

लेखा विभाग में 30% कोटा के तहत सहायक लेखा अधिकारी/सहायक वित्त सलाहकार की ग्रुप 'बी' नामिका में चयन हेतु लिखित परीक्षा/Written Examination for Selection of Group 'B' Panel of AAOs/AFAs against 30% quota in Accounts Department.

विषय/Sub. : पेपर/Paper-II

दिनांक/Dated : 07.12.2012

आबंटित समय/Time allotted : 03 (तीन) घंटे.

अधिकतम अंक/Maximum Marks : 150

अनुदेश/INSTRUCTIONS :

ए/Α)	उम्मीदवार शीट में उपलब्ध कराये गये स्थान को छोड़कर उत्तर पुस्तिका के भीतर और/अथवा अतिरिक्त शीट पर कहीं भी अपना नाम, अनुक्रमांक, हस्ताक्षर अथवा चिह्न अंकित नहीं करें अन्यथा उनकी उम्मीदवारी रद्द कर दी जायेगी./Candidate is not to write his name, Roll No., Signature or mark etc. anywhere inside the answer book &/or extra sheet(s), except on the sheet at the space provided, failing which the candidature will be cancelled.
बी/B)	उम्मीदवार स्याही/डॉट पेन (काला/नीला) का प्रयोग करें। बहुवर्णी पेनों/स्केच पेनों आदि का प्रयोग करने पर उम्मीदवारी रद्द की जा सकती है./Candidate should use ink/dot pen (Black/Blue). Use of multi-colour pens/sketch pens etc. may lead to cancellation of the candidature.
सी/C)	कृपया अपने उत्तर अंग्रेजी अथवा हिंदी में दें./Please write all answers either in English or in Hindi.
डी/D)	उम्मीदवार उत्तर पुस्तिका के साथ-साथ अतिरिक्त शीट, यदि कोई हो, पर अनुवीक्षक/प्रभारी अधिकारी का हस्ताक्षर करवा लें./Candidate is to ensure signature of Invigilator/Officer-in-charge on the answer book and also on extra sheets, if any.
ई/E)	परीक्षा समाप्त होने पर, अनुवीक्षक के पास उत्तर पुस्तिका जमा कर दी जाय./On completion of examination, answer sheet should be submitted to Invigilator.
एफ/F)	गलत साधनों का प्रयोग करने की स्थिति में उम्मीदवारी जप्त कर ली जायेगी./In case any unfair means are adopted, the candidature will be forfeited.
जी/G)	किसी प्रश्न के भाग का उसी क्रम में उत्तर दिया जाना आवश्यक है, ऐसा नहीं करने पर अन्य भागों का अनदेखा करते हुए प्रश्न भाग पर ही अंक दिया जा सकता है / Parts of a question must be answered in the same sequence, failing which marks may be awarded to the 1st. part ignoring the other parts.
एच/H)	मुख्य उत्तर पुस्तिका समाप्त होने पर ही अतिरिक्त शीट (शीटें) ली जानी और उत्तर पुस्तिका के अंतिम पृष्ठ के साथ संलग्न की जानी चाहिए./Extra sheet (s) should be taken after completion of main answer book only and should be attached to the last page of answer book.
आई/I)	उत्तर पुस्तिका में बचे किसी भी खाली स्थान को आड़ी रेखा खींच कर काट दी जाय./Any blank space in the answer book should be scored out by drawing a diagonal line.

2012

(1)

EASTERN RAILWAY
ACCOUNTS DEPARTMENT

LIMITED DEPARTMENTAL COMPETITIVE EXAMINATION

MAXIMUM MARKS - 150

TIME ALLOWED - 3 HOURS

Paper II. (Without Books)

Paper II consists of four (4) parts - Part I, Part II, Part III and Part IV. The candidate must answer 6 (SIX) questions in all, one question each from Part I and Part II of Group A or Group B and two questions each from Part III and Part IV. The optional papers are :-

GROUP A

Part I - Traffic Accounts and Statistics

Part II - Establishment

OR

GROUP B

Part I - General Expenditure Accounts

Part II - Workshop and Stores Accounts.

The candidates must answer questions from their optional subjects and also from Part III - FINANCIAL JUSTIFICATION FOR EXPENDITURE AND TRAFFIC COSTING and Part IV - MANAGEMENT ACCOUNTANCY, which are compulsory.

Figures on the right hand side indicate the marks carried by the question or part(s) thereof.

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PART I (GROUP B) - 25 MARKS

GENERAL EXPENDITURE

- Q1(a) Describe the various types of Works Tenders prevalent over Indian Railways. SM-Tender-1
8 marks
- Q1(b) List out the powers vested upon GM's, CAO (Con.), PHOD's and DRMs for undertaking works or services on Single Tender basis.
9 marks
- Q1(c) What is the financial criteria for undertaking works through a Two Packet system? Who can dispense with calling of Tenders under Two Packet system in exceptional cases?
5+3 = 8 marks
- Q2(a) When and under whose powers can a tender be floated without sanction of Detailed Estimate?
5 marks
- Q2(b) List out the modes in which Security Deposit can be accepted in Works Contracts. What is Performance Bank Guarantee? What is the role of the Accounts Office in ensuring that the validity of Security Deposit does not expire during the contract period, including extension thereof?
3+3+4 = 10 marks
- Q2(c) Write Short Notes on any 2 (Two) of the following subjects [within 50 words each]:
2 x 5 = 10 marks
- (i) Measurement Book, (ii) Works Register
(iii) Mobilisation Advance.

PART II (GROUP B) - 25 MARKS

WORKSHOP AND STORES ACCOUNTS

- Q1(a) Explain in details how Workshop Manufacturing Suspense is maintained and monitored.
10 marks
- Q1(b) How is job costing done in a Railway Workshop? How is the system used for arriving at an accurate costing data?
8+7 = 15 marks
- Q2(a) What is e-tendering? How is it different from normal stores tenders? Has e-tendering been able to bring greater transparency in the stores procurement process of the Railways?
4+4+7 = 15 marks
- Q2(b) Write Short Notes [within 50 words] on any two (2) of the following subjects:
2 x 5 = 10 marks
- (i) RDSO Approved Suppliers
(ii) Price Ledger (iii) MMIS
(iv) Fall Clause SM-14

PART III. - 50 MARKS.FINANCIAL JUSTIFICATION FOR EXPENDITURE
AND TRAFFIC COSTING

Q 1(a) Explain the principle on which appropriations are made to various Railway funds from the Revenue Surplus of Indian Railways and their utilisation respectively. 10 marks

Q 1(b) What is meant by "Gross Budgetary Support"? What kind of projects are funded through this source of funding? How are such projects financially evaluated and justified? 4+5+6 = 15 marks

Q 2(a) "In order to effectively rationalise the Tariff structure of Rail Transport in India, it is essential to bring in widespread reforms to the Traffic Costing Mechanism in the Indian Railways". Comment. 15 marks

Q 2(b) Write Short Notes [within 50 words] on any 2 (Two) of the following Subjects: 2x5 = 10 marks

- (i) Indian Railway Finance Corporation
- (ii) Marