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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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