

# INTERNATIONAL JOURNAL OF RESEARCH IN COMPUTER APPLICATION & MANAGEMENT

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**A STUDY ON PAYROLL MANAGEMENT: SOUTH CENTRAL RAILWAY**

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**ABSTRACT**

*Payroll is an important activity in any organization. Payroll software has been specially designed to provision the automation of the payroll system. With our payroll software, it is possible to maximize the potential of payroll through timely and accurate salary processing, efficient handling of reimbursements, loans & advances and Government of India statutory requirements including all PF, ESIC and TDS. In a globalized organization the impedance of federal and state government laws need all employers to comply with wage and hourly standards to ensure all employees are paid salary on time. The Personnel Department of SCR (South Central Railway) deals with all aspects of human resource management right from recruitment to post retirement. The Personnel Department is dedicated, responsive and sensitive to the needs of the employees. Personnel department strives in keeping the work force satisfied and motivated by promptly attending to the employees and their welfare by means of sincere, efficient and transparent working.*

**KEYWORDS**

organization, payroll, requirement, salary.

**1. INTRODUCTION**

In a company, payroll is the sum of all financial records of salaries for an employee, wages, bonuses and deductions. In accounting, payroll refers to the amount paid to employees for services they provided during a certain period of time. Payroll plays a major role in a company for several reasons. From an accounting perspective, payroll is crucial because payroll and payroll taxes considerably affect the net income of most companies and they are subject to laws and regulations.

The primary mission of the payroll department is to ensure that all employees are paid accurately and timely with the correct withholdings and deductions, and to ensure the withholdings and deductions are remitted in a timely manner. This includes salary payments, tax withholdings, and deductions from a paycheck.

Payroll can also refer to the list of employees of a business and the amount of compensation that is due to each of them. Payroll is a major expense for most businesses and is almost always deductible as such. Payroll can differ from one pay period to another due to overtime, sick pay and other variables.

**Compensation** provided to an owner whose private real property is seized by the government's power of eminent domain, which allows it to take such property for public use. For example, when the national highway system was being constructed in the 1950s, many homeowners had their property seized through eminent domain because the government wanted the land to build the highway system. The just compensation remedy is provided by the Fifth Amendment's taking clause, and is usually considered to be fair market value. However, what the government considers just compensation may not be considered as such by the person whose property is seized.

One reason why an individual who loses his home to eminent domain may not consider the fair market value of the property to be just compensation is because it does not take into account the time, stress, and expense of locating, purchasing, and moving to a new property. Just compensation also fails to account for the loss of neighborhood social networks or the emotional ties the owner may have to the property.

**1.1 OBJECTIVES OF THE STUDY**

- **PRIMARY**
  - To conduct an in-depth study on payroll system followed in the south central railway.
- **SECONDARY**
  - To understand the HR roll in Payroll.
  - To review the effectiveness of the Payroll Management system of South Central Railways
  - To find about the software's used in Payroll process and satisfactory level of employees using this software's.
  - To increase to the fullest the employee's job satisfaction.
  - To analysis whether these software's are user friendly.
  - To develop and maintain a quality of work life.

**1.2 SCOPE OF THE STUDY**

This study is designed to develop a Computerized Payroll System for South Central Railways (SCR). It covers the process of preparing the Pay slip of each employee, the regular and job order employee, keeping of records safety and computing the exact wages of each employee, including the stored report list of employees such as monthly salary. The scope of the industry is vast in area which must be covered from all the information throughout the industry. Mostly the Indian railways are considered for the study. The study provides a clear idea on growth of railways industry from past to the scenario and its scope in the future.

**1.3 LIMITATIONS OF THE STUDY**

- The study is restricted only to the SCR Secunderabad Division., and cannot be generalized.
- One of the important limitations of the study was "Lack of time", through the respondent of the study were due to the time constraints the sample size was limited.
- This research had difficulty with most of the respondents, as they were busy with their works.
- The respondent attitude did not allow me to get their true feelings.
- The result of the study is subjected to personal bias of employees.
- An exhaustive study could not be carried out in view of the size of the organization and limited time available.



