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**SOUTH CENTRAL RAILWAY  
ACCOUNTS DEPARTMENT  
WRITTEN EXAMINATION FOR SELECTION TO GROUP B (70%) -  
19.04.2018**

**Time allowed: 3 Hrs.**

**Max. Marks: 150**

**INSTRUCTIONS TO THE CANDIDATES**

1. Do not write your Roll No. or name anywhere inside the answer booklet or additional booklets used. Your Roll No. should be written only on Fly leaf of the Top Sheet of the Answer Books/additional sheets used.
2. Objective type questions should be answered in the answer books supplied only. No corrections of any type are permitted. In case any correction is made by the candidate, that answer will not be evaluated at all.
3. Candidates should use either blue or black ink/ball point pen only.
4. All the answers should be answered with the same colour of ink used for writing fly leaf and the answer book.
5. No sketch pens/highlighters/drawing border lines should be used on the answer book.
6. Any distinguishing mark on the answer script would make the answer script invalid.
7. In case of ambiguity or doubt, the question paper in English shall prevail.

Note: Answer any Five (5) Questions. All Questions carry equal marks.

1. Write/Indicate the alphabet (in Capital) of the correct answer on the answer sheet.

**2 Marks x 15= 30 Marks**

(i) Operating Ratio is an index of:

- (A) Operating Performance
- (B) Financial Viability
- (C) Budgetary Position
- (D) None of the Above.

(ii) Financial Justification is necessary for

- (A) Line Capacity Works.
- (B) CTR Works.
- (C) Residential Building Works.
- (D) Private Siding Works.

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- (iii)** Revenue Allocation Register is an effective tool for
- (A) Budgetary control.
  - (B) Modern Management.
  - (C) For exercising control over expenditure.
  - (D) All of the Above.
- (iv)** Proforma on Cost charges are levied in respect of works executed for:
- (A) Other Government Departments.
  - (B) Stores Department for Stock Purposes.
  - (C) POH of other Railway Rolling stock.
  - (D) All of the above.
- (v)** A contract under which, during its currency, the supplier supplies material on demand irrespective of quantity at fixed rate within a given period of receipt of such demand is called
- (A) One Delivery Contract
  - (B) Running Contract
  - (C) Rate Contract
  - (D) Piece work Contract
- (vi)** Gross Receipts includes the figures:
- (A) Passenger, Goods & Other Sundries only.
  - (B) Passenger, Goods & Other Coaching only.
  - (C) Passenger, Goods, Other Coaching & Sundries only.
  - (D) Sundries, Other Coaching, Goods, Passenger & Traffic Susp
- (vii)** According to recent orders of Railway Board, procurement of Permanent Way Material under Track Renewals is to be borne by
- (A) Capital
  - (B) EBR (IF)
  - (C) RRSK
  - (D) DRF

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(viii) Construction of a FOB at a station is chargeable to planhead :

- (A) Passenger Amenities.
- (B) Staff Amenities.
- (C) Traffic Facilities.
- (D) None of the above.

(ix) Goods and Service Tax paid for maintenance contract of Rajdhani AC Coaches is to be flagged in IPAS as:

- (A) T1
- (B) T2
- (C) T3
- (D) T4

(x) GST payable on Input Services utilised in Schools, Hospitals and Colonies of Railways is allocated to:

- (A) Final Heads of Revenue expenditure.
- (B) MAR.
- (C) Staff Amenities Planhead.
- (D) None of the above.

(xi) Long Term Tariff Contract is admissible for **existing key customers** of Railways:

- (A) Who have loaded or given traffic atleast One Million Tonne per annum in the previous year.
- (B) Who have committed to provide Traffic of more than Three Million Tonnes over the agreement period.
- (C) Who are concurrently availing concession under any other freight incentive schemes.
- (D) None of the above.

(xii) One of the important document on the basis of which payment is made to a contractor is:

- (A) Field Book
- (B) Day Book
- (C) Measurement Book
- (D) Tally Book.

