G. GENERAL SYLLABUS OF ACCOUNTS DEPTT.

1. Functions of Accounts Deptt. & its relation with other Deptts.

2. Preparation of Railway Revenue Budget- Annual Development Programm -New Minor works- Budget order - Allocation Rules - Schedule of Power.

3. Financial Justification - Canons of Financial Propriety - Works & Allocation Registers - Control over expenditure - Appropriation Accounts.

4. Classification of Railway Earnings and the procedure of their receipts and accountal payment from station earnings.

5. Dills : Monthly salary bills, supplementary bills, T.A. bills, contingent bills- Imprest cash

6. Inspection : Station Inspection, Stock Verification, Inspection of Executive offices, Disposal of Inspection reports.

7. Losses, Frauds and embezzlement, Dealing with Audit objections.

8. Local Purchase and procedure for submission of Vouchers to the Accounts Department for adjustment .

H- STATISTICS

1. Necessity and Importance of Railway Statistics, Methods of collection of data and compilation of Information Book.
2. Comparative Study of Transport Agencies.
3. M. I. S.
4. Passenger Train and Passenger Train- Kilometres.
5. Coaching Vehicles per Train and Coaching Vehicles Kilometres.
6. Freight Train and Freight Train Kilometres.
7. Freight Wagons per Train and Freight Wagon kilometres.
8. Speed and Net load of Freight Trains.
9. Average Daily Kilometres of a Coaching Vehicles : Percentage Coaching Vehicles under repairs, Average number of Passengers per Vehicle, Average number of Passenger per Train.
10. Average Daily Kilometrage of a Freight Waogn : Percentage of Wagons under repairs: Wagon kilometres per Engine hour : Net Tonne kilometres per wagon day, Average Turn Round of a wagon.
11. Average Daily kilometrage of a Locomotive.
12. Percentage of Locomotive under repairs.
13. Revenue from Passenger Carried, Revenue per Passenger and per Passenger Kilometres, Revenue from Freight Tonnes Carried, Revenue per Tonne and per Tonne kilometres.

"I" MODEL ROOM PRACTICE :

1. Different Classes of Stations,
2. Description of Signaling and Interlocking

3. Different Types of Block Instruments and their working (Double & Single Line).

"J" STORES DEPARTMENT :

1. Stores Organisation, its functions.
2. Procedures for procurement of stores from stores Department.
3. Receipts and Issue of Stores and Accountal thereof.
4. Procedures for procurement of Stores from open market.
5. Floating of Tenders for procurement of stores from open market.
6. Execution of Agreements.

"K" MULTIMODALISM :

1. Multimodal Transport.
2. Transport of Containers
3. Classification of Containers
4. I C D / CFS
5. Freight Forwarding
6. Freight marketing.

"L" COMPUTERIZATION:

1. Hardware.
2. Software
3. Operation.

BANGLADESH RAILWAY TRAINING ACADEMY
HALISHAHAR, CHITTAGONG.

SYLLABUS FOR SRAS TRAINING COURSE, DURATION = 16 WEEKS

(A) Sub : General Rules & Procedure. Marks = 100

Name of Code Books Subject to be taught	Reference	
General Code Vol-I		
1. Railway Finance	Chapter	III
2. Annual Budget	"	IV
3. Revised and Budget Estimates	"	V
4. Appropriation Accounts	"	VI
5. Financial Justification of Rly. Expenditures.	"	VII
6. Control over Expenditure & Financial Propriety.	"	VIII
7. Allocation of Expenditure.	"	IX
8. Contingent Charges	"	XIII
9. Advances & Arrear Claims.	"	XV
10. Bills for Pay & Allowances.	"	XVI
11. Losses frauds and embezzlements	"	XVII
Accounts Code Part-I		
1. Bills for internal check of expenditure	"	II
2. Check of Establishment charges	"	III
3. Results of Internal check.	"	IV
4. Cash and Pay deptt.	"	IX
5. Inspection of Executive offices	"	VII
6. Communication from Audit and action thereon.	"	VIII
7. SRPF & GPF Rules.	"	XIII
8. Suspense Accounts (Various kinds of suspense Accounts)	"	XVI
9. Security deposits.	"	XVIII

