinized in the Accounts Department regarding eligibility of the officer for the leave applied for and the leave applications will be certified by the Accounts Officer as to the extent of leave admissible before leave is sanctioned by the competent authority. On receipt of sanction to leave, either through a notification, or an order a comparison should be made of the leave sanctioned with that shown in the office copy of the leave report and a suitable remark given against the order and attested by the Section Officer (Accounts) incharge or the Branch Officer. The particulars of leave and transfer as notified in the order should be posted in the salary register under the section "Particulars of Leave and Transfer", which should be completed on receipt of the report of the assumption of duties by the officer

after the expiry of leave or on joining a new post, as the case may be. Reports of making over and taking charge, or of going and returning from leave, should be entered in the salary register immediately on receipt.

1315. Record of objections in the Salary Register. – Particulars of irregularities or objections noticed in the course of internal check of pay and allowances, leave, joining time etc., of Officers should, besides being intimated to the head of the office concerned for regularization (see paragraph 849) be also noted in the Salary Register under the section “Particulars of objections”. All items placed under objection during a month should generally be reviewed before passing the next month’s pay bill and suitable action should be taken towards the clearance of all outstanding objections. Ordinarily, recoveries of any over payment in a bill will be made by short payment in a subsequent bill; and the record of such recovery should be made in the section “Particulars of Objections” of the Salary Register before the Bill is laid before the Accounts Officer.

1316. Record of Internal Check in Salary Register. – The number of the money column against which pay has been admitted in internal check and the Account Bill (A – B) number and date of the voucher subjected to internal check should be recorded in the salary Register under the heading “Date of payment of Bills” in the cage for the month for which the pay is due (and not of the month in which it is disbursed) thus :-

“(2) A.B. No. 82EG dated” If the amount of either pay or any of the deductions for a month is not the same as that shown in the relevant money column or if the payment or deduction is made with reference to more than one money column, the actual amount passed or deducted through the pay bill should in addition, be noted in the cage. Alternatively, a guiding letter or symbol should be placed in the cage and the significance thereof viz., the particulars of the payments or deductions in questions explained in the blank space provided for the purpose in the Salary Register. This procedure should also be followed when payments or deductions for broken periods or any peculiar payments or deductions are made.

1317. The enforcement on every pay bill subjected to internal check should be filled in by the Accounts Clerk. The pay bill should then be put up with the salary register to the Sub-head or Section Officer (Accounts) incharge , who, after exercising the requisite check, should attest the enforcement of the bill and the entry in the relevant cage of the salary register with his initials and submit the bill and Salary Register for check and attestation by the Accounts Officer.

1318. Service Cards. – Accounts Office should maintain a Service Card (G-1202) for each Officer containing all the information about the officer. The Service Cards should be made up-to-date at intervals of two years or when the Officer retires whichever is earlier. The entries in the Cards should be attested by the Section Officer (Accounts) and at the end of each five year period, the Accounts Officer should test-check a few entries in 20% of the Cards and affix his signature in the Cards so checked. Once in every five year period extracts of the entries in the Cards should be prepared in quintuplicate one for Accounts records, one for Personnel Branch, two for obtaining acceptance of the

Officer concerned who may retain one copy, and fifth for the Establishment (Gazetted) Branch of the Railway Board's Office.

The Accounts Officer is responsible for preparing and furnishing extracts in respect of Officers under his Accounts Circle. In the case of Officers on Foreign Service, the extracts will be prepared and furnished by the Accounts Office responsible for watching the recovery of Foreign Service contributions. The extracts should be legibly prepared and 20% should be checked by the Section Officer (Accounts) and another 20% by the Accounts Officer.

In every case of transfer outside the Accounts Circle, the Service Card of the transferred Officer should be written up upto the date of transfer and sent to the new Accounts Officer, alongwith the other transfer documents. In this connection the detailed instructions laid down in Chapter XII of the Code Indian Railway Administration & Finance-an Introduction should be seen.

B. CADRE CHECK

1319. Cadre Register. – Cadre means the strength of a service or part of a service sanctioned as a separate unit. The Accounts Office should conduct a cadre check which is the verification that appointments are not made in any grade or class of railway service in excess of the sanctioned number of posts and that no post is filled or held in abeyance without the orders of the competent authority. A register in Form A. 1319 should be maintained in the Account Office for the purpose of cadre check. Instructions for working the cadres are prescribed in the Indian Railway Establishment Code. The detailed checks to be applied to cadres are prescribed in para 1324 etc.

[Form A 1319](#)

1320. Instructions for the maintenance of the Cadre Register. – In the Cadre Register, separate folios should be set apart for each service, department or class of appointments, as may be convenient. The number of sanctioned posts in a grade, class or other unit of classification should be entered at the top of the page or pages assigned to it under the initials of the Section Officer (Accounts) in-charge of the section, and the column "Names of Incumbents" should be opened by entering in order of seniority the names of the incumbents of permanent posts in the grade or class on 1st April. Such a number of lines as experience may show to be necessary should be left blank for entry of permanent promotions during the year to which the register refers. Such promotions should be entered, and the names of officers permanently leaving the grade or class should be scored out in red ink. Below the space provided for permanent incumbents should be entered the names of officiating incumbents beginning with those actually on duty on 1st April of the year. The names of officers holding temporary posts should be entered below those holding permanent posts and those appointed in officiating arrangements in connection therewith.

