

मध्य रेल



संख्या: SUR/P/General/Notice

मंडल रेल प्रबंधक का कार्यालय
कार्मिक शाखा, सोलापुर

दिनांक 21/09/2023

मुख्य अनुभाग प्रभारी (कार्मिक) वेतन
कार्मिक शाखा: सोलापुर मंडल
सभी सम्बंधित अधिकारी : सोलापुर मंडल

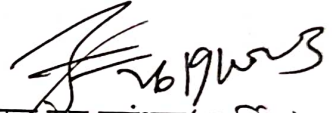
Sub: Fraud in Arrear Payment of Salary Bill

उपर्युक्त विषय पर रेलवे बोर्ड का पत्रांक 2023/ACII/25/5/e 3441856 दिनांक 13/09/2023 की प्रति समस्त अनुलग्नकों के साथ सूचनार्थ एवं आवश्यक कार्रवाही हेतु परिपत्रित की जाती है।

सभी अनुभाग प्रभारी यह सुनिश्चित करें एवं उपरोक्त पत्र में दिए गए सभी दिशा निर्देश का काराई से पालन करें।

उपरोक्त सूचना सोलापुर मंडल की वेबसाइट: www.cr.indianrailways.gov.in पर अपलोड किया गया है, इस प्रकार से विजिट कर About us > Divisions > Solapur > Personnel > Notification सेक्शन में देखें।

अनुलग्नक : यथोक्त।


कृते मंडल रेल प्रबंधक(कार्मिक)
सोलापुर

प्रति :

DRM, ADRM सोलापुर: कृपया सूचनार्थ।

मंडल सचिव: NRMU/CRMS/AIOBCREA/AISCSTREA:सोलापुर, कृपया सूचनार्थ।

75
आज़ादी का
अमृत महोत्सव

भारत सरकार Government of India
रेल मंत्रालय Ministry of Railways
रेलवे बोर्ड (Railway Board)



CONFIDENTIAL

No. 2023/ACII/25/5/e 3441856

New Delhi, dated : 13.09.2023

General Manager
All Zonal Railways and PUs etc.

Sub: Fraud in Arrear Payment of Salary Bill.

A fraud in arrear payment of Salary Bill by manipulation in Pay Roll Computerised System in one of the Zonal Railway has been brought to the notice of Railway Board. In the instant case, neither pre-check nor post check of Salary Bills was conducted. Clearly, both the prescribed codal provisions and Board's instructions issued from time to time- regarding passing of establishment bills and strengthening of bill checking system have not been followed by the concerned officials in this case.

Though the final report is yet to be received from Railway, Railway Board has taken a view that Zonal Railways/ Production Units etc. to conduct scrutiny of Pay Roll records from year 2020 onwards to obviate possibility of frauds in Salary Bills.

1. In this regard, attention is invited to Board's letter no. 2018/ACII/25/1 dated 17.05.2018 (RBA No.51/2018) wherein it was advised that IPAS has comprehensive validations / MIS Reports which should be accessed by Personnel and Accounts Department on regular intervals for proper monitoring and to prevent frauds in salary Bills in future.
2. It may please be ensured that the codal provisions with regard to check of Establishment Charges and also Board's instructions issued vide letter no. 2002/ACII/25/3 dated 15.11.2002 (copy enclosed) on check list for passing of establishment bills for strengthening of bill checking system to be rigorously followed .

It is requested that the system prevailing on your Railway may be reviewed immediately and shortcoming related thereto, including shortcomings in Pay Roll module of IPAS, if any, may be reported to Board within a fortnight.

DA: As above

13/9/23

(Ajay Bartwal)

Jt. Director Finance (CCA)

Railway Board

Ph.No. 011-23047018

E mail ID: ajay.bartwal@gov.in

PCPD
PFA.
Ch. OS/Plent
Pl. Circled
20/9/23

**GOVERNMENT OF INDIA
MINISTRY OF RAILWAYS
(RAILWAY BOARD)**

RBA No. 51/2018

No.2018/ AC-II/25/1

17.05.2018

**General Managers,
CAOs/PFAs/PCPOs
(All Zonal Railways & Production Units).**

**Sub: Fraud in Salary Bills in Delhi Division, Northern Railway-
Reports and validations in IPAS.**

Please connect Board's letter of even no. dated 27/2/18 (RBA No.14/2018) under which it was requested to conduct scrutiny of "Pay-roll" records from the year 2016 onwards to obviate possibility of similar frauds. It was also requested to ensure that the codal provisions with regard to check of establishment charges and also Board's instructions issued vide letter no. 2002/AC-11/25/3 dated 15/11/02 on check list for passing of establishment bills for strengthening of bill checking system are rigorously followed.

