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INDIAN INSTITUTE OF TROPICAL METEOROLOGY

PASHAN, PUNE - 411 008

COMPUTER DIVISION

PAY-ROLL ACCOUNTING SYSTEM

O. ABRAHAM  
S. SUDARSANAM

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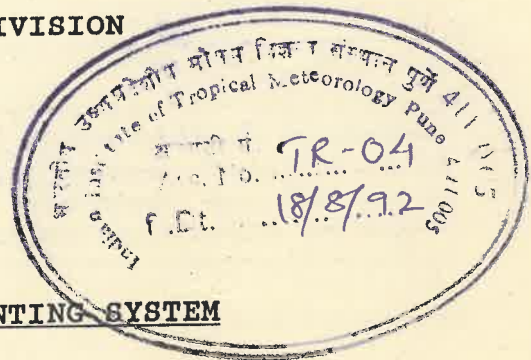
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## P R E F A C E

A study of the existing system of pay-roll preparation was carried out for Accounts Section of Indian Institute of Tropical Meteorology, Pune, in order to simplify the existing manual system.

The system has been designed after detailed discussions with the officers and staff of Accounts section. Any change or amendments in respect of pay and allowances as per Government orders can be incorporated and implemented in the existing system.

The package was tested successfully with the actual data for a period of three months on parallel basis with the existing manual system.

The Package is in operation w.e.f July 1991 and the existing manual system is withdrawn.

## STUDY OF THE EXISTING SYSTEM

### Existing system :

The existing system for preparation of pay-roll is completely a manual system, wherein the entire staff of Accounts section is kept busy for about ten days every month.

### Procedure for preparation of pay-roll :

An exact facsimile of the previous month pay-roll is prepared manually keeping track of entries in the noting register for changes if any to be incorporated while preparing the current pay-roll followed by item wise total and grand total.

### Drawbacks in the existing system :

Overload on staff of Accounts section in case of absenteeism by staff during the pay-roll preparation period.

Other important work gets sidetracked and delayed since the staff are busy in preparing the pay-roll.

### Improvement to the existing system :

The existing system can be kept manual as it is and can be improved only by increasing the manpower or keeping a strict discipline on absenteeism during the period 20th to 28th of the month.

**ALTERNATIVES TO THE EXISTING SYSTEM**

1. Manual system :

The existing manual system can be kept manual increasing the manpower requirements and maintaining strict control on discipline in case of absenteeism.

2. Semi-computerised system :

A semi-computerised system can be developed and implemented to make the pay-roll system more efficient and easily adaptable.

## SYSTEM REPORT

System Name : PAY-ROLL PACKAGE

Designed for : Indian Institute of Tropical Meteorology,  
Pune-8.

Designed by : O. Abraham  
S. Sudarsanam

Objectives :

- i) To generate monthly pay-roll for all employees.
- ii) Consolidated salary disbursement statement to Bank.
- iii) Data for calculation of Income Tax.
- iv) Data for calculation of (IITM)GPF, CPF.
- v) Data for calculation of Group Insurance .

Data file INPUT : i) Employee data.  
ii) Changes and discrepancy for employee.

OUTPUT : i) Pay-Roll.  
ii) Input File (Employee) to be used in the  
subsequent month.  
iii) Details of Income and Deductions.  
iv) Statement of salary to Bank.  
and schedules of Provident Fund

Language used : ANSI FORTRAN.

Computer System : i) ND-560/CX.  
ii) IBM compatible Personal Computer.

Data Updation : 20th of every month.

Processing : 21st of the month.

End user : Accounts Section.

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**Limitation of the Package :**

- Not a menu driven software hence user has to be acquainted with editing and execution.
- Familiarity with input data field layout.

**Advantages of the Package :**

- Output easy to maintain and handle by Accounts and Audit staff.  
Saves labour work of creation of data for income tax calculation, preparation of EPF slip etc.  
Avoids monotonous work of preparing pay roll.

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**References:**

1. Microsoft FORTRAN optimising compiler ver. 4.00
2. Microsoft Disk Operating System ver. 4.01
3. ND FORTRAN Reference Manual ND-60.145
4. SINTRAN III Reference Manual ND-60.128