Accounts Code Part-II

1. Check of local classification of passengers	Chapter	XX
2. Check of goods traffic receipts	"	XXII
3. Check of station Balance sheets.	"	XXIII
4. Accounts office debits and their clearance.	"	XXIV
5. Carriage bills & Accounts office Balance sheet.	"	XXV
6. The Traffic Book.	"	XXVIII
7. Station Inspection.	"	XXIV

Store Code

1. Organization & Classification of stores .	"	I
2. Purchase of stores.	"	II
3. Purchase policy & Rules.	"	III
4. Contract & Security of contractors for supply of stores.	"	IV&V
5. Contract Agreements.	"	VI
6. Depot Ledgers	"	XIV
7. Imprest stores (other than Engg. stores)	"	XVIII
8. Surplus stores.	"	XXII
9. Priced ledgers.	"	XXV
10. Reconciliation of Priced Ledgers with General Books.	"	XXVI
11. Accountal in General Books of Receipts & Issues of stores.	"	XXVII
12. Check & Payment of stores Bill.	"	XXVIII
13. Stock Verification of stores by the Accounts Deptt.	"	XXXI

Establishment Code Vol. I

1. Traveling allowance for journey. tour & transfer Traveling allowance for other Journeys. Revised rate of traveling allowance with effect from 1-6-85	"	III
2. State Railway leave Rules-prescribed leave Rules.	"	VII
3. Special Allowances.	"	V

Establishment Code Vol. I

1. Rly. Fundamental Rules (Definition General Condition of service, Fxaction of pay)	XX
2. Rly. Supplementary Rules (Combination of Holidays, Hospital leave, Joining time etc.	XXII

Engineering code

1. Engineering surveys Reconnaissance, Preliminary & location survey.	IV
2. Estimates.	IX
3. The Execution of works (U/C).	X
4. Initial Records, Measurement and Bills.	XII
5. Initial Accounts of Constructions A/C	XIV
6. Initial Accounts of open line.	XVI
7. Completion of works.	XVII
8. Material at site accounts.	XVIII

Mechanical code

1. Attendance in workshops	IV
2. Payment of wages Act and workmen/Compensation Act.	V
3. On Cost.	IX
4. Works Orders	X
5. Compilation of the workshop Manufacture suspense Accounts.	XVI
6. Payment Procedure.	V

MISCELLANEOUS :

(a) I Importance and Necessity of Statistics.

II Method of collection of data and compilation of Information Book.

(b) I Railway Budget.

II Head wise earning, Class wise fare of a passenger per kilometre and class wise earning of a passenger per kilometre.

III Head wise expenditure, Actual transportation cost for a passenger per Kilometre.

(c) I Other competitive transports against Railway and their role.

II Comparison of Role between other transports and the Railway in respect of transportation.

(d) Disposal of Audit objections.

(B) Sub:- Book & Budget (Theoretical & Practical) Marks-100

Name of Books	Subject
Office Manual of Books & Budget	1. Sectional organization, Main Division of works. 2. Preparation of Daily Abstract of Allocation General check-scope and Method of Internal check.

Accounts code pt. I

Chapter

III	Communications from Audit and action thereof
VIII	Reconciliation of Daily Cash Book with Cashier Cash Book.
IX	
X	Structure of Railway Accounts.
XI	Compilation of Railway Accounts.
XII	Annual Accounts and Returns.
XIV	Suspense Accounts-Review of suspense balances.

General code Vol. I

IV	The Annual budget
V	Revised & Budget Estimates.
VI	Appropriation Accounts including preparation of Capital statement, Balance sheet and profit & Loss Accounts.
XIV	Cash, Cheque and Vouchers.

(C) Sub :- ADVANCED ACCOUNTANCY

Chapter Marks-100

I 1. Introduction :
(a) Need and Importance of Accounting.
(b) Evaluation of Accounting.
(c) Modern theory and practices of Accounting
(d) Philosophy of debit & credit.
(e) Definition of Book-keeping.
(f) Distinction between Book-Keeping and Accountancy
(g) Its objects and advantages
(h) Double entry system of Book Keeping.
(i) Accounting cycle.

