



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



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**PFAs**

**All Zonal Railways/ PUs.**

**Sub: Introduction of Objective Type Questions in Appendix III A IREM Examination for filling up of the posts of Sr.SO(A/cs), Sr.TIA & Sr.ISA and merger of these Supervisory Staff of Accounts Department.**

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The matter regarding introduction of objective type questions in Appendix III A IREM Examination for filling up of the posts of Sr.SO(A/cs), Sr.TIA & Sr.ISA and merger of supervisory staff of Accounts Department has been under consideration of Board for some time.

It has now been decided:-

- I. To introduce objective type questions.
  - II. To merge the three streams of Sr.SO(A/cs), Sr.TIA & Sr.ISA with prospective effect and allowing supervisory staff to work in all the three streams to acquire knowledge and experience of Accounts Department as a whole.
2. The Examination Pattern of Appendix-III A IREM examination will broadly be as under:
- a) Appendix-3 IREM examination will continue to be conducted by Railway Board. All the papers will be without books. The examinations will be Computer Based Tests (CBT).
  - b) Merged Appendix-3 IREM examination will have 3 objective question papers of 100 MCQs each (2 hours) and one subjective question paper with multiple sections (3 hours).
  - c) The combined marks of objective and subjective papers will determine the position of candidates in merit list.
  - d) Subjective paper will be conducted through online mode.
  - e) There will be no cap on the maximum number of attempts to appear in Appendix III examination.
  - f) Evaluation of the paper will be as follows:

To pass the exam, candidate will have to pass the objective and subjective papers individually and will have to secure minimum marks in aggregate (of objective papers) also to pass the exam.

- (i) The pass marks for each of the objective question paper will be 40% with extant instructions of relaxation for reserved categories . However the aggregate marks for 3 Objective type of papers should be at 45% with extant instructions of relaxation for reserved categories.
- (ii) The exemption for taking paper in the subsequent attempts will be 60%. The exemption will only stay for 5 years, beyond which the paper needs to be taken again.
- (iii) Pass marks for subjective paper will be 40% with extant instructions of relaxation for reserved categories.
- (iv) Negative Marking-There will be negative mark of 0.25 for each of the wrong answers in objective type question paper.
- (v) Subjective paper will be corrected, only in the event of fulfilling both conditions (i) and (ii) as applicable.
- (vi) The examination will be bilingual in Hindi/English as per the option of the candidates.

3.

A. Objective type question paper will cover broadly the following subjects :

- a. General Rules & Procedures, Establishment, PF/NPS, Pension, Labour Laws and Associated Finance, Expenditure, Budget & Book Keeping.
- b. Stores, Workshop, COS Procedures, Workshop Costing and Associated Finance, Expenditure, Budget & Book Keeping.
- c. Traffic Accounts, Traffic Statistics/Costing, Station Accounts and Associated Finance, Accounting & Book Keeping.

B. Subjective paper will broadly cover the following:-

- a. One section will be on General Essay, Letters & Precis.
- b. There will be one compulsory question on Rajbhasha.
- c. The remaining parts will test practical aspect of Finance and Accounts, approaching the finance case, comprehending the issue and conclusions arrived thereby.
- d. Numerical questions related to Advanced Book Keeping will be incorporated to judge analytical ability of the candidate for which use of calculator will be allowed.

A and B above are indicative. Detailed syllabus will follow.

4. The detailed policy guidelines/ instructions on implementation of new pattern of Appendix IIIA IREM Examination and merger of supervisory cadre of Accounts Department will follow.

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(Roopa Srinivasan) 15/12/2022  
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