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**kiii)** The limit of vetting of non stock requisitions for safety items is:

- A) Above 4 lakhs
- B) Above 5 lakhs
- C) Above 8 lakhs
- D) Above 10 lakhs

**kiv)** TIA immediately on arrival at a station takes:

- A) Takes inventory of consignments on hand.
- B) Counts cash on hand
- C) Closes the books of the station
- D) Checks the lowest number of tickets on hand.

**kv)** For machinery, sophisticated equipment or any safety related material where defects come to light when put to use only, clause incorporated in the tender document and contract known as:

- A) Force Majeure clause
- B) Price Variation clause
- C) Warranty Clause
- D) None of the above.

a) What is Misclassification of Expenditure?

**15 Marks**

c) Discuss measures to control it?

**15 Marks**

a) What are different segments of Sundry Earnings?

**10 Marks**

c) Suggest measures to increase Sundry Earnings?

**10 Marks**

c) What are the measures that can be taken for its proper accountal.

**10 Marks**

a) Why is Suspense Account maintained on Indian Railways?

**15 Marks**

c) List all Suspense Heads of Accounts operated in Railways?

**15 Marks**

5. Write short notes

- (a) Permissible
- (b) Single Account
- (c) GeM (Government e Marketplace)
- (d) Rules for direct purchase
- (e) Output Tax
- (f) List of Services
- (g) Fixed Asset
- (h) MACP.

6. (a) What are the functions of the Railway Accounts Department on Indian Railways?

(b) What measures are taken for the implementation of the Railway Accounts Department?

7. Both Department of Accounts and Department of Stores are important for the functioning of the Railway Accounts Department. Discuss the functions of these departments.

8. What are the functions of the Railway Accounts Department in the Workshop Accounts?

9. (a) What are the functions of the Railway Accounts Department?

(b) What are the purposes of the Railway Accounts Department?

(c) How are the functions of the Railway Accounts Department performed?

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5. Write short notes on **(any five)**: **6 Marks x 5 = 30 Marks**

- (a) Permissible deductions in Salary Bills.
- (b) Single Account Current.
- (c) GeM (Government e-Market Place).
- (d) Rules for direct acceptance of Work Tenders.
- (e) Output Tax under GST Law.
- (f) List of Service Contracts on Divisions/Units.
- (g) Fixed Asset Register.
- (h) MACP.

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6. (a) What are various incentives given for promoting use of Rajabasha on Indian Railways? **15 Marks**

(b) What more in your opinion can be done to enhance its implementation? **15 Marks**

7. Both Departmental Stock Verification and Accounts verification are important for inventory control. Discuss the salient features of both these functions. **30 Marks**

8. What are the items that need to be checked during inspection of a Workshop Accounts Office. **30 Marks**

9. (a) What are Workcharged Posts? **10 Marks**

(b) What purpose do they serve? **10 Marks**

(c) How are they created and extended for various departments? **10 Marks**

**\*\*\*The End\*\*\***



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## South Central Railway

### Accounts Department

Written Examination for Selection to Group B (70%) – 05.05.2015

Time Allowed: 3 Hrs

Max Marks: 150

#### Instructions to Candidates:

1. (A) Section-I: Objective Questions-1 & 2 are compulsory.  
(B) Section-II: Out of 8 questions i.e. Questions 3 to 10 - ANSWER ANY 5 (Five)
2. Do not write your Roll No. or name anywhere inside the answer booklet or additional booklets used. Your Roll No. should be written only on Fly leaf of the Top Sheet of the Answer Books/additional sheets used.
3. Objective type questions should be answered in the answer books supplied only. No corrections of any type are permitted. In case any correction is made by the candidate, that answer will not be evaluated at all.
4. Candidates should use either blue or black ink/ball point pen only and all the answers should be answered with the same colour of ink used for writing fly leaf and the answer book without using any sketch pens/highlighters/drawing border lines on the pages of answer book.