II 2. Book-Keeping upto the Trial Balance.
(a) Recording of transaction- Journal.
(b) Books of original entry.
(c) Different kinds of Cash Book.
(d)Classification Ledger.
(e) Bank Reconciliation Statement
(f) Summarising Trial Balance
(g) Trial Balance is not a conclusive proof of accuracy.

Chapter - III 3. Financial Statements.

(a) Capital & Revenue Expenditure.
(b) Capital & Revenue receipts.
(c) Adjustments entries.
(d) Trading Accounts, Profit & Loss Accounts and Balance sheet.
(e) Difference between Trial Balance and Balance sheet.
(f) Classification of Assets and liabilities.
(g) Final Account of (i) Partnership, (ii) Joint stock Company.

Chapter - VI 4. Bills of Exchange, Promissory Notes and cheques.

Chapter - VII 5. Accounts of Non Trading Concern.

Chapter - XIII 6. Depreciation, Reserves and provisions.

Suggested Book
Advanced Accounting by Md. Moinuddin Khan B. Com (Hons) M. Com, Associated Professor, University of Dhaka.

(D) Sub : Precise and Drafting Marks-100
Precise Writing

1. General : What is a precise. The object of precise-writing. Essentials of a good precise.
2. General Principles of precise-writing -Thorough Understanding.Title, Notes, language .
3. Precise of Correspondences and passengers- Form, Commission of Un-important points, length, preparing a Rough precise.

Drafting.

1. Essentials of a good Draft.
2. Drafting :
(i) Letter (ii) Demi-official (D.C) letter
(iii) Un-official (U.C) "Correspondence (iv) Memorandum
(v) Circular (vi) Endorsement (vii) Express letter
(viii) Telegram (ix) Notification.

E. General Paper- 100 Marks.
See General Syllabus- A, B, C, D, E, F, H, I, J, K, L

F. Physical Training- First Aid and Civil Defence- 100 Marks.

G- Viva Voce- 100 Marks and Training appraisal report- 100 Marks.

GENERAL SYLLABUS FOR SUPERVISORS OF ACCOUNTS DEPTT.

"A" ESTABLISHMENT

1. History of the Bangladesh Railway.
2. Railway Oraganization.

"E" MECHANICAL

1. Mechanical Organization and its functions.
2. Definations and types of Rolling Stock.

"K" MULTIMODALISM

1. Multimodal Transport.
2. Transport of Containers.

"L" COMPUTERIZATION

1. Hardware.
2. Soft ware.
3. Operation.

মোঃ আতাউর রহমান
ট্রেনিং অফিসার / ট্রাফিক
রেলওয়ে ট্রেনিং একাডেমি
হালিশহর, চট্টগ্রাম।

SYLLABUS FOR AUDITORS REFRESHER COURSE.

Duration : 9 Weeks.

A: GENERAL RULES & PROCEDURE- 200 Marks.

1. Organizational set-up of various Establishment units (both Executive and Accounts)
2. The functions of Establishment Section.
3. Preparation of Salary Bills, S.S. Bills, Pay Orders, various Statements and schedules and their checking.
4. Preparation of T.A. Journals, T.A. Bills (both local & foreign) and checking.
5. Special Allowances- Kinds of Special Allowances- conditions of grant.
6. Miscellaneous Advances- conditions of grant and recovery.
7. Provident Fund Rules (SRPF & GPF)
8. Leave Rules (Fundamental Leave Rules SRQLR& PLR/55.
9. Pension Rules of 1977, 1982 & 1989.
10. Deficiency & Discipline Rule, 1961
11. Miscellaneous.

WORKS SHOP ACCOUNTS

1. Class of staffs, Hospital leave, Special casual Leave, staff Benefit Fund, Compensation Act.
2. Attendance in workshop, Time office absentee list, shop absentee list & Mustor Rolls.
3. On cost-kinds of on cost in Railway Workshops.
4. Work order system- Kinds of work order in Railway workshop.
5. The Workshop Account current- its debits and credites.
6. The workshop Manufacturing Suspense Accounts-its compilation.

