

2003-05

**EASTERN RAILWAY
ACCOUNTS DEPARTMENT**

Written Test for selection of Assistant Accounts Officers
(Group - B) for the year 2003-2005

Time Allowed : 3 Hours.

Maximum Marks: 150

Answer any 5 (five) questions. All questions
carry equal marks.

INSTRUCTIONS :

- 1) Do not write your name or roll number anywhere inside the answer book. Only your Roll Number should be written on the top sheet at the specified space.
- 2) Write either in English or in Hindi.
- 3) Submit your answer book alongwith the question paper.
- 4) Ensure using such extra sheets as are signed by the officer-in-charge.

Q.(1) Write short notes (any five)

- (a) Works Register.
- (b) Block Account.
- (c) E. C. S.
- (d) Scale Check Register.
- (e) Integrated Budget.
- (f) ATN.
- (g) Green Book.

Q. (2) What is stock adjustment account ? How it is cleared ? What are the various items adjusted through this account ? What effect it will have if it is not cleared ?

Q. (3) Distinguish between (any three)

- (a) Voted & charged expenditure.
- (b) Over charged sheet and error sheet.
- (c) Apportioned earning & Originating earning.
- (d) Contingency fund & Consolidated fund.

- (4) What is Operating Ratio? How it is calculated? Explain the reasons for increase in Operating Ratio on Eastern Railway in 2002-2003 & 2003 - 2004 (upto August) as compared to previous year? Suggest measures for reducing it.
- Q. (5) What is Accounts Office Balance Sheet? What are the transactions find place in it? How can you ensure concurrent clearance of its arising and why it is necessary?
- Q. (6) (a) What is meant by Rajbhasa? How many regions as per Rajbhasa rules are served by ER & ECR? What steps Govt. taken to popularise Rajbhasa?
- (b) Approximate Account Current does not serve any purpose - discuss. Explain How can you ensure its submission by 7th instead of 10th?
- Q. (7) Why Accounts Office submits most of the management information late? Please explain the reasons of such delay for at least three such statements alongwith suggestions for improvement.
- Q. (8) What do you understand by Preliminary Works Programme? How a work is processed for inclusion in the Pink Book? (Explain all stages) Do you think Railways need to curtail the number of Works Programme proposals?
- Q. (9) Define Budget, ordinary Working Expenses and P. U. What are the stages of Budgetary review? Do you think so many reviews are really necessary? Do you suggest dispensation of any one or two of them? Which review can be easily dispensed with and why?
- Q. (10) What is an Estimate and what constitutes Material Modification? What are the deficiencies normally noticed in an Estimate? Suggest measures for improvement.