

**South Central Railway  
Accounts Department  
Limited Departmental Competitive Examination**

Paper II – Written Examination (Without Books)  
Max. Marks : 150

Date : 05.06.2012  
Time allowed : 3 Hrs.

Part-I

**Financial justification for Expenditure, Traffic Costing and Management Accounting.** 50 Marks

Answer any TWO questions. All questions carry equal marks.

1. How would you evaluate a Works Programme proposal for a 3<sup>rd</sup> line on a fully saturated section? If there is a counter suggestion that, instead, the existing infrastructure for 'line capacity augmentation' can be upgraded, which would you concur? Please justify your choice. 25 Marks
2. Write short notes on:
  - i) EKMs
  - ii) Public Private Partnership
  - iii) Cost Benefit Analysis
  - iv) SEC
  - v) Wagon Turn Round 5 x 5 = 25 Marks
3. Describe how costing is done for Suburban services on a section also used for mainline Mail and Express trains.
4. a) What is Productivity Test? How is it conducted? 15 Marks  
 b) Write short notes on:
  - i) Operating Surplus
  - ii) Functions of a Management Accountant 2 x 5 = 10 Marks

Part-II

**This part consists of two sections. Candidates should attempt either of the two sections as per their optional subjects. Answer any FOUR questions.** 100 Marks

**Section 'A' : Traffic Accounts, Statistics and Establishment**

5. What is the role of TIAs? How do TIAs supplement the checks made in Traffic Accounts? Give examples. 25 Marks
6. Explain how 10-day Statement of Earnings are compiled? What purpose do they serve? State if they can be discontinued, duly justifying your advice to continue them or otherwise. 25 Marks

- 7. Write short notes on
  - a) Extraordinary Leave
  - b) Primary Units 43 and 44
  - c) Siding Charges
  - d) GTKMs
  - e) Statement No.6 'A' 5 x 5 = 25 M
- 8. Give a brief account of the various Minor Penalties and the procedure for imposing the same. 25 M
- 9. a) Explain how 'E-Payment of Freight' and 'E-ticketing of Passenger tickets' have helped the Rail-users? 10 M  
 b) Railways have also gained by introducing these. Please elucidate. 15 M
- 10. Frequent withdrawals indicate that Provident Fund has over the years lost the purpose for which it was conceived. State if you agree or not, elaborating your answer. Give suggestions as to what incentives can be extended to encourage savings in P.F 25 M

**Section 'B' : General Expenditure, Stores and Workshop Accounts**

- 11. a) How is Stores Budget compiled? What are Issues within the Demand? 15 M  
 b) What is Sales Suspense and how is it cleared? 10 M
- 12. Write short notes on:
  - a) Purchase Grant
  - b) Turnover Ratio (e) WCA
  - c) Reimbursement of medical bills
  - d) Incentive Scheme in Workshops 5 x 5 = 25 M
- 13. What is Unsanctioned Expenditure? Give the different categories of the same with suggestions as to how they can be cleared. 25 M
- 14. Why do POH costs vary from Unit to Unit? Explain the process and the various inputs and sources that are used in arriving at the POH costs. 25 M
- 15. With Corporate medical facilities being widely available, is there a need for a departmental medical set-up? As in 'Education', is there room for downsizing this? Please justify your stand. 25 M
- 16. a) Explain the rules regarding regularizing Variation in Quantities in Contracts 10 M  
 b) 'Stock Verifiers' cadre is dwindling and there have been less optees. Why? Can you suggest if and how the cadre can be made more attractive? 15 M

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