STORE ACCOUNTS

1. Functions of the Chief Controller.
2. Purchase policy Rules, its main conditions.
3. Details of Tender system.
4. Contracts - Principles of a good contract.
5. Numerical ledgers, priced ledgers, irregularities & reviews of priced ledgers.
6. Functions of a Stock verifier, principles of Stock verification.
7. Stock Adjustment Accounts- its part clearance of balance.
8. Short Note : Nomenclature-cum-price list, kinds of stores, Stock and non-stock items, surplus stores, Movable surplus, Dead surplus, Maxima Minima, canons of financial propriety, Purchase order, Receipt Note, Issue Note, DSR, DSI etc.

EXPENDITURE

1. Functions of expenditure section
2. Scrutiny of expenditure
3. Internal check of expenditure.
4. Check of contractor's bill.
5. Classification of expenditure.
6. Check of Imprest recoupment. bill.
7. Cost of order police.
8. Preparation of check of estimates.
9. Deposit works.
10. Works and allocation register and their reconciliation..
11. Building Rent.
12. Completion Report.
13. Control over expenditure.
14. Sidings Chargs.

TRAFFIC & STATION ACCOUNT

1. Introduction :
   - (1) Sources of Railway Revenue
   - (2) Accounts check of Traffic Earnings.
   - (3) Apportionment of receipts between Railways
   - (4) Period for completion of Traffic Accounts.
2. Check of Passenger Traffic Receipts.
   - (1) Check of Ticket Indents.
   - (2) Check of collected Tickets.
   - (3) Check of Local classification of passengers.
   - (4) Check of Return Journey vouchers.
   - (5) Check of Monthly season Tickets.
   - (6) Check of H.O.R.
   - (7) Check of Free passes.
   - (8) Check of Returns of Traveling Ticket Examiners.
3. Check of other Coaching Traffic.
   - (1) Left Luggage, Demarrage and wharf age
   - (2) Comparisn of Inwards way bills with abstracts
   - (3) Comparison of out wards and inwards summaries.
   - (4) Check of "Paid" and "To Pay" parcels Traffic
   - (5) Check of Terminal Tax on parcels.
   - (6) Check of over charge sheets and refund lists.
4. Check of Goods Traffic Receipts:
   - (1) Check of Invoice
   - (2) Check of Inward Abstracts.
   - (3) Check of summaries of Goods Inwards
   - (4) Check of over-charge sheets
   - (5) Check of wharf age and Demarrage returns
   - (6) Issue of error sheet
5. Station Balance Sheet:
   - (1) Check of station Balance sheet
   - (2) Charts showing how station Balance sheets are checked with account documents and Returns.
   - (3) Check of closing balance.
   - (4) Preparation of Approximate balance sheet
   - (5) Advice of Internal check.
6. Accounts Office Balance Sheet:
   - (1) Classes of Carriage bills
   - (2) Check of Credit notes.
   - (3) Commission charges on warrant and credit notes
   - (4) Check and Accounting of Railway Materials consignment note
   - (5) Freight charges for RMC
   - (6) Bills prepared from Advices and Statements.
   - (7) Object of the Accounts office Balance sheet.
   - (8) Debit and Credit entries in the Accounts office Balance sheet.
   - (9) Posting of the Accounts office Balance sheet.
   - (10) Out standing bills.

7. Traffic Book:

(1) Scope of Traffic Book.
(2) Parts of Traffic Books.
(3) Posting of Traffic Book.
(4) Comparison of Traffic Book Balance with General Books.

STATION ACCOUNTS

1. Supply of Tickets and issue of Tickets.
2. Booking and delivery of Luggage., Parcels etc.
3. Preparation of C.R. Note.
4. Duties of SM, ASM, TC, BC & TTE etc.
5. Sundries Earnings.
6. Preparation of outstanding list and Refund of over-charges.
7. Remittance of Station Earning.
8. Preparation of Station Balance sheet.
9. Posting of various items on the Debit and Credit sides.
10. Sources of posting of various items in Station Balance Sheets.