While requesting for preliminary status report of the system prevailing on your railway/unit, it was also requested that short comings related to Pay roll module of IPAS, be reported to Board.

The matter was also taken up with CRIS for reviewing the system of IPAS and it has been advised that IPAS already has comprehensive validations/MIS reports which should be accessed by Personnel & Accounts department on regular intervals for proper monitoring to avoid similar instances in future. A few such reports and validations available in IPAS are as detailed below:

1. Access by the Bill preparing/Personnel Department:

- (i) Addition of new Employee in IPAS requires confirmation by authorized Gazetted officer.
- (ii) MIS report on Memorandum of Difference.
- (iii) MIS for monitoring different allowances which can give a report of top earners of allowances.
- (iv) MIS on new employee in Payroll system.

2. Access by the Accounts Department:

- (i) At the time of bill passing, the system shows variation in various fields as listed below:
 - (a) Number of employees in previous month
 - (b) Number of employees in current month.
 - (c) Number of employees moved in the Bill unit
 - (d) Number of employees moved out from the Bill Unit.
- (ii) Details of all employees in current month as well as in Previous month (Name, Designation, Pay Mode, Bank, Account Number, Grade Pay, Basic Pay,

Gross, Deduction, Net). Any variation from previous month is reflected in red colour.

3. Further to prevent similar frauds in future, it is again reiterated that:

- (i) Users may be sensitized not to share their credentials (user id and password) with other employees to avoid any misuse.
 - (ii) Users should see the login history to ensure that their user ids and passwords are not being used unauthorizedly;
 - (iii) High value allowances to be confirmed by supervisor/higher officer. Limit of each allowance may be decided by Branch officer based on which, necessary validations can be built in IPAS.
 - (iv) All critical reports such as Memorandum of Differences, MIS on new employees should be thoroughly checked each month by the branch officer;
 - (v) Salary bill passing module should also be linked to Book of Sanction/BoS and differences variations investigated immediately. The BoS should be updated continuously.
 - (vi) IPAS has provision of 2nd level authentication through OTP, which is sent on User's registered mobile and e-mail. This is now optional but can be made mandatory on the advice of Principal Financial Adviser/PFA to CRIS for their zone.
 - (vii) Verification of current employees in IPAS may be made as per extant procedure, to rule out existing ghost employees on any other accounting unit, if any;
 - (viii) Wherever possible, respective modules already operational in IPAS should be used for filling in the details of allowances e.g. Travelling Allowance, Overtime Allowance, Child Education Allowance, Running allowance etc., by the concerned units to which the employee belongs, to ensure that the allowances are genuine and sanctioned by the competent authority.
- Apart from above, roles and permissions should be granted to end-users with care and proper records maintained. Periodic review/audit of such permissions should be done by units periodically.

It is also requested that the system prevailing on your Railway may be reviewed immediately to preclude such type of instances in future.


(G. Kabui)

Director Finance/CCA
Railway Board

2002

Government of India
Ministry of Railways
Railway Board.

No. 2002/AC-11/25/3


15-11-2002.

FA&CAOs,
(All Zonal Railways & Production Units)

Sub:- Check list for passing of establishment bills.

Oflate, instances of fraudulent payments on salary bills of staff are being reported by Railways. In order to streamline the existing internal checking procedure in this regard a sample checklist is enclosed. FA&CAOs may supplement/complement these checks further to strengthen the system keeping in view the objectives of these instructions. A copy of instructions/procedure order issued in this regard may also be sent to Board for information and record.

DA:- as above.