## 1.4 METHODOLOGY OF THE STUDY

The **primary data** are those which are collected afresh and for the first time, and thus happen to be original in character. Here structured questionnaire is used as a tool by asking a set of standardized questions.

The **secondary data** are those which have already been collected by someone else and which have already been passed through the statistical process.

Sample Size: 50

## 2. REVIEW OF LITERATURE

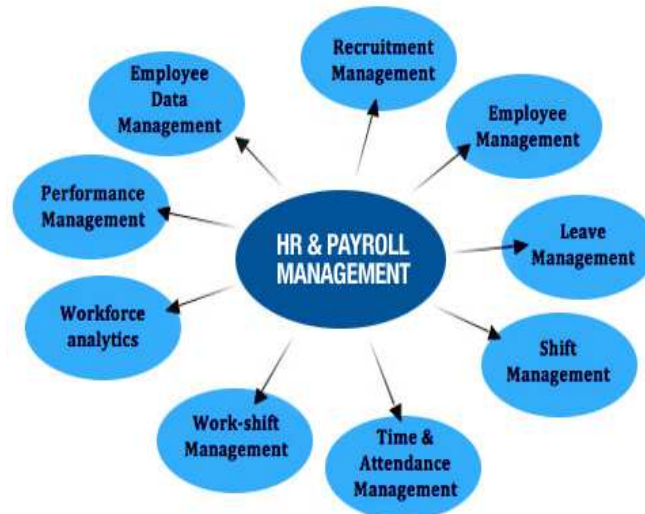
A Human Resource Management System (HRMS) or Human Resource Information System (HRIS) refers to the systems and processes at the intersection between human resource management (HRM) and information technology. It merges HRM as a discipline and in particular its basic HR activities and processes with the information technology field, whereas the programming of data processing systems evolved into standardized routines and packages of Enterprise Resource Planning (ERP) software. On the whole, these ERP systems have their origin on software that integrates information from different applications into one universal database. The linkage of its financial and human resource modules through one database is the most important distinction to the individually and proprietary developed predecessors, which makes this software application both rigid and flexible.

The function of Human Resources departments is generally administrative and common to all organizations. Organizations may have formalized selection, evaluation, and payroll processes. Efficient and effective management of "Human Capital" progressed to an increasingly imperative and complex process. The HR function consists of tracking existing employee data which traditionally includes personal histories, skills, capabilities, accomplishments and salary. To reduce the manual workload of these administrative activities, organizations began to electronically automate many of these processes by introducing specialized Human Resource Management Systems.

HR executives rely on internal or external IT professionals to develop and maintain an integrated HRMS. Before the *client-server* architecture evolved in the late 1980s, many HR automation processes were relegated to mainframe computers that could handle large amounts of data transactions. In consequence of the high capital investment necessary to buy or program proprietary software, these internally developed HRMS were limited to organizations that possessed a large amount of capital. The advent of client-server, Application Service Provider, and Software as a Service SAS or Human Resource Management Systems enabled increasingly higher administrative control of such systems. Currently Human Resource Management Systems encompass:

- Payroll
- Time and Attendance
- Appraisal performance
- Benefits Administration
- HR management Information system
- Recruiting/Learning Management Training System
- Performance Record
- Employee Self-Service
- Scheduling
- Absence Management

EXHIBIT 1: HR & PAYROLL MANAGEMENT



The payroll module automates the pay process by gathering data on employee time and attendance, calculating various deductions and taxes, and generating periodic pay cheques and employee tax reports. Data is generally fed from the human resources and time keeping modules to calculate automatic deposit and manual cheque writing capabilities. This module can encompass all employee-related transactions as well as integrate with existing financial management systems. The time and attendance module gathers standardized time and work related efforts. The most advanced modules provide broad flexibility in data collection methods, labor distribution capabilities and data analysis features. Cost analysis and efficiency metrics are the primary functions.