PAY & CASH

PAY:

1. Functions of Pay office.
2. Receipts of Bills and Cheques from the Accounts office.
3. Maintenance of Bill distribution Register, Pay Master's Cash Book and Pay Clerks Cash Book.
4. Unpaid Wages lists, its disposal.
5. Submission of PMR Cash Book to Accounts office and obtaining of Acquaintance certificate.

CASH:

1. Functions of Cash office.
2. Realization of Cash bags from the Traffic Cash safe.
3. Register of Cash bags and Cash bags/Way bill.
4. Shroffing of cash.
5. Cash Remittance Notes and Cashier's Cash Book.
6. Traffic Cash chesk sheet and misc. cash check sheets and its relation with Cashier's cash book.
7. Treasury Remittance Note and watching of the receipt of the acknowledged challans from Bank.

GENERAL (As per D.G. Rly.'s Instruction)

(a) I. Importance and necessity of Statistics.
II. Method of collection of data and compilation of Information Book.
(b) I. Railway Budget.
II. Head-wise expenditure, Class-wise fare of a passenger per kilometre and clsss-wise earning of a passenger per kilometre .
III. Head-wise expenditure, actual transportation cost for a passenger per kilometre.
(c) I. Other Competitive transports Against Railway and their role.
II. Comparison of role between other transports and the Rly. in respect of Transportation.
(d). Disposal of Audit objections.

B: BOOKS AND BUDGET (Without & with Books- 100)

1.	Functions of all the Sub-sections of Books and Budget section..
2.	Maintenance of General Books-purpose & reconciliation of subsidiary books with General Books.
3.	Post Audit of paid vouchers.
4.	Compilation of Monthly Account Current.
5.	Compilation of Appropriation including preparation of Capital statement, profit & Loss Account and Balance sheet.
6.	Compilation of Annual Accounts.
7.	Structure of Railway Accounts.
8.	Suspense heads & Revised of suspense balances.
9.	Monthly Review -November Review.
10.	Any short Note from the above Books.
11.	Short question from the above books.
12.	Broad question from the above books.
13.	Normalization.
14.	Allocation.
15.	Worked out viz (i) Cash Book (ii) Profit & Loss Account (iii) Account Current (iv) Average Annual Cost of the service.
16.	Closing of Annual Accounts- June/P, June/F, June/O
17.	Miscellaneous.

C: BOOK KEEPING & PRECIS & DRAFTING

Book Keeping- 50 Marks

1. Definition of Book-Keeping, Shat is double entry system ?
2. Its objects & advantages.
3. Difference between Book Keeping & Accountancy.
4. Classification of Accounts.
5. Meaning of the term Dr. & Cr.
6. Various subsidiary books used in the system of modern Book Keeping.
7. Recording of Transaction -Journal.
8. Classification of Transaction- Ledger.
9. Summary of Transaction- Trial Balance.
10. Bank Reconciliation Statement.
11. Various types of Cash Book.
12. Preparation of Trading, Profit & Loss Accounts and simple Balance sheet.

Precise & Drafting- 35 Marks.

Precise- 20 Marks.

1. General : What is precise ? Object of precise-writing, Essentials of good precise.
2. Making precise of passages with title.

Drafting-15 Marks.

1. General : Essentials of a good draft, Different types of drafts.
2. Drafting-
   1) Official letters.
   2) Sanction Memos.

D. GENERAL PAPER- 100 Marks.

See General Syllabus- A, B, C, D, E, F, H, I, J, K, L

F. Physical Training- First Aid and Civil Defence- 100 Marks.

G- Viva Voce- 100 Marks and Training appraisal report- 100 Marks.

SYLLABUS FOR JR. AUDITOR FOUNDATION COURSE

Duration- 9 Weeks.

(A) General Rules and Procedure 200 Marks.

ESTABLISHMENT

1. Office Procedure and Maintenance of office Records.
2. Salary Bill and allowances- Internal Check.
3. Function of Establishment Section and auditing of claims.
4. Provident Funds Rules (GPF & SRPF)
5. Leave Rules (PLR/1955)
6. Pension cum-retirement Rules
7. .E & D Rules- 1961
8. Short Notes:- CO-7, Memo of different, Scale Check Register, Cadre Register, Salary Audit Register, Last Pay Certificate, Pay Slips, Basic Pay, Absentee List, Efficiency Bar, Quarantine Leave.

