

EASTERN RAILWAY
ACCOUNTS DEPARTMENT

**WRITTEN EXAMINATION FOR SELECTION AS
ASSISTANT ACCOUNTS OFFICERS (GROUP-B)
FOR THE YEAR 2007-2009**

Time allowed : 3 hours.

Maximum marks : 150

NOTE : **Answer any five questions.** All questions carry equal marks.
Instructions to candidates :-

- I. Do not write your roll number or name anywhere inside the answer book. Only the roll number should be written on the top sheet at the space provided.*
 - II. Write either in English or Hindi.*
 - III. Ensure that signature of the Officer-in charge is obtained on the Answer sheet / extra sheets, if any.*
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Q.1. What is the language policy of the Government of India for Official purposes? How is the Railways implementing the same ? When is an employee deemed, as per official Language Act, to have acquired working knowledge in Hindi?

Q.2. What do you understand by Price Escalation Clause in a Works Contract? Please highlight the recent changes made in the price Escalation Clause? Under what conditions we can accept Price Escalation Clause?

Q.3. What is Exchequer Control? How is it exercised? Please indicate the extent to which the purpose has been achieved giving reasons for deficiencies, if any, in the scheme and your suggestions for improving the same.

Q.4. Describe the mechanism of operation of Reserve Bank Suspense including verification and reconciliation of transactions. What do the balances under "Remittance into Bank" and "Cheques and Bills" represent?

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- Q.5. Describe in detail the procedure for the check and account of a Bill for Stores purchased (both for Stock and Non-stock Stores), indicating the safeguards provided against double payment..
- Q.6. What is Inventory Control? How is the control exercised on Indian Railways? Is the system very effective?
- Q.7. What are 'General on Cost', 'Proforma on Cost' & 'Shop on Cost'? How are they allocated to the work?
- Q.8. Explain why Accounts Office Balance Sheet is prepared in addition to the Station Balance Sheet. Enumerate the several Entries comprising the Debit and Credit entries of the Accounts Office Balance Sheet.
- Q.9. What are the different conditions under which advances are granted to Railway employees? Please elucidate.
- Q.10. Write Short Notes on any **SIX** of the following :-
- a) Cash - in - Transit.
 - b) Station to Station Rates.
 - c) Supernumerary Post.
 - d) Provisional Para.
 - e) Deposit Miscellaneous.
 - f) Unit Cost of POH.
 - g) Transfer without Financial Adjustment.
 - h) Accommodation Works.
 - i) New Service.
 - j) Liquidated Damages.
 - k) Charged Expenditure.