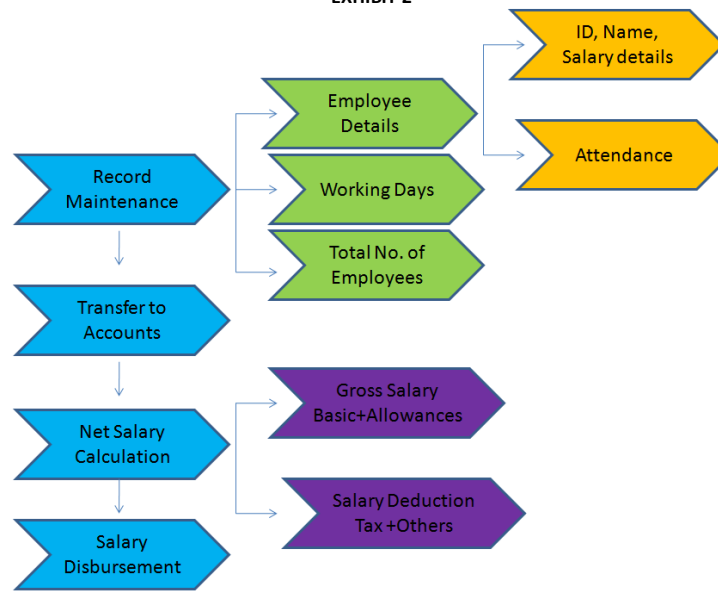
The benefits administration module provides a system for organizations to administer and track employee participation in benefits programs. These typically encompass insurance, compensation, profit sharing and retirement.

The HR management module is a component covering many other HR aspects from application to retirement. The system records basic demographic and address data, selection, training and development, capabilities and skills management, compensation planning records and other related activities. Leading edge systems provide the ability to "read" applications and enter relevant data to applicable database fields, notify employers and provide position management and position control. Human resource management function involves the recruitment, placement, evaluation, compensation and development of the employees of an organization. Initially, businesses used computer based information systems to:

- Produce pay checks and payroll reports;
- Maintain personnel records;
- Pursue Talent Management.

The Employee Self-Service module allows employees to query HR related data and perform some HR transactions over the system. Employees may query their attendance record from the system without asking the information from HR personnel. The module also lets supervisors approve O.T. requests from their subordinates through the system without overloading the task on HR department.

EXHIBIT 2



**SOFTWARE USED IN RAILWAYS FOR PAYROLL PROCESS**

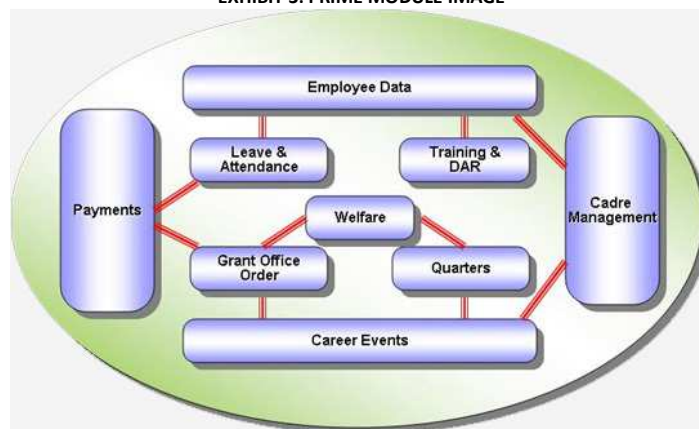
This paper covers the issues arising out of IT Audit of a computerized application - Pay Roll and Independent Modules (PRIME) in three Zonal Railways - Southern Railway (SR), Chennai, Western Railway (WR), Mumbai and South Eastern Railway (SER), Kolkata.

PRIME was initially developed by Southern Railway, Chennai as a pilot project, as a part of the scheme of Railway Board to implement a uniform online payment and accounting system all over Indian Railways. The application was developed and implemented (April 2000), by outsourcing to M/s Facilities India Systems Services Pvt., Ltd. Bangalore (now M/s FI SOFEX) at a cost of Rs.23 lakhs. PRIME was designed and developed for distributed processing in Oracle, Developer 2K (front end) and SCO UNIX (operating system). The processing of transactions on the system could be done either on-line or at designated central locations in batches. The application was designed to monitor various career events of railway employees and to serve as a decision support system for human resource management apart from generating different establishment bills and monitoring recoveries from employees. The focus of IT audit review in the three Zonal Railways was assessing the control environment in which the applications software was being run, along with its adequacy and effectiveness.