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#### Section-I

Q. 1 Match the following:

(Marks): 5 x 2 ½ = 12.5

a.	The cost of replacements and renewal of assets	CAPITAL
b.	Cost of new works involving Passengers and other Railway Users	SAFETY FUND
c.	Leave Encashment	DF-I
d.	New Production Units	DEMAND No.13
e.	Cost of construction of RUB/ROB in lieu of LC	DRF



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**Q.2 Answer the following by choosing the correct option (Marks)  $5 \times 2 \frac{1}{2} = 12.5$**

i. In case of work tenders, offers not accompanied by EMD should be

- a. Accepted      b. Rejected      c. Cancelled

ii. Commuted portion of Pension is restored after

- a. 10 years      b. 15 years      c. 20 years

iii. The Account which represents all physical assets of the Railways financed from Loan Capital or Railway Funds is known as

- a. Loan account      b. Block account      c. Public account

iv. Railway budgeting is done on

- a. Gross basis      b. Net basis      c. Accrual basis

v. Amount short collected, under charged or unaccounted is debited to the Station responsible, through

- a. Error Sheet      b. Accounts Office Balance Sheet      c. Stock Sheet

### Section-II

**Q.3 Distinguish between any five of the following (Marks):  $5 \times 5 = 25$**

a. Fall Clause & Option clause

b. NTKMS & GTKMS

c. Leave not Due and Extraordinary Leave

d. Remittance Transactions & Transfer Transactions

e. Gross Earnings & Gross Receipts

f. Operating Ratio & Turnover Ratio

g. Ordinary Working Expenses & Works Expenditure



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**Q.4** Write short notes on any **Five** of the following (Marks): 5 x 5 = 25

- a. Supplementary Grants
- b. Re-appropriation.
- c. Draft Para
- d. Charged expenditure
- e. Station Outstandings
- f. Rate contract
- g. Security deposit in works contract.

**Q.5**

- (a) What are the items under the 'Debits' & 'Credits' in the WMS Budget? (Marks 10)
- (b) What are the reasons for increase in the WMS balances? (Marks 15)

**Q.6**

- (a) What is meant by Exchequer Control? (Marks 10)
- (b) Explain how effective this method has been in control over expenditure. (Marks.15)

**Q.7**

- (a) What is e-payment system in Freight collection? (Marks 10)
- (b) Describe the important provisions for implementation of this system. (Marks 15)



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**Q.8**

- (a) Describe in detail the procedure for check of Supplier (Stores) Bill. (Marks 10)
- (b) Explain its accountal after passing the bill and safeguards to be taken to avoid double payment. (Marks 15)

**Q.9**

- (a) What is the policy regarding communication from Central Govt offices to State Govt/Union Territory between Regions A, B & C according to Official Languages Rules 1976. (Marks 10)
- (b) What are the provisions under the Official Language Rules 1976 relating to working knowledge of Hindi of Employees of Central Government office? (Marks 15)

- Q.10.** (a) What are the various parts of the Traffic Book. (Marks10)
- (b) Enumerate the importance of each part of the Traffic Book. (Marks15)

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**South Central Railway**

**Accounts Department**

**Written Examination for selection to Group B (70%) – 18.07.2013**

Time allowed: 3 hrs

Max.Marks:150

**Instructions to candidates**

1. Answer any 6(SIX) questions.
2. All questions carry equal marks
3. Do not write your Roll No. or name anywhere inside the answer booklet or additional booklets used. Your Roll No. should be written only on the Fly Leaf of the Top Sheet of the Answer Book / additional sheets used.

1. (a) What is WMS and how is it operated? (15)  
(b) What factors lead to increase in its balances and what measures should be taken to maintain minimum efficient balances? (10)
2. (a) What constitutes Traffic Suspense and how does it affect the earnings of a railway? (15)  
(b) Explain in detail the measures required to be taken to keep Traffic Suspense to the minimum. (10)
3. (a) What are the incentives offered for working in Rajbhasha on the Indian Railways? What are the documents covered by Section 3(3) of the Official Language Act, in so far as the Accounts Department is concerned? (15)  
(b) Enumerate the major and minor penalties under the D&A Rules. (10)
4. Write short notes on any 5 (ANY FIVE) of the following: (5x5=25)
  1. Performance Guarantee
  2. Stock Verification
  3. UTS
  4. Inventory Turnover Ratio
  5. Measurement Book
  6. Unified SSR
  7. WBG
  8. IRFA adjustments
  9. TWFA
5. (a) What is a Completion Report and why is it required to be prepared? Critically explain the reasons and the implications for the large number of outstanding completion reports and enumerate steps that the administration should take to improve the position. (15)  
(b) Explain the terms Capital, DRF and DF and discuss the rules of allocation for each. (10)

