



दक्षिण रेलवे / SOUTHERN RAILWAY

सं. / No.P(R)182/P/Vol.VII

प्रधान कार्यालय / Headquarters Office
कार्मिक शाखा / Personnel Branch
चेन्नै Chennai - 600 003
दि. / Dated: 20-06-2018

पी बी सी सं / PBC No:113 / 2018

All PHODs / DRMs / CWMs / CEWE / CAO / CPM / Dy.CPOs / Sr.DPOs /
DPOs / SPOs / WPOs / APOs of HQ / Divisions / Workshops / other Units,
etc.,


(As per mailing list –'A')

विषय/Sub : Fraud in Salary Bills in Delhi Division. Northern
Railway – Reports and validations in IPAS.

A copy of Railway Board letter No. 2018/AC-II/25/1 dated 17-05-2018 on
the above subject is enclosed for information, guidance and necessary action.

Railway Board's letter dated 27-02-2018 referred therein has been
circulated as PBC No. 48 / 2018.

संलग्न / Encl: as above


(V. SRINIVASAN)
वरिष्ठ कार्मिक अधिकारी/नियम
Senior Personnel Officer/Rules
For Principal Chief Personnel Officer

प्रतिलिपि / Copy to : The Genl Secy / SRMU
The Genl Secy / AISCSTREA
The Genl Secy / AIOBCREA

The Genl Secy / NFIR

**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**

SR | Chennai

01 JUN 2018

(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