(J. Srinivas)
Director Finance(CCA)
Railway Board

Check of Establishment bills

Manual Bills

Bill receiving section

As soon as the Bill is received in the bill receiving section of Accounts office, it is seen that:-

- 1) it is in prescribed form. Signed by the Drawing officer competent to sign the same whose specimen signatures tally with those available in Accounts office and then only AB No./CO6 No. is allotted and the bill is passed on to the bill passing checking section for exercising the following checks YES/NO

Bill passing section

- 1 The bill received from bill receiving section is allotted AB No./CO6 no. YES/NO
The number of posts in each category charged in the bills have been checked with the sanctioned strength of the pay bills unit as noted in the cadre / scale check register. YES/NO
- 2 The names of employees are checked with the pay bills of last month to ascertain whether there is any change or not. YES/NO
- 3 In case of employees whose name appear for the first time and is the case of fresh appointment the following documents have been referred to:- YES/NO
- a) order of appointment.
b) Service agreement-in case of Gazetted employees.
c) Health certificate as required under the rules.
d) Certificate with regard to date of birth.
e) Report of the date of entering upon actual duties.
- 4 In the case of employees whose name appears for the first time in the establishment bill but is not in case a first appointment, audited LPC and report regarding giving and taking over charge has been received. YES/NO
- 5 The pay roll of each unit. contain summary accompanied by a statement showing sanctioned strength & the actual strength of the unit YES/NO
- 6 A statement (Memorandum of difference) showing the reasons of the variation between gross salary charged in the pay bill under check & the previous bill accompanies the bill and the reasons of variation are suitably explained. YES/NO
- 7 If there are no variation between gross salary charged in the pay bill under check & the previous bill Memorandum of difference showing NIL amount accompanies the bill YES/NO
- 8 Scale register has been posted from the salary bill to ascertain actual operation of posts as against sanctioned strength. YES/NO
- 9 The number of days charged has been checked with the list of absentee and the following certificate is forthcoming with the bill:- YES/NO

"Attendance of the staff have been verified with the attendance register and found to be correct. The names of staff who have availed various kinds of leave/placed on IOD/unauthorized absence/suspension are indicated. The names of other staff who are not marked as

- leave/absent on any day were present on duty." YES/NO
- In case of promotions/demotions/pay fixations/ removal/ dismissals/suspension/increment & any new claim the sanction of competent authority is there whose specimen signatures are available in Accounts office YES/NO
- 12 The amount of all allowances like DA, CCA, HRA, etc. charged in the bills has been checked with reference to the rate prescribed by the competent authority from time to time & admissibility with reference to rules laid down for the purpose YES/NO
- 13 Other miscellaneous payment like washing allowance/hazardous allowance/honorarium, are paid only to eligible staff having fulfilled the conditions for drawl of such allowance and sanction of the competent authority is there for making such payments. YES/NO
- 14 Any additional payments to employees like special pay, personal pay, family planning allowance, charges allowance, travelling allowance etc. are included only after proper check and sanction by competent authority.. YES/NO
- 15 In case of leave following aspects have been checked:- YES/NO
- sanction to the leave, its extent & nature
 - Admissibility & correctness of leave salary claimed under the rules
 - Life certificate/indemnity bond to refund overpayment if any
 - Report of the date on which the leave was availed of.
 - Sanction for substitute if any.
 - Report of the date of return to duty.
 - LPC on return from leave out of India
 - In case of employees who were on leave for more than 30 days, it is ensured that no Transport Allowance is paid to them.
- 16 Check on various recoveries:-
- 16.1 While checking recoveries towards PF/VPF it is seen that PF A/cs no are allotted to all the employees covered under the bill and no recovery of PF/VPF is made without allotting the PF account number YES/NO
- 16.2 Regular recovery as due towards rent, electric charges etc. have been made in respect of employee who have been allotted railway quarters & that in such cases no HRA is drawn YES/NO
- 16.3 For correct & complete recovery of electric charges if a bill has not been received in respect of any employee occupying railway quarters the final bill have been called for from electrical department & recovery made provisionally subject to final adjustment on receipt of the correct bill from the electrical department. YES/NO
- 16.4 A register is being maintained for any amount un-recovered from individual employees on account of transfers out of the pay bill unit non-drawl of leave salary etc. for indicating the same in the LPC & watching recovery by the correct pay bill unit YES/NO
- 16.5 The advices of transfer of occupant from one unit to another bill unit have been advised to the electrical department. YES/NO
- 16.6 Regular recoveries as due have been made towards the various advances (HBA, Festival Advance, Car Advance, Scooter Advance) paid, if any, receipts and vouchers are passed on to the Suspense section for YES/NO