Analytical review coupled with substantive testing using CAATs (Computer Assisted Audit Techniques) tools via IDEA (Interactive Data Extraction Analysis) and MS Excel was conducted to assess the reliability of the data processed and produced by the system.

- To support the activities of human resource management as a decision support system rather than as a lifeless automated tool
- To capture and maintain all career events of employees and monitor recoveries from employees on the computerized system
- To process and generate bills for all types of employee claims including regular salary bills from the computerized system
- To generate MIS report required by different departments and units.
- To facilitate re- engineering planned in the function of personnel dept.
- To ensure that no data pertaining to an employee is missed especially career events, payments, recoveries, and service records.
- To ensure that changes in salary like increments, promotions, reversions, recoveries, and etc are taken effect as soon as the event happens.

EXHIBIT 3: PRIME MODULE IMAGE



**3. DATA ANALYSIS**

1) The Clients Satisfaction with the Software Used in South Central Railways for the Pay Roll Processing

Particulars	No. of Respondents	Percentage
Satisfied	15	30
Neutral	30	60
Dissatisfied	5	10
<b>Total</b>	<b>50</b>	<b>100</b>

TABLE 1

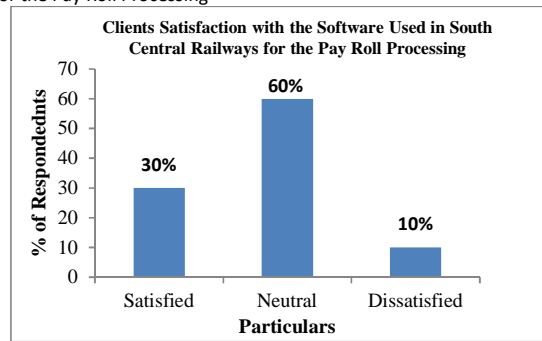


FIG. 1

**Interpretation:** From the above table we can able to know that 30% of the respondents suggested that the client are satisfied with the software used in South Central Railways and 60% of the respondents suggested that the client are neutral with the software used in South Central Railways and 10% of the respondents suggested that the client are dissatisfied with the software used in South Central Railways.

2) Whether the software is user friendly

Particulars	No. of Respondents	Percentage
Yes	28	56
No	22	44
<b>Total</b>	<b>50</b>	<b>100</b>

TABLE 2

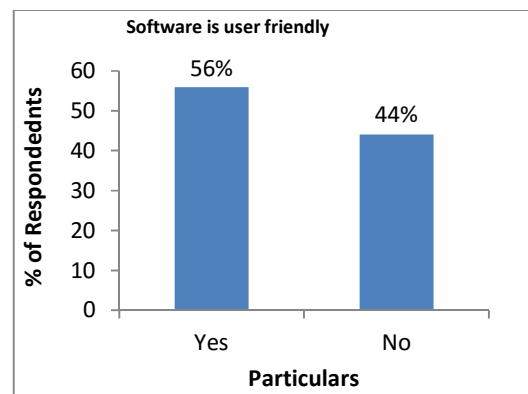


FIG. 2

**Interpretation:** From the above table we can able to know that 56% of the respondents suggested that the software is user friendly and 44% of the respondents suggested that the software is not user friendly.

3) Complaints regarding the loading of pay sheet into prime

Particulars	No. of Respondents	Percentage
Satisfied	20	40
Neutral	15	30
Dissatisfied	15	30
<b>Total</b>	<b>50</b>	<b>100</b>

TABLE 3

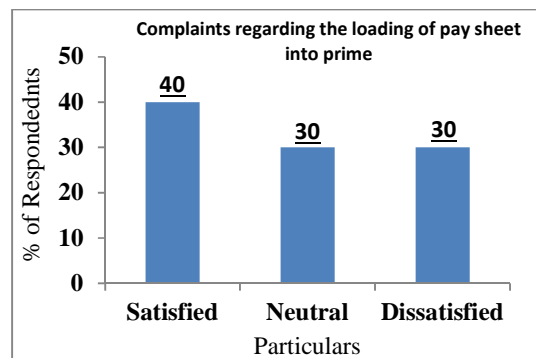


FIG. 3

**Interpretation:** From the above table we can able to know that 40% of the respondents are satisfied with the complaints regarding the loading of pay sheet into prime and 30% of the respondents are neutral with the complaints regarding the loading of pay sheet into prime and 30% of the respondents are dissatisfied with the complaints regarding the loading of pay sheet into prime.

