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SOUTH CENTRAL RAILWAY

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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- (5)
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.