- leave/absent on any day were present on duty."
11. In case of promotions/demotions/pay fixations/ removal/ dismissals/suspension/increment & any new claim the sanction of competent authority is there whose specimen signatures are available in Accounts office YES/NO
12. The amount of all allowances like DA, CCA, HRA, etc. charged in the bills has been checked with reference to the rate prescribed by the competent authority from time to time & admissibility with reference to rules laid down for the purpose YES/NO
13. Other miscellaneous payment like washing allowance/hazardous allowance/honorarium, are paid only to eligible staff having fulfilled the conditions for drawl of such allowance and sanction of the competent authority is there for making such payments. YES/NO
14. Any additional payments to employees like special pay, personal pay, family planning allowance, charges allowance, travelling allowance etc. are included only after proper check and sanction by competent authority.. YES/NO
15. In case of leave following aspects have been checked:- YES/NO
- sanction to the leave, its extent & nature
 - Admissibility & correctness of leave salary claimed under the rules
 - Life certificate/indemnity bond to refund overpayment if any
 - Report of the date on which the leave was availed of.
 - Sanction for substitute if any.
 - Report of the date of return to duty.
 - LPC on return from leave out of India
 - In case of employees who were on leave for more than 30 days, it is ensured that no Transport Allowance is paid to them.
16. Check on various recoveries:-
- 16.1 While checking recoveries towards PF/VPF it is seen that PF A/cs no are allotted to all the employees covered under the bill and no recovery of PF/VPF is made without allotting the PF account number YES/NO
- 16.2 Regular recovery as due towards rent, electric charges etc. have been made in respect of employee who have been allotted railway quarters & that in such cases no HRA is drawn YES/NO
- 16.3 For correct & complete recovery of electric charges if a bill has not been received in respect of any employee occupying railway quarters the final bill have been called for from electrical department & recovery made provisionally subject to final adjustment on receipt of the correct bill from the electrical department. YES/NO
- 16.4 A register is being maintained for any amount un-recovered from individual employees on account of transfers out of the pay bill unit non-drawl of leave salary etc. for indicating the same in the LPC & watching recovery by the correct pay bill unit YES/NO
- 16.5 The advices of transfer of occupant from one unit to another bill unit have been advised to the electrical department. YES/NO
- 16.6 Regular recoveries as due have been made towards the various advances (HBA, Festival Advance, Car Advance, Scooter Advance) paid, if any, and vouchers are passed on to the Suspense section for YES/NO

- 16.7 making entries in the suspense register. Recovery of IT & Professional Tax (wherever applicable) are made as per rate / rules prevalent YES/NO
- 16.8 The disbursement statement on summary for deduction made in & payable to other parties like Institutes , Credit Society etc. has been checked with the grand total YES/NO
- 16.9 Recovery of GIS as per prescribed rates has been made from all the employee YES/NO

When complete check with respect to allowances charged in the pay bill and recoveries are made, encasement of the bill is filled clearly showing the gross amount, recoveries made and net amount passed. The AB No./CO6 No. is noted in the payment register and CO7 in respect of bill passed for payment is drawn.

Checking of computerized pay roll .

17 Bill receiving section.

- 17.1 As soon as the Bill is received in the bill receiving section of Accounts office, it is seen that:- YES/NO
- a) it is in prescribed form, Signed by the Drawing officer competent to sign the same whose specimen signatures tally with those available in Accounts office and then only AB No./CO6 No. is allotted and the bill is passed on to the bill passing checking section for exercising the following checks YES/NO