4) Complaints regarding the loading of pay sheet into prime

Particulars	No. of Respondents	Percentage
Yes	33	66
No	17	34
<b>Total</b>	<b>50</b>	<b>100</b>

TABLE 4

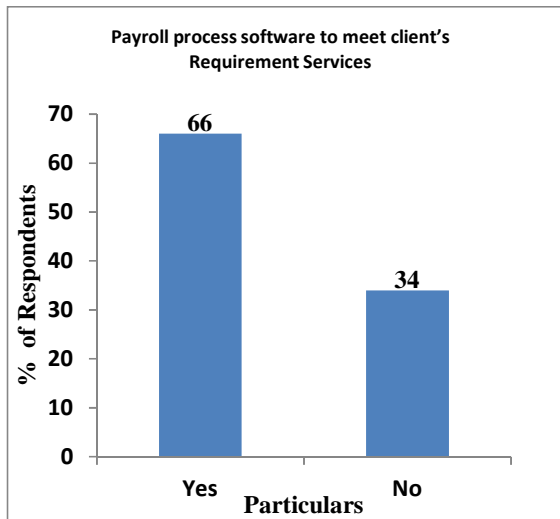


FIG. 4

**Interpretation:** From the above table we can able to know that 66% of the respondents were defined about its payroll process software by the organization to meet client's requirements services and 34% of the respondents were not defined about its payroll process software by the organization to meet client's requirements services.

5) Satisfaction level with the PF Calculation Software

Particulars	No. of Respondents	Percentage
Satisfied	18	36
Neutral	22	44
Dissatisfied	10	20
<b>Total</b>	<b>50</b>	<b>100</b>

TABLE 5

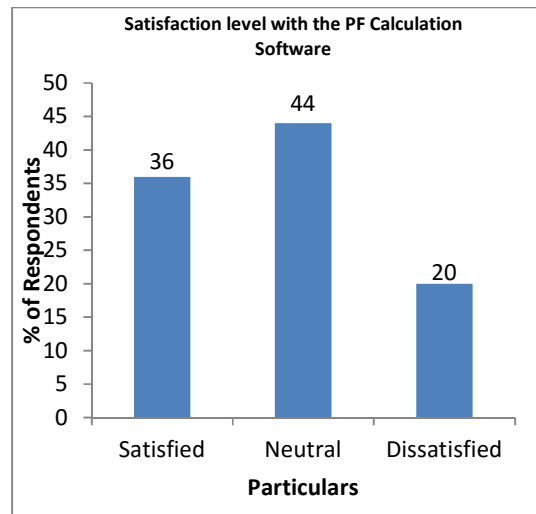


FIG. 5

**Interpretation:** From the above table we can able to know that 36% of the respondents are satisfied with the software to calculating PF and 44% of the respondents are neutral with the software to calculating PF and 20% of the respondents are dissatisfied with the software to calculating PF.

6) Delivery of Payroll Report

Particulars	No. of Respondents	Percentage
Satisfied	23	46
Neutral	17	34
Dissatisfied	10	20
<b>Total</b>	<b>50</b>	<b>100</b>

TABLE 6

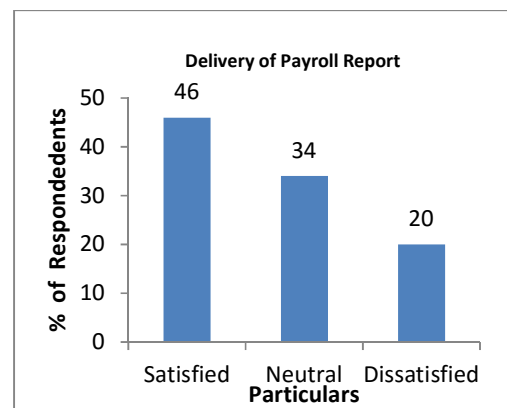


FIG. 6

**Interpretation:** From the above table we can able to know that 46% of the respondents are satisfied with payroll report and 34% of the respondents are neutral with the satisfied with payroll report and 20% of the respondents are dissatisfied with the satisfied with payroll report.