- 6. (a) Why is accounts inspection of executive office necessary? Mention the salient points that are to be checked while inspecting an open line AEN's Office. (15)
- (b) What is a Works Register. Explain its maintenance and importance. (10)
- 7. (a) Evaluate in detail the advantages that have accrued due to implementation of ANY ONE of the following, when compared to the earlier manual system: AFRES (or) FOIS (or) E-Auction (15)
- (b) What are the salient features of the New Pension Scheme (10)
- 8. (a) Explain the purpose and operation of any 3(ANY THREE) of the following suspense heads (5x3=15)
- 1. Cheques and Bills
- 2. Miscellaneous Advance Revenue
- 3. Demands Payable
- 4. Reserve Bank Suspense
- 5. Remittance into Bank
- 6. Purchase Suspense
- 7. Sales Suspense
- (b) What is an Approximate Account Current and how is it prepared? Why is it necessary? (10)
- 9. What are the important checks to be exercised in (Answer any 5 only) (5x5=25)
- 1. Vetting of briefing notes
- 2. Checking a final bill for a works contract
- 3. Admitting a PF withdrawal claim
- 4. Vetting an agreement for a work
- 5. Inspection of a PRS unit
- 6. Vetting a Purchase Order
- 7. Scrutinizing proposals for re-appropriation under Plan heads
- 8. Examining a variation statement on an agreement

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SOUTH CENTRAL RAILWAY

ACCOUNTS DEPARTMENT

WRITTEN EXAMINATION FOR SELECTION OF ASSISTANT ACCOUNTS OFFICER (70% SEGMENT)

Date : 13.02.2012

Time Allowed : 3 hours

Maximum Marks : 150

Answer any 6 (Six) questions . All questions carry equal marks.

1. Elucidate the checks that have to be made by Finance on a detailed estimate for any project costing Rs.100 crores. (25 marks)
2. Analyse the efficacy and advantages of E-Reconciliation, elaborating the initial problems faced in the implementation. What are your suggestions to overcome the same ? (25 marks)
3. (a ) What does the Official Languages Act envisage ? What is the role of Mukhya Rajbhasha Adhikari in implementing the provisions therein? (15 marks)  
(b) Differentiate between : (i) Child care leave and Maternity leave  
(ii) Demands Payable & Demands Recoverable. (10 marks)
4. Explain the purpose and relevance of Suspense Accounts, bringing out the specific purpose served by any TWO of the following Suspense Heads :  
(i) Purchase Suspense (ii) WMS (iii) Cheques and Bills (25 marks)
5. What are the different modes of tendering ? What would you look for, as prerequisites for concurrence, in a proposal for Special Limited Tenders ? (25 marks)

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6. Write short notes on **any FIVE** :

- (i) Operating Ratio
- (ii) IT in Accounts
- (iii) UTS
- (iv) Road Safety Fund
- (v) Preliminary Works Programme
- (vi) Purchase Grant
- (vii) E- payment of freight
- (viii) Unsanctioned Expenditure

(25 marks)

7. Explain in brief : (i) the various types of leave that a Railway employee is entitled to (ii) Leave Encashment Rules

(25 marks)

8. Distinguish between Revenue Demands for Grants and Works Grant. What are the Sources of Funds and their allocation rules? (25 marks)

9. What is the importance and scheme of station inspection, since anyway the station vouchers get checked in the Traffic Accounts office? (25 marks)

