



दक्षिण मध्य रेलवे SOUTH CENTRAL RAILWAY
प्रमुख वित्त सलाहकार का कार्यालय
PRINCIPAL FINANCIAL ADVISER'S OFFICE
रेल निलयम RAIL NILAYAM, सिक्कंदराबाद SECUNDERABAD-500025

सं No.एएडी AAD/EO2/2023-2024/Spl.

दि Date: 20.03.2024

अधिसूचना NOTIFICATION

Sub: Formation of panel for filling up of Group 'B' posts of **AFAs/ ADFMs** in Accounts Department against **30% LDCE** quota through Centralized Computer Based Objective Type Examination (CBT) under the special Group 'B' selection drive to be conducted by NAIR.

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Further to this office Notification No. AAD/E01/2023-2024/Spl. dated 03-01-2024 and as per Railway Board's letter No. E(GP)2022/2/4 dated 14.03.2024, it has been decided to conduct the Limited Departmental Competitive Examination (LDCE) to fill up the vacancies earmarked for 30% quota.

1. VACANCIES AND RESERVATION:

As already indicated in the 70% Selection Notification, the number of vacancies assessed by reckoning up to 50% STS & up to 100% of JTS/Gr.A vacancies as on 01.10.2023 for the 30% segment are as under:

Segment	UR	SC	ST	Total
30%	01	00	00	01

The cut-off date for assessment of eligibility of candidates for this special Group 'B' Selection drive examination is retained as 01.01.2023.

2. DATE OF CENTRALIZED CBT:

In terms of Railway Board's Lr. No. E(GP)2022/2/4 dated 14.03.2024, **the tentative date of examination for 30% LDCE to be conducted through Centralized CBT is 23.06.2024**. Exact time and venue for the Centralized CBT along with other details will be announced in due course.

3. ELIGIBILITY:

For Group 'B' selections (30% LDCE quota), Group 'C' employees of Accounts Department working in P.B-2 (Rs.9300-34800) with Grade Pay of Rs.4200 / Level 6 in 7th CPC Pay Matrix and above with 05 years of non-fortuitous service in the grade (including non-fortuitous service rendered in the corresponding pre-revised grades) in Accounts Department and who have qualified in the Appendix-3 IREM Examination will be eligible. The eligibility conditions should have been fulfilled as on 01-01-2023.

4. PATTERN OF EXAMINATION (CBT):

The Centralized CBT for 30% LDCE will be held in terms of instructions contained in Railway Board's Lr. Nos. E(GP)2022/2/4 dated 28.06.2022 & 22.07.2022 according to which the revised structure and distribution of marks for the single paper in LDCE for promotion to Group 'B' post of AFA in Accounts Department will be as follows:-

a(i)	Professional Subject	Questions
	General Principles of Govt Accounting and Audit with Special Reference to Railways	15
	Books and Budget including Traffic Book	15
	Traffic Accounts and Statistics	15
	Establishment	15
	General Expenditure	15
	Workshop Accounts	15
	Stores Accounts	15
		105

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a(ii)	General Knowledge including optional questions of 15 marks on Official Language Policy and Rules	40
a(iii)	Management Accounting and Financial Justification for expenditure	30
	Total	175
b)	Qualifying marks	90
c)	Duration	3 Hours

Note:

- (i) Question paper will have 175 questions out of which 150 questions are to be attempted.
- (ii) 1 mark will be allotted for every correct answer. There shall be negative marking for incorrect answers and 1/3rd of marks allotted for each question will be deducted for every wrong answer.

The candidates who qualify in the Centralized CBT will only be sent for medical examination and the candidates found fit in the prescribed medical examination shall be called for viva-voce.

5. RECORD OF SERVICE & VIVA-VOCE:

Viva- voce	Max. 25 Marks	Qualifying Marks 30 (including at least 15 marks in the Record of service)
Record of Service	Max. 25 Marks	

(Authority: Board's Lr. No. E(GP)88/2/111 dated 20-08-1991)

There will be no grading of successful candidates, as 'OUTSTANDING', 'VERY GOOD' etc. After viva-voce, the names will be arranged in the order of merit, on the basis of the total marks obtained by each of the candidate.