7) Whether complaints are rectified by the organization

Particulars	No. of Respondents	Percentage
Yes	31	62
No	19	38
<b>Total</b>	<b>50</b>	<b>100</b>

TABLE 7

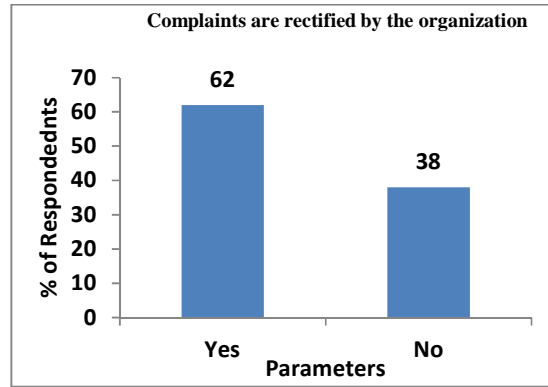


FIG. 7

**Interpretation:** From the above table we can able to know that 62% of the respondent’s complaints are rectified by the organization and 38% of the respondent’s complaints are not rectified by the organization

8) Payment Mode

Particulars	No. of Respondents	Percentage
Cash	0	0
Cheque	0	0
Bank	50	100
<b>Total</b>	<b>50</b>	<b>100</b>

TABLE 8

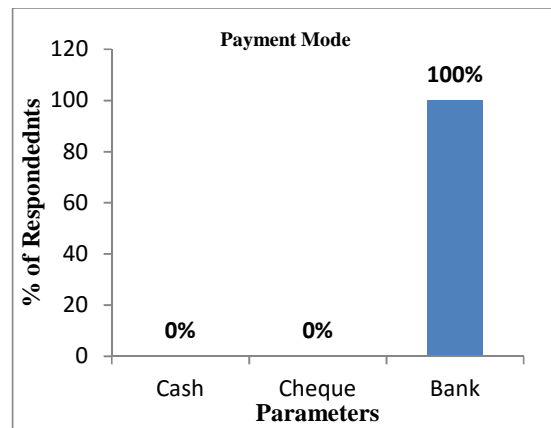


FIG. 8

**Interpretation:** From the above table we can able to understand that all the employees in the South Central Railways are paid though the mode of Bank

9) Whether employees finds it easy to understand the payroll report

Particulars	No. of Respondents	Percentage
Satisfied	33	66
Neutral	12	24
Dissatisfied	5	10
<b>Total</b>	<b>50</b>	<b>100</b>

TABLE 9

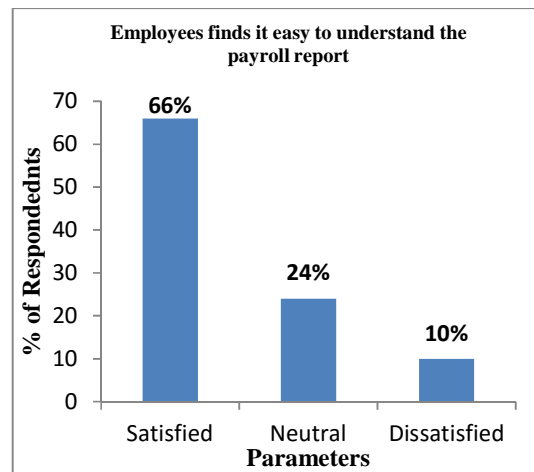


FIG. 9

**Interpretation:** From the above table we can able to know that 66% of the respondents find the payroll report to be easy and simple to understand and 24% of the respondents find the payroll report to be little difficult to understand and 10% of the respondents find the payroll report to be very complicated to understand.