18 Bill passing section.

- 18.1 The bill received from bill receiving section is allotted AB No./CO6 no. YES/NO
- 18.2 The changes advised through the input have been correctly incorporated in the printed pay rolls . YES/NO
- 18.3 In case of discrepancy manual changes have been made in printed pay roll the same is attested before forwarding to accounts department YES/NO
- 18.4 The alteration has been advised to computer centre through pay roll cell for correcting computer files YES/NO
- 18.5 The input is properly prepared and is tallied with the initial vouchers & in the required formats before submitting it in the computer cell YES/NO
- 18.6 Listing of error recovery & control figure i.e. ARD are prepared for verification by the pay roll mechanism cell YES/NO
- 18.7 Changes in the current month in respect of all bill units are indicated by the bill-preparing unit in the prescribed formats and the same has been signed by the competent authority . YES/NO
- 18.8 The input data given by the bills preparing unit has been correctly converted in to complete file & is duly processed along with the master data for preparation of pay roll & the connected statement YES/NO
- 18.9 Every bill-preparing unit has send change cards containing changes in the current month in P Branch with co-ordinates between computer cell and bill preparing units. YES/NO
- 18.10 Input data is processed on the computer to generate pay bills and other connected statements after all the errors are removed and control totals YES/NO

- tallied by the pay roll cell.
- 18.11 A statement (Memorandum of difference) showing the reasons of the variation between gross salary charged in the pay bill under check & the previous bill accompanies the bill and the reasons of variation are suitably explained. YES/NO
- 18.12 If there are no variation between gross salary charged in the pay bill under check & the previous bill Memorandum of difference showing NIL amount accompanies the bill YES/NO
- 18.13 Scale register has been posted from the salary bill to ascertain actual operation of posts as against sanctioned strength. YES/NO
- 18.14 The number of days charged has been checked with the list of absentee and the following certificate is forthcoming with the bill:- YES/NO
- "Attendance of the staff have been verified with the attendance register and found to be correct. The names of staff who have availed various kinds of leave/placed on IOD/unauthorized absence/suspension, have been indicated. The names of other staff who are not marked as leave/absent on any day were present on duty."
- 18.15 The pay roll are prepared in 3 copies. YES/NO
- 19 Check on various recoveries:-
- 19.1 While checking recoveries towards PF/VPF it is seen that PF A/cs no are allotted to all the employees covered under the bill and no recovery of PF/VPF is made without allotting the PF account number YES/NO
- 19.2 Regular recovery as due towards rent, electric charges etc. have been made in respect of employee who have been allotted railway quarters & that in such cases no HRA is drawn YES/NO
- 19.3 For correct & complete recovery of electric charges if a bill has not been received in respect of any employee occupying railway quarters the final bill have been called for from electrical department & recovery made provisionally subject to final adjustment on receipt of the correct bill from the electrical department. YES/NO
- 19.4 A register is being maintained for any amount unrecovered from individual employees on account of transfers out of the pay bill unit non-drawl of leave salary etc. for indicating the same in the LPC & watching recovery by the correct pay bill unit YES/NO
- 19.5 The advices of transfer of occupant from one unit to another bill unit have been advised to the electrical department. YES/NO
- 19.6 Regular recoveries as due have been made towards the various advances (HBA, Festival Advance, Car Advance, Scooter Advance) paid, if any, to the employee and vouchers are passed on to the Suspense section for making entries in the suspense register. YES/NO
- 19.7 Recovery of IT & Professional Tax (wherever applicable) are made as per rate / rules prevalent YES/NO
- 19.8 The disbursement statement on summary for deduction made in & payable to other parties like Institutes, Credit Society etc. has been checked with the grand total YES/NO
- 19.9 Recovery of GIS as per prescribed rates has been made from all the YES/NO

When complete check with respect to allowances charged in the pay bill and recoveries made, encasement of the bill is filled clearly showing the gross amount, recoveries made and net amount passed. The AB No./CO6 No. is noted in the payment register and CO7 in respect of bill passed for payment is drawn

Elementary Bills

Bill receiving section.

- 20.1 As soon as the Bill is received in the bill receiving section of Accounts office, it is seen that:- YES/NO
- a) it is in prescribed form, Signed by the Drawing officer competent to sign the same whose specimen signatures tally with those available in Accounts office and then only AB No./CO6 No. is allotted and the bill is passed on to the bill passing checking section for exercising the following checks

Bill passing section.