BOOKS AND BUDGET

1. Functions of Books & Budget Section.
2. General Books and Subsidiary Books- Reconciliation.
3. Monthly Account, Current- Approximate Account Current- Approximate Account Current.
4. Appropriation Account.
5. Annual Budget-Kinds of Budget preparation..
6. Short Notes : ATC/ATD, Transfer Voucher, Journal slip, Dead Head Report, Finance Accounts, Budget Order, Allotment Pink Book.

EXPENDITURE:

1. Functions of Expenditure section.
2. Classification and Principles of Expenditure.
3. Estimate- Kinds of estimates checking points.
4. Records of expenditure (Works and allocation register).
5. Tender- Kinds of Tender points of checking.
6. Contractor Bill- Points for checking.
7. Short Notes :- Sanction Memo, Voucher, Pay order, Budget Grant, Allotment etc

STORES ACCOUNTS:

1. Functions of C.C.S Deptt.
2. Purchase Policy Rules- Terms and Conditions.
3. Classification of Stores- Sources of procurement.
4. Registers proceed Ledger- Numerical Ledgers.
5. Stock adjustment accounts- its parts and stock verification.
6. Checking of supplier Bills.
7. Notes on :- Nomenclature- cum price list, Surplus stores, Imprest stores, Maxima, Minima, Ordinary stores, Special stores, Issue Notes, DSR, DSI etc

PAY AND CASH OFFICE:

1. Functions of Pay Office and Cash Office.
2. Receipt of Bills, Cheque and Bill distribution Register, Pay Master, Cash Book.
3. Unpaid Wages Lists- its disposal.
4. Treasury Remittance Note- Watching the receipt acknowledged by Bangladesh Bank.
5. Notes on :- C.R. Note Cash Bag, Cash Check sheets, Cashier Cash Book.

GENERAL (AS PER D.G. RLY's INSTRUCTIONS).

(a) I. Importance and necessity of Statistics.
II Method of collection of data and compilation of Information Book.

(b) I. Railway Budget.
II. Head - wise earning, class wise fare of a passenger per kilometre and Class-wise earning of a passenger per kilometre.
III. Head -wise expenditure, Actual transportation Cost for a passenger per kilometre.

(c) I. Other competitive Transport against Railway and their role.
II. Comparison of the Role between other transports and the Railway in respect of transportation.

(d) Disposal of Audit Objection.

(B) SIMPLE ARITHMETIC'S & BOOK KEEPING- 100 Marks.

1. Number : Even & Odd, Prime and composite.
2. Addition, Subtractions, Multiplication, Division and Simplification.
3. Metric System :- Metre
4. Metric system- Metre, Liter, Gram(Weight and measure).
5. Roman system of numeration
6. Simple and compound Practical
7. Simple Interest and percentage.
8. Average, Profit and Loss and Ratio.

BOOK KEEPING

1. Definition of Book Keeping.
2. Distinction between Book Keeping and Accountancy
3. Objects of Book Keeping.
4. Classification of Account.
5. Rules for Determining Debit & Credit.
6. Various subsidiary Books used in the system of modern Book Keeping.
7. Recording of Transaction Journal
8. Various Types of Cash Books

(C) PRECISE & DRAFTING & FUNCTIONAL ENGLISH -100 Marks.

Group - A..... 50 Marks.

1. One Simple Precise with a Title.
2. Introduction of Official Letters and the method of writing different official letters.
3. What is noting and how to write up official Notes giving a simple example.

Group-B: FUNCTIONAL ENGLISH 50 Marks.

1. Change of Voice.
2. Direct and Indirect Speech.
3. Idioms and Phrases.
4. Appropriate prepositions.
5. Distinction between Meanings and of Common words often confuse.
6. Common errors.

Group- C

D- Physical Training, First Aid & Civil Defence..... 100 Marks.

E- Viva- Voce and Training appraisal Report. ..... 100 Marks.