10) Employee’s opinion about the payroll report

Particulars	No. of Respondents	Percentage
Very good	14	28
Good	20	40
Normal	10	20
Poor	6	12
<b>Total</b>	50	100

TABLE NO. 10

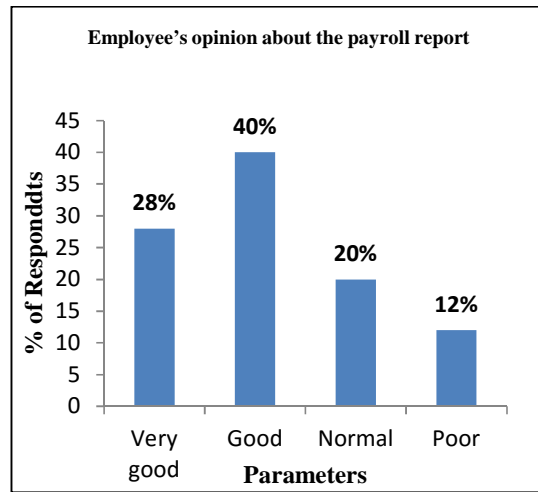


FIG. 10

**Interpretation:** From the above table we can able to know that 28% of the respondents suggested that payroll report is very good and 40% of the respondents suggested that payroll report is good and 20% of the respondents suggested that payroll report is normal and 12% of the respondents suggested that payroll report is poor.

11) Employees pride feel towards the work

Particulars	No. of Respondents	Percentage
Yes	47	94
No	3	6
<b>Total</b>	50	100

TABLE 11

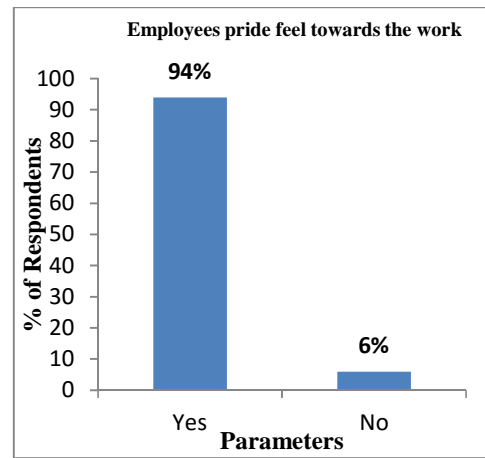


FIG. 11

**Interpretation:** From the above table we can able to know that 94% of the respondents feel pride to work for the organization and 6% of the respondents doesn't feel pride to work for the organization

12) Whether employees satisfaction level with salary package?

Particulars	No. of Respondents	Percentage
Satisfied	36	72
Neutral	14	28
Dissatisfied	0	0
<b>Total</b>	50	100

TABLE 12

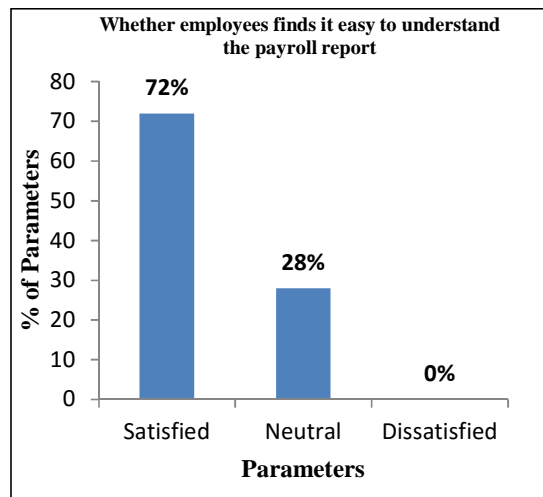


FIG. 12

**Interpretation:** From the above table we can able to know that 72% of the respondents are satisfied with their salary package and 28% of the respondents are neutral with their salary package

13) Employee’s satisfaction with the functions of co-operative society

Particulars	No. of Respondents	Percentage
Yes	28	56
No	22	44
<b>Total</b>	<b>50</b>	<b>100</b>