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SOUTH CENTRAL RAILWAY 23/c

ACCOUNTS DEPARTMENT

**WRITTEN EXAMINATION FOR SELECTION OF ASSISTANT ACCOUNTS  
OFFICER (70% SEGMENT)  
DATE: 11.07.2008**

**Time Allowed: 3 hours**

**Max Marks: 150**

- Note: 1. Answer any FIVE questions.  
2. All questions carry equal marks.**

- 1. Prepare the Statement of Revenue Receipts and Expenditure of XYZ Zonal Railway of Indian Railways for the year 2006-07 clearly indicating**

- (a) Gross Traffic Receipts
- (b) Total Receipts
- (c) Total Working Expenses
- (d) Total Expenditure
- (e) Net Revenue
- (f) Excess(+) / Shortfall (-)
- (g) Operating Ratio
- (h) Ratio of Net Revenue to Capital-at-Charge and investment from Capital Fund from the following details:-

(Rs. In Crores)

(1) Capital-at-Charge	3072.24
(2) Investment from Capital Fund	1370.32
(3) Traffic Earnings	5349.33
(4) Traffic Suspense	3.99
(5) Miscellaneous Receipts	188.26
(6) Ordinary Working Expenses	3278.82
(7) Appropriation to Depreciation } Reserve Fund from Revenue. }	366.77
(8) Appropriation to Pension Fund	598.12
(9) Miscellaneous Expenditure	125.28
(10) Payment to General Revenue including Dividend	192.34

- 2. Describe the initiatives announced by the Hon'ble Minister of Railways in the Rail Budget 2008-09 regarding the following (ANY THREE)**

- (a) Port Traffic (b) Steel Industry (c) Cement Industry, (d) Container Business (e) Dedicated Freight Corridor.

- 3. What are the salient features of the recommendations of the Sixth Pay Commission ? What are your suggestions for early and correct implementation of the recommendations in your railway in respect of staff and pensioners ?**





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- (15)
4. (a) Mention the features of the different types of tenders invited for execution of works and purchase of stores on the Railways.  
(b) When is Negotiation done ? What are the guidelines for conducting negotiation ?
  5. (a) List the Demands for Grants.  
(b) How are Earnings categorized in Railway Budget ?  
(c) Write a short note on Exchequer Control.
  6. Describe in detail one computerized application in your Division/Railway and clearly bring out the advantages of the computerized application as compared to the manual system.
  7. What action is required to be taken by Commercial and Accounts Departments to keep the Traffic Suspense at the barest minimum ?

OR

Describe Workshop Manufacturing Suspense Account. Why is it maintained ? How is it reviewed ?

8. Expand the following abbreviations:-  
(a) RELHS (b) DFC (c) DCF (d) AFRES (e) IRFC (f) SRSF

Describe in detail any two of the above.

9. Write short notes on any FIVE –
  - (a) Official Language Act
  - (b) Right to Information Act
  - (c) Productivity Linked Bonus
  - (d) Electronic Payment of Freight
  - (e) Appropriation Accounts
  - (f) Stock Adjustment Account
  - (g) Machinery and Plant Programme
  - (h) Workshop General Register
10. Distinguish between (Attempt any FIVE)
  - (a) Region 'B' and Region 'C' under the Official Language Rules, 1976
  - (b) Major Penalties and Minor Penalties
  - (c) NTKMs and GTKMs
  - (d) Operating Ratio and Performance Efficiency Index
  - (e) Variation and vitiation of contracts
  - (f) Negotiated offer and counter offer
  - (g) Originating Earnings and Apportioned Earnings
  - (h) Cadre Restructuring and Annual Cadre Review.

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1. The first part of the document is devoted to a general survey of the situation in the field of international law.

2. The second part of the document is devoted to a detailed study of the various aspects of international law.

3. The third part of the document is devoted to a study of the various aspects of international law.

4. The fourth part of the document is devoted to a study of the various aspects of international law.

5. The fifth part of the document is devoted to a study of the various aspects of international law.

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6. The sixth part of the document is devoted to a study of the various aspects of international law.

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16. The sixteenth part of the document is devoted to a study of the various aspects of international law.