6. SYLLABUS: In terms of Railway Board's letter No. E(GP)2022/2/4 dated 07.11.2022, the prescribed syllabus for Establishment Rules and Financial Rules for promotion to Group 'B' posts - 30% LDCE is enclosed as **Annexure-A** (2 pages).

Further, vide Railway Board's letter No. E(GP)2022/2/4 dated 07.12.2022, the syllabus prescribed for 30% LDCE in respect of Group 'B' post of AFA in Accounts Department is modified as under:

1) **Professional Subjects:**

- i) General Principles of Govt. Accounts and Audit with Special Reference to Railways.
- ii) Books and Budget including Traffic Book
- iii) Traffic Accounts and Statistics
- iv) Establishment
- v) General Expenditure
- vi) Workshop Accounts
- vii) Stores Accounts

2) Management Accounting and Financial Justification for expenditure.

The syllabus and books of reference prescribed for papers on subjects like Management Accounting and Cost Accounting is given below :-

i) FINANCIAL JUSTIFICATION FOR EXPENDITURE:

Techniques of assessment and evaluation of profitability of capital investments. Techniques of financial appraisal applied to different investment proposals – New lines, Electrification, Diesellisation, New production units and repair workshops, Computerization, Examination of alternatives e.g. make or buy, lease or buy, Departmental vs. Contract works.

Recommended Reading:

1. Indian Railway Financial Code
2. Indian Railway Engineering Code
3. Techniques of Financial Analysis – E.A.Helfort
4. Report by the committee on Techniques of Financial Appraisal of Railway Projects

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ii) TRAFFIC COSTING ON INDIAN RAILWAYS:

Concepts of Costing – Costing of Goods and Coaching Services – Costs and rate making.

Recommended Reading:

Hand book on Traffic Costing published by the Ministry of Railways.

iii) MANAGEMENT ACCOUNTING:

- Functions and role of Management Accountant – Tools of Financial analysis including Ratio Analysis – Break-even-Analysis.
- Accounting Analysis for Managerial Planning – factors in planning – forecasts useful in planning.
- Communication and controls – accounting reports for administrative controls.
- Control of operation (Budgetary Control) – Cash, Capital and Operating Budget – Performance Budgeting – Responsibility
- Centres, Integrated Budget – Performance units and Zero based budget.
- Control of Operations (Costing) – Costing system – Standard Costing – Managerial Costing – Costing and managerial decisions.

Recommended Reading:

1. Management Accountancy – J Batty
2. Financial Management – S C Kuchhal
3. Management Accounting – N L Hingorani & Others.

The eligible candidates who are desirous of appearing in the examination may indicate their willingness in the application enclosed as **Annexure-B**.

The application for appearing in the examination should be submitted to PFA/Admn./South Central Railway/Secunderabad in the enclosed Proforma (**Annexure-B**) through proper channel, so as to reach this office latest by **08.04.2024**. The Unit Controlling officers (Other than HQrs.) should ensure that the details furnished by the candidates in the applications are verified with their Service Registers before forwarding to HQrs. Late applications will not be entertained. If there are no candidates a 'NIL' report should be sent.

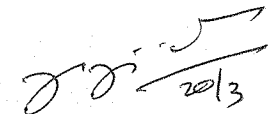
Further, with regard to the CBT examination, please find enclosed a prescribed Proforma (**Annexure-C**) issued by Director General/NAIR/BRC to furnish the mandatory information of the candidates appearing for the Group 'B' selections through Centralized CBT. The controlling officers are requested to kindly forward the **Annexure-C** duly filled in by the candidates to this office for further process.

As the selection is through 30% LDCE by calling volunteers, no supplementary examination will be held under any circumstances for absentees.

The Notification is also available at www.scr.indianrailways.gov.in

Please acknowledge receipt.

This issues with the approval of the competent authority.