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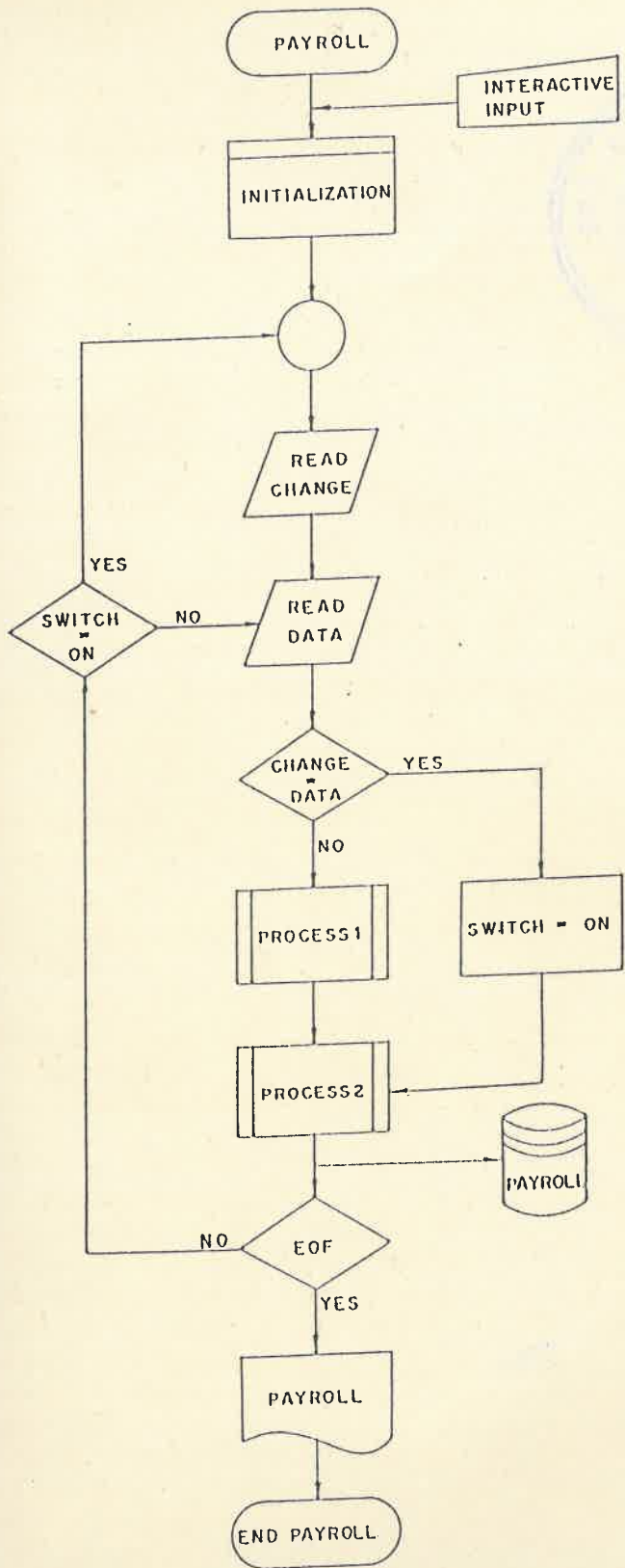


APPLICATION : Pay-roll Accounting Package

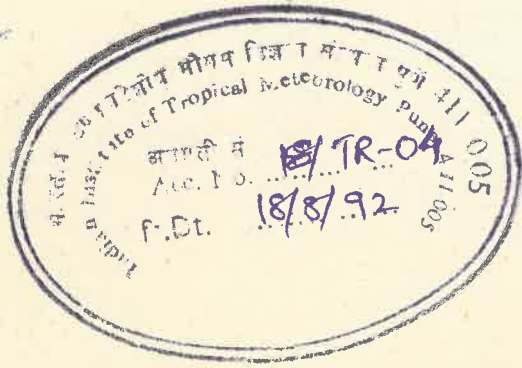
FILE NAME : Pay:Data  
 ORGANISATION : Sequential  
 KEY : Employee Number

PURPOSE : Pay-roll  
 RECORD LENGTH : 140 Bytes

FIELD NO.	FIELD NAME	TYPE	WIDTH	COLOUMN		REMARK
				FROM	TO	
1	EMPLOYEE NUMBER	N	3	01	03	Key
2	QUARTERS CODE: 0 - 1	N	1	04	04	
3	PROVIDENT FUND CODE: 0 - 4	N	1	05	05	
4	CATEGORY CODE: 1 - 9 & 0	N	1	06	06	
5	PHYSICALLY HANDICAPPED CODE: 0 - 2	N	1	07	07	
6	BENEVOLENT FUND VALUE 2, 5, & 1	N	1	08	08	
7	PROVIDENT FUND NUMBER	N	4	09	12	
8	NAME OF EMPLOYEE	A	18	13	30	
9	DESIGNATION	A	8	31	38	
10	BASIC PAY	N	4	39	42	
11	SPECIAL PAY	N	3	43	45	
12	WASHING ALLOWANCE	N	2	46	47	
13	G.P.F / E.P.F VOLUNTARY CONTRIBTN.	N	4	48	51	
14	G.P.F / E.P.F ADVANCE RECOVERY	N	4	52	55	
15	INCOME TAX RECOVERY	N	4	56	59	
16	LICENCE FEE	N	3	60	62	
17	SALARY SAVING SCHEME (SSS)	N	5	63	67	3+2
18	SCOOTER/CYCLE ADVANCE	N	3	68	70	
19	GROUP INSURANCE	N	2	71	72	
20	HOUSE BUILDING ADVANCE	N	4	73	76	
21	RECOVERY OF PAY	N	6	77	82	4+2
22	TELEPHONE CHARGES	N	5	83	87	3+2
23	FESTIVAL ADVANCE INSTALMENT	N	2	88	89	
24	PROVIDENT FUND INSTALMENT	N	2	90	91	
25	PROVIDENT FUND TOTAL INSTALMENTS	N	2	92	93	
26	SCOOTER/CYCLE INSTALMENT	N	2	94	95	
27	SCOOTER/CYCLE TOTAL INSTALMENTS	N	2	96	97	
28	AMOUNT OF HOUSE BLDG. ADV. RECOV.	N	6	98	103	
29	TOTAL AMOUNT OF HOUSE BLDG. ADV.	N	6	104	109	
30	FAN ADVANCE	N	2	110	111	
31	FAN ADVANCE INSTALMENT	N	2	112	113	
32	FAN ADVANCE TOTAL INSTALMENT	N	2	114	115	
33	TUTION FEES	N	4	116	119	
34	INTREST ON SCOOTER/CYCLE ADVANCE	N	4	120	123	
35	SALARY ADVANCE	N	4	124	127	
36	A/C NO. OF SBI-NCL BANK	N	4	128	131	
37	OVERTIME ALLOWANCE	N	3	132	134	
38	G.P.F ARREARS	N	3	135	137	
39	E.P.F ARREARS	N	3	138	140	



FLOWCHART : PAYROLL



भारतीय उष्णकटिबंधीय मौसम विज्ञान संस्थान पुणे 411 005  
Indian Institute of Tropical Meteorology Pune 411 005

आवृत्ति सं. TR-04  
Acc. No. ....

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