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2011-13
WRITTEN TEST FOR 70% SELECTION AS ASSISTANT FINANCIAL
ADVISER / ASSISTANT ACCOUNTS OFFICERS (GROUP 'B') FOR THE
YEAR 2011 - 13

Time Allowed:-3 hours

Maximum Marks:- 150

Answer any FIVE questions. All questions carry equal marks

INSTRUCTIONS :

1. Do not write your roll number or name anywhere inside the answer book. Name, designation and roll number should be written on the fly-leaf only. If they write their name/designation/roll no. or put any other symbol/sign anywhere in the answer book they will be disqualified.
 2. Candidate should use ink/dot pen (Black/Blue). Use of multicolor pens/sketch pens etc. may lead to cancellation of the candidature.
 3. Please write answers either in English or Hindi.
 4. Candidate is to ensure signature of Officer-in-Charge on the answer book and also on extra sheets, if any.
 5. Candidates must submit the answer book only on completion to the Invigilator.
 6. In case any unfair means are adopted, the candidature will be forfeited.
 7. Part of a question must be answered in the same sequence, failing which marks will be awarded to the 1st part ignoring the other parts.
 8. Extra sheet(s) should be taken after completion of main answer book only.
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- Q1(a) Describe the salient features of the Official Language Policy and the Official Language Rules as applicable to the Railways?
- (b) What are the incentives given to the railway employees on being declared successful in the various official language examinations?

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Q2(a) Describe the salient features and accountal procedures of New Pension Scheme. P (718)

(b) What is Pension Master and why is it necessary to maintain it? What checks are exercised on pension debits received from Banks?

Q3. Explain in detail the implications and action required in the case of the following:-

(a) Demand Draft for payment of freight dishonoured by the banks. C

(b) Arrears in reconciliation of "Cheques and Bills" C

(c) Material at site account not properly maintained.

Q4. Distinguish between the following:-

(a) IRCA and IRFA transaction.

(b) Bills Recoverable and Demands Recoverable.

(c) General-on-Cost and Proforma-on-Cost.

(d) Earnest Money and Security Deposit.

(e) Personal Pay and Presumptive Pay. C

Q5. (a) Describe the various stages through which a proposal of a Traffic Facility work costing Rs.17 crores for improving operational efficiency has to be cleared before its final inclusion in the Works Programme.

(b) What is the existing system for monitoring the pace of expenditure with reference to the budget allotment?

Q6 (a) What factors contribute to the accumulation of unlinked debit and credit items under Purchase Suspense? Indicate the procedure to be followed to eliminate such accumulation.

(b) What is the role of the Accounts Department in the matter of Inventory Control? How is the proficiency of Inventory control measured?

Q7(a) Why is it necessary to carry out local inspection of Executive Offices?
Prepare a model inspection report of the office of the Sectional Engineer,
Electric Loco Shed.

(b) Is it necessary to dispense with Audit inspection of executive offices
specially when the work of Audit and Accounts inspections are overlapping?

Q8. Write short notes on :-

- (a) E-Reconciliation
 - (b) Letter of Credit
 - (c) Liability Register
 - (d) Rationalised Route
 - (e) Major Penalty.
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