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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.

- (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 e 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 supply 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 Permanent Way Material under Track Renewals is to be b to:
- (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.

**iii)** 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

**iv)** 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.

**v)** 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**

b) Discuss measures to control it?

**15 Marks**

a) What are different segments of Sundry Earnings?

**10 Marks**

b) 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**

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

**15 Marks**

5. Write short notes

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

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

(b) What are the main objectives of the implementation of the Railway Budget?

7. Both Department of Transport and Department of Railways are important for the functioning of the country. Discuss the functions of these departments.

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

9. (a) What are the different segments of Sundry Earnings?

(b) What are the measures to increase Sundry Earnings?

(c) How are the measures taken for its proper accountal.

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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.

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\*\*\***