- 21.1 The bill received from bill receiving section is allotted AB No./CO6 no. YES/NO
- 21.2 Memorandum of difference & absentee statement of the regular bills for the months to which the supplementary claim relates have been referred to see that it has not already been passed for payment YES/NO
- 21.3 In case of arrears of DA, Increment etc. drawn in the regular salary bill under check the relevant paid bills of the previous month has been referred to & full particulars of supplementary bills are recorded to avoid double payment. YES/NO
- 21.4 Full particulars of the claim and reference to the supplementary bill have been entered on the memorandum of differences and absentee statement and the regular bill, for the month affected, against the name of individuals concerned YES/NO
- 21.5 All the entries and remarks made in connection with the passing of a supplementary claims have been checked and attested by the officer in-charge of the section YES/NO

TA Bills

- 22.1 The bill is in prescribed form and is signed by the drawing officer YES/NO
- 22.2 The arrival of departure /arrival has been verified with the railway time table YES/NO
- 22.3 The rate charged in the bill are correct with reference to the pay drawn by the employee. YES/NO
- 22.4 In the case of attendance in a court as a witness, the T. A. journal is supported by certificate from the court YES/NO
- 22.5 The arithmetical accuracy of calculation has been checked with the reference to the rate application & nos. of days absence. YES/NO
- 22.6 Contingent charged claimed is for absence from Head-quarters & it does not exceeds one day's daily allowance YES/NO
- 22.7 Any advance of TA granted have been fully recovered from the T. A. bill. YES/NO
- 22.8 If the journey performed is beyond the jurisdiction of the railway, YES/NO

- sanction of competent authority accompany the bill
- 22.9 The correctness of pay shown in the journal have been checked with the bills YES/NO
- 22.10 If the T. A. has been claimed late, the reason for delay has been accepted & condoned by the controlling officer YES/NO

Educational Assistance/Reimbursement of Tuition Fee

- 23 A manuscript register has been maintained to record particulars relating to & the same is attested by the in-charge of the section so as to ensure that no second claim on the same account is admitted in internal check YES/NO
- 23.1 The reimbursement claim is in accordance with the prescribed rate & condition YES/NO

Overtime Vouchers.

- 24.1 The reason for requiring the staff to work OT are satisfactory & the vouchers are accepted & counter signed by the competent authority YES/NO
- 24.2 The period for which OT has been charged is not more than the period for which approval was obtained YES/NO
- 24.3 The OT has not been charged without making necessary entries in the OT registers. YES/NO
- 24.4 The original entries in OT register or OT slips have not been altered or enhanced by scoring or erasing without attestation by competent authority YES/NO

25 Other General Points

- 25.1 Payment witness :- The witness officer or staff nominated to witness payment is from branch other than bills section. YES/NO
- 25.2 No payment is disbursed without witness by Cashier/Cash office. The officer while nominating YES/NO
- 25.3 Specimen signatures of witness for arranging payment to the staff have been forwarded to Accounts office YES/NO
- 26 Register of bills passed for payment :- the salary bill received for internal checks have been entered in the register of bills maintained against the description of pay bill unit under column " Regular Bills " under the relevant month to safeguard against double payment of the same claim. YES/NO
- 27 Saving Register:- All items of expenditure disallowed initially at the time of internal check / & or adjusted / recovered or the same being admitted by the executives officer concerned have been noted in the saving register for follow up. YES/NO
- 28 Register of serious irregularities :- Serious irregularities noticed during the internal check of salary bill in terms of para IR code for Accounts department are posted in the register for serious irregularities for follow up. YES/NO
- 29 Objection book :- Items of objectionable during internal check of salary bills have been posted in objection book for taking up with the executive officers concerned through disallowance lists / letters YES/NO
- 30 Disallowance list :- All disallowance from or objectionable items noticed YES/NO

Estt Check List

in Establishment Bills has been communicated to the officer who submitted the bills through disallowance lists. The reasons for disallowance or objection has been stated clearly & concisely, the rule & order s on which each allowance or objection is based being mentioned

31 Check of Paid Vouchers

- | | | |
|------|--|--------|
| 31.1 | The name of payee mentioned in the bills tally with the signatures obtained in acknowledgement of the amount paid. | YES/NO |
| 31.2 | Where a person other than payee himself has received the amount, the payment has been made under proper authority. | YES/NO |
| 31.3 | The necessary Unpaid Wages List and Treasury/ Bank receipts have been received for the amounts returned as unpaid | YES/NO |
| 31.4 | There are no bills outstanding with the chief cashier beyond the period permitted | YES/NO |