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**SOUTH CENTRAL RAILWAY**  
**ACCOUNTS DEPARTMENT – LDCE FOR AAO's (GP B) - 29.11.13**

**Paper II – Written examination (Without Books)**

**Time allowed: 3 Hrs**

**Max. Marks: 150**

Section 'A' - Financial Justification for Expenditure, Traffic Costing & Management Accounting **(50 Marks)**

Section 'B'- Part I: Traffic Accounts, Statistics & Establishment

**(OR)**

**(100 Marks)**

Part II: General Expenditure, Stores & Workshop Accounts

**INSTRUCTIONS TO CANDIDATES**

1. This paper consists of TWO sections, 'A' & 'B'.

Section 'A' is compulsory for ALL candidates.

Section 'B' consists of TWO PARTS -I & II. Candidates should attempt either of these sections depending upon their optional subjects.

2. Do not write your Roll Number anywhere on the answer sheet except in the space provided on the Top Sheet. Do not write your name or put your signature anywhere on the answer sheet. In case of non-compliance of these instructions, your candidature is liable to be forfeited.

3. Write the answers either in English or in Hindi, according to your option.

4. Calculators are not permitted.

5. Please ensure that the signature of the invigilator/officer in charge is obtained on extra sheets used, if any.

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**SECTION 'A' - FINANCIAL JUSTIFICATION FOR EXPENDITURE, TRAFFIC COSTING & MANAGEMENT ACCOUNTING** **(50 Marks)**

**Answer ANY TWO (2) questions.**

**Q1. What are the important modules under AFRES? Explain, with a few illustrations, how this application can be used as effective MIS by the accounts department.** **(25 marks)**

**Q2. Distinguish between -ANY FIVE (5).** **(5x5=25 marks)**

- (i) Waiver and Write-off
- (ii) Simple average and Weighted average
- (iii) Contribution and Profit
- (iv) Equity and Debenture
- (v) Fixed and Dynamic pricing
- (vi) Cash flow and Fund flow
- (vii) LIFO & FIFO

(5)

Q3. Explain the methodology, relevance and utility of the present system of traffic costing on railways. Give suggestions on new areas where traffic costing data can be effectively used by I  
(25 marks)

Q4. What is meant by the term 'financial justification' and what are the methods employed on for this purpose? What aspects merit scrutiny for financial evaluation of a Traffic Facility work proposed in the PWP?  
(25 marks)

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**SECTION 'B'**

(100 marks)

**Part 1: TRAFFIC ACCOUNTS, STATISTICS AND ESTABLISHMENT**

**Answer ANY FOUR(4) questions.**

Q5. (i) What is cadre restructuring and why is it required to be done? Discuss the salient points and implications of the latest cadre restructuring orders for NG staff.  
(15 marks)

(ii) What is meant by Manpower Planning? What are your suggestions towards right-sizing of manpower on IR.  
(10 marks)

Q6.(i) Explain the system of E-payment of freight. Elucidate the impact of its implementation on railway's working.  
(15 marks)

(ii) Briefly explain the aspects that are required to be looked into for giving freight discount under the Liberalized Siding Rules.  
(10 marks)

Q7. Write short notes on ANY FIVE (5)

(5x5=25 marks)

(i) Foreign Service Contribution

(ii) Lumpsum Exgratia

(iii) Line Haul costs

(iv) Advice of Internal Check

(v) Qualifying Service

(vi) Occupancy ratio

(vii) Special Credit

Q.8 (i) What are the important statistical parameters used for judging the operating efficiency of a railway. Explain.  
(15 marks)

(ii) "The system of apportionment of earnings between zonal railways should be abolished." Give your views, in detail, in support or against this statement.  
(10 marks)

Q9. (i) How is the correctness of pension payments verified? Discuss its adequacy and suggest improvements and/or alternatives, if any.  
(15 marks)

(ii) Why does the clearance of traffic suspense during the financial year itself assume importance? Explain in brief the action to be taken in the Accounts office to keep each of the components traffic suspense at the barest minimum. (10 marks)

Q10. What is the Monthly Evaluation Report? Comment on its utility as a tool for managerial information. Explain in detail how any five of the indices (areas of performance) are compiled, bringing out the importance of each. (25 marks)

Part-II- GENERAL EXPENDITURE, STORES AND WORKSHOP ACCOUNTS

Answer ANY FOUR(4) questions.

Q11. (i) Explain the various modules in MMIS and the efficiencies that the implementation of each has brought about. (15 marks)

(ii) Comment on the efficacy and relevance of the methodology of stock verification currently in place on the IR. How can its effectiveness be improved? (10 marks)

Q12. (i) Explain the relevance of operating suspense accounts in a railway workshop and briefly describe how they are maintained. (15 marks)

(ii) Briefly describe how WMS is correlated with the stores and revenue budgets. (10 marks)

Q13. What important aspects will you look into while examining a proposal for outsourcing the activity of maintaining cleanliness on a station. Explain clearly the responsibilities of the Railways in the context of such outsourcing contracts. (25 marks)

Q14 (i) With the large number of arbitration cases on the railways, what in your opinion, would be the important steps which would reduce the incidence of such cases and improve contract management. (15 marks)

(ii) Bring out the systemic improvements that have resulted on account of the implementation of E-Auction on the IR. (10 marks)

Q15. Write short notes on ANY FIVE (5). (5x5=25 marks)

- (i) Stores Monthly Summary
- (ii) CRRM
- (iii) Write Back Adjustments
- (iv) Stores in Transit
- (v) Liquidated Damages
- (vi) Average Annual Consumption
- (vii) Performance Guarantee

Q16. (i) Critically evaluate the need for continuing the payment of incentive in Railway Workshops from the point of view of improvement to efficiency and productivity. (15 marks)

(ii) Briefly explain the important points which you would look into while scrutinizing a proposal of replacement of a wheel lathe in a workshop. (10 marks)