TABLE 13

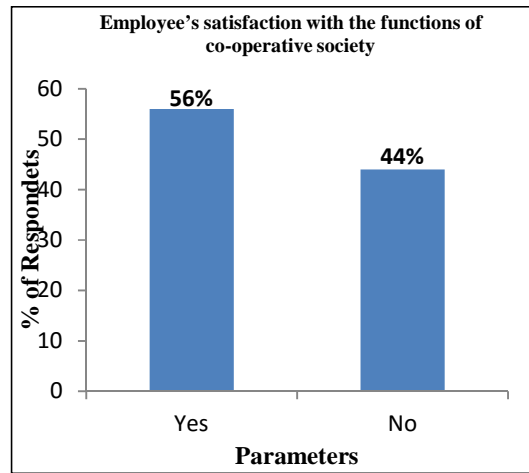


FIG. 13

**Interpretation:** From the above table we can able to know that 54% of the respondents are satisfied with the functions of co-operative society and 44% are not satisfied with the functions of co-operative society.

14) Employee’s satisfaction level with the facilities provided by the Company

Particulars	No. of Respondents	Percentage
Yes	40	80
No	10	20
<b>Total</b>	<b>50</b>	<b>100</b>

TABLE 14

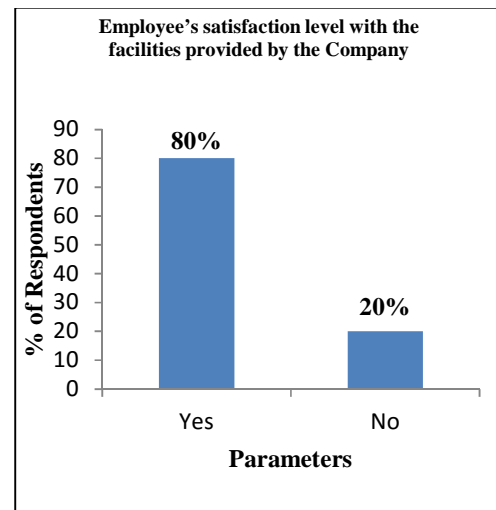


FIG. 14

**Interpretation:** From the above table we can able to know that 80% of the respondents are satisfied with the facilities provided by the company and 20% are not satisfied with the facilities provided by the company.

4. FINDINGS

- Being a government organization, the reservation policy as per the government directions issued from time to time is meticulously followed in railways.
- The payroll process has online access and reporting capability.
- This payroll process provides Security, Access and Control as required by different user groups
- In order to promote saving attitude, co-operative society is working.
- This payroll process helps in integration of payroll related functions in single system. The payroll process helps two-way communication with end-users and allowing room for employees to verify, request for updates for any data mismatch or errors in pay-slip. The payroll process used in railways is satisfactory and also user friendly.
- Most of employees feel that payroll reports are easy to understand.
- The employees feel proud to work in railways.

5. SUGGESTION

- Railways need to draw up a fully-fledged IT policy, implementation plan, adequate documentation and security policy in respect of application systems and physical storage of data.
- Railways need to strengthen the standards of IT control such as segregation of duties, logical access controls and change management control.
- PRIME system ensures that changes in salary like increments, promotions, reversions, recoveries, and etc are taken effect as soon as the event happens.
- Railway administration should bring out a proper plan including fixation of a suitable target date so that PRIME can be implemented with proper validation checks in a properly controlled environment.
- The application PRIME should be modified and upgraded to include additional data validations in order to eliminate the drawbacks pointed out in the system.

6. CONCLUSION

Railways maintain the huge level of manpower for good service. As far the payroll management is concerned they follow all the rules and regulations framed by the government under various act and regulations. Though PRIME met the Railway’s objectives partially, the application did not conform to normal standards of good IT practices. The application software has been developed without taking into account important conditions governing the calculations of pay, allowances,

advances etc. Controls to ensure transparency and integrity of the database are also lacking in the system. Since the system is run in poorly controlled environment within adequate documentation and has major deficiencies regarding restricting the processing of pay, allowances, advances and recoveries in consonance with relevant rules, the risk of reliance upon the system in its present form was high. Absence of proper security policy and access control mechanisms coupled with absence of audit trail makes the system vulnerable to manipulation. From the study i found that most of the employees are satisfied with the payroll system due to timely pay. Railways providing more social security for the employees family members in terms of medical facility and pension plan. Finally i conclude that every employee feels proud to work in railways and I am very thankful for giving this opportunity to do my project in this organization.

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