1321. After the end of a month, entries should be made in the columns for that month, showing which incumbents were on duty during any portion of the month. These entries should be made from the checked pay bills for the month or from the Memorandum of Differences and the Absentee Statement accompanying the pay bills, as may be convenient. Against the names of those present throughout the month, the figure "1" should be written in the first column, while against the names of those present for a part of the month only, the dates from and to which they were on duty should be entered in the second column as shown in the Form A. [1319](#) and in column 3 should be entered numbers beginning with 1, connecting the periods which form parts of the same chain, the same number being repeated against each part of such chain. The highest number in column 3 will thus show the number of posts accounted for by the broken periods. If this number added to the sum of the figures entered in column 1 does not exceed the number of sanctioned posts, it is clear that the cadre has not been exceeded as a whole. To ensure that the cadre has not been exceeded during any day of the month, it must be seen, while entering the connecting numbers in column 3 that the dates indicating the fractions of the same chain do not overlap each other. The dates 1-6, 7-20 and 21-31 indicate that the post was filled for the whole month.

1322. To facilitate the completion of the check after the end of the month, brief notes indicating the changes during the month may be made either in the "Remarks" column or at the foot of the column for the month. Information regarding periods of joining and of taking or making over charge during which it is permissible for two officers to draw pay against one and the same post, should be recorded in the "Remarks" column. In the case of cadres which include a leave reserve the total number of officers on leave and the total period of leave should, if necessary for the purpose of cadre check, be worked out and exhibited in the "Remarks" column. A departmental summary should then be prepared showing the number of "Duty Posts" and "Leave Reserve posts" included in the sanctioned permanent cadre for each branch or department as compared with the actual number of officers on duty and on leave and deputation in that branch or department under the various categories. From the departmental summary, a general summary showing only the excesses and savings in all departments of the railway by categories of appointments should be prepared and placed before the Accounts Officer. The general summary will help the Accounts Officer to see whether an excess in any class or category is or is not covered by a shortage in a higher class or category. Cases of excess over the cadre should be placed under objection and reported to Personnel Branch for obtaining the sanction of the competent authority.

1323. **Checks to be applied.** – The following checks should be exercised:-

(1) Number of Permanent Officers –

- (a) *Administrative posts.* – Not more than one officer may hold a lien on an administrative post.
- (b) *District Officers' posts* – The number of officers holding liens on posts in each of the categories shown below should not exceed the number of posts sanctioned for the category in the department

concerned.

District Officers.
Assistant Officers.

Provided the excesses in the number of permanent Assistant Officers should be held to be covered by corresponding deficits in the Class II Service.

Provided also, that an excess in the number of permanent Assistant Officers should be considered as permissible if there is a corresponding shortage in the number of permanent Administrative and District Grade Officers. An officer whose lien on a post has been suspended should not be included in the above calculations.

- (c) *Class II service.* – The officers holding liens on posts in the Class II Service should not exceed the total number of posts sanctioned for the service less the number of posts required to cover the excess in the number of Assistant Officers.

(2) Number of Officer on duty. –

- (a) *Administrative Posts.* – No sanctioned working post may have more than one officer filling it on duty.
- (b) *District Officers.* – The number of officers drawing duty pay should not exceed the sanctioned number of district working posts unless the excess is covered by a corresponding shortage in the number of officers drawing duty pay against the higher, i.e., administrative working posts.

Note. - This sub-clause does not apply to a department the leave reserve for which is provided in the District grade.

- (c) *Assistant Officers* – The number of officers drawing duty pay should not exceed the sanctioned number of Assistant Officers' working posts unless the excess is covered by a corresponding shortage of the number of officers drawing duty pay against the administrative and district posts or against the Class II Service posts.
- (d) *Class II Service.* – The number of officers drawing duty pay should not exceed the number of working posts in the Class II Service unless such excess is permitted under the rules or when a permanent post is vacant in a higher grade.

(3) Total number of Officers on duty or on leave. –

The total number of officers (other than officers of the Class II Service) on duty or on leave should not exceed the total number, including the leave reserve, of permanent Administrative, District and Assistant Officers' posts, after deducting the excess in the

number of Assistant Officers which is covered by a corresponding deficit in the number of Class II Service Officers.

Note. – For this purpose approved period of joining time and of taking over and making over are counted as on duty against one and the same post and due allowance should be made for such instances.

1324. For the purpose of the checks prescribed in the foregoing rules, temporary posts should be kept outside the sanctioned cadre and permanent officers holding such posts should be considered as on deputation from their cadres to these posts.

1325. **Recruitment to Posts and Services.** – Accounts Officers are not required to watch the observance of provisions relating to recruitment or appointment to posts or services, as these are the concern of the administrative authorities.

1326. **No demand Certificate for Military Officers in Railway employ.** – Military Officers in railway employ, when about to retire from active service are required by the Defence Department to produce, besides the last-pay certificate, a ‘no-demand certificate’ from the Railway Accounts Officers. This certificate should be granted only after adjusting all outstanding demands against the officers concerned. Similarly in the case of non-railway officers on deputation to Railway Service should be granted “Non-demand” certificate when they retire or revert to their parent department.

1327. **Payment beyond the age of Superannuation.** – No pa should be passed for a railway servant beyond the date of attaining the age of Superannuation or on the expiry of a term of extension of service sanctioned by the competent authority. In the case of officers about to retire particular(s) care should be taken to refer to the date of his birth given in the Salary Register Form A. [1305](#).