(डी.सी.दिवाकर D.C.Divakar)
वसविस/सा Sr.AFA/G
कृते प्र वि स/सिकं for P F A / SC

Copy to:

DG/NAIR, National Academy of Indian Railways (NAIR), Lalbaug, Vadodara – 390004 for kind information.

PFA/CONS., FA&CAO/T&CM, ADG/IRIFM, SDGM/SC, Director/IRISET/SC, CAO/C/SC, CPM/RE/SC

FA&CAO/T, FA&CAO/Stat.&Tfc.Costing, FA&CAO/C-I, FA&CAO/S&W, FA&CAO/C-II, FA&CAO/F&B, Secy. to GM/SC

Dy.CPO/GAZ., for kind information and necessary action.

Sr.DFMs/SC, HYB, BZA, GTL, NED, GNT, Dy.CAO/G, Dy.FA&CAO/WS/LGD,

Dy.CVO/Accts./SC

WAO/RYPs, Sr.AFAs/CN TPTY & BZA

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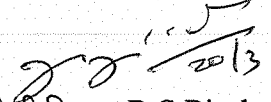
AWAO/CRS/TPTY, AFA/CN/NED

Sr.VO(G)/SC, PS (Gr.I) to PFA

Dy.CSTE/P/SC, Dy.CSTE/C/SC, Dy. CE/C/NZB, Dy.CE/C-I/SC, Dy.CE/C-III/SC, Dy.CE/C-IV/SC, Dy.CE/C-I/BZA, Dy.CE/C-II/BZA, Dy.CE/C/GTL, Dy.CE/C/GNT, Dy.CE/C/NED, Dy.CE/C/TPTY, Dy.CEE/C/TRD/SC, Dy.CE/C-I/KZJ, Dy.CE/C-II/KZJ, Dy.CSTE/C/GTL, Dy.CSTE/P/BZA, Dy.CSTE/C/BZA, Dy.CSTE/P/Tele/SC, Dy.CEE/C/OHE/SC, Dy.CEE/RE/SC, Dy.CE/CPOH/RYPs
TCO/SC, S&AO/SC, XEN/RE/SC

Secretary/SCRMU, Secretary/SCRES, Secretary/AIRESC&ST Association

All Branch Officers at Hqrs.


(डी.सी.दिवाकर D.C.Divakar)
वसविस/सा Sr.AFA/G
कृते प्र वि स/सिकं for P F A / SC

Syllabus for promotion to Group- B posts - 70% selection and 30% LDCE.

Syllabus for Establishment Rules:

1. Organization of the Personnel Department in Railways objectives functions and policies of Personnel Department.
2. Recruitment and Training, Classification of Services, Recruitment in Different services, Railway Recruitment Boards & Railway Recruitment Cells Compassionate Ground Appointments, Initial & In Service Training, Refresher Courses, Central Training Institutes, Training Centers in Zones, Divisions & Workshops, Training Modules for different posts, Training under Apprentices Act, Online Training, APARs.
3. General conditions of service in Railways, Seniority, Lien, Inter Railway & Inter Division transfers, Deputation, Promotion Policy & methods. Selection, Suitability, Trade Tests, Leave Rules, Pass Rules, Joining Time Reservation policy, HOER, Overtime, Payment of wages, current CPC Pay Rules, Advances in Railways.
4. Manpower planning, Rightsizing & Benchmarking, creation, extension and surrender of posts, creation of posts against new assets, different types of posts including workcharged posts.
5. The Railway Servants (Discipline & Appeal) Rules, 1968 and related instructions.
6. The Railway Services (Conduct) Rules, 1966 and related instructions.
7. Retirement benefits, qualifying service, pension, family pension, commutation gratuity, new pension scheme.
8. Staff welfare, SBF, Railway institutes, Railway schools, Ex-gratia payment, Incentive Bouns Scheme, Staff Grievances Redressal Mechanisms.
9. Industrial relations in Railways, recognized trade unions, industrial disputes. The Industrial Disputes Act, 1947. The Industrial Relations Code, 2020. The Trade Unions Act, 1926, PNM, PREM, JCM, Various Associations & Informal Meetings.
10. The Factories Act, 1948. The workmen's Compensation Act, 1923. Functions of Labour Enforcement Officers, Right to Information Act.
11. The scope of Information Technology in Railway e – office. HRMS, IPAS , LIMBS, ARPAN, CPGRAMS, ANUBHAV etc.

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Syllabus for Financial Rules:

1. Parliamentary Control over Railway Finance, Public Accountability, Canons of Financial Propriety.
2. Railway Budget - Budgetary terms, Types of Budgets, Budget cycle, Demand of Grants, Budgetary and Financial Reviews.
3. Rules of Allocation - Classification of expenditure - Control of expenditure - Responsibility Accounting - Performance Budgeting - Exchequer Control - Financial Results of Working lines.
4. Works Programme - Financial justification of Works - Surveys - Preparation of Estimates - Capital Budget - Control over Capital Expenditure - Reappropriation of Funds.
5. Financial control over Stores Expenditure - Purchase and Stores Keeping Procedure - Inventory Control and ABC Analysis.
6. Financial & Cost Control in Railway Workshops/Sheds/Units.
7. Rules and procedure relating to Tenders and contracts for execution of works and Procurement of Stores, M&P Programme and RSP.
8. Procedure for Possessing and finalizing Audit Objections and Draft Paras.
9. Delegation of Powers.
10. Losses, Frauds and Embezzlements.
11. General Financial Rules
12. Government e-Market (GeM)
13. Classification of Railway Revenue (Earnings)
14. Information Technology in general with specific reference to Railway's IT Applications
15. Taxation matters with special focus on GST & Income Tax
16. Organization of CGA and C&AG
17. Any other topic felt necessary from time to time

Annexure-B**Application to appear in the Limited Departmental Competitive Examination
(30% QUOTA) for the Group 'B' post of AFA/ADFM in Accounts Department
under the special Group 'B' selection drive**

1	Name (in Block letters)	
2	Designation and Present Grade	
3	Office in which working	
4	Date of Birth	
5	Date of Appointment to Railway Service	
6	Year of Passing App. 3 IREM	
7	Date from which working in P.B.-2 with G.P. Rs.4200/-(6 th PC)/ Level 6 in 7 th PC & above on regular measure (including non-fortuitous service rendered in the corresponding pre-revised grades) in Accounts Department :	
	P.B-2 with G.P. Rs.5400 (6 th PC)/ Level 9 in 7 th PC	
	P.B-2 with G.P. Rs.4800 (6 th PC)/ Level 8 in 7 th PC	
	P.B-2 with G.P. Rs.4200 (6 th PC)/ Level 6 in 7 th PC	
8	Service rendered in P.B-2 with G.P. Rs.4200 (6 th PC)/ Level 6 in 7 th PC and above as on 01-01-2023	____ Years ____ Months ____ Days
9	Whether belongs to SC/ST/UR	
10	Language in which (English / Hindi) it is proposed to write the Examination	

I wish to appear for the above LDCE in reference to PFA's Notification No. AAD/E02/2023-2024/Spl. dated 20-03-2024.

Date:

Signature of the Employee
Mobile No:

No.

Date:

The particulars furnished above are verified and found to be correct. The employee is eligible to appear for the examination. The application is hereby forwarded to PFA/Admn./S.C.Rly./SC for further necessary action.

Controlling officer

Annexure-C

Mandatory information in notifications for Gr-“B” selections		
Sl.No.	Particulars	
1	Railway / PU	
2	Post Name	
3	Name of the applicant	
4	IPASS number (11 digit employee ID)	
5	HRMS ID	
6	Designation	
7	Mobile No:	
8	Email ID	
9	Place of posting	
10	Division / Workshop /Unit	
11	Controlling Officer	
12	D.O.B (DD/MM/YYYY)	
13	Community (UR/ SC/ ST)	
14	Whether a PwBD requiring scribe*	

Signature of the applicant

Forwarded to PFA/Admn./S.C.Rly./SC for further necessary action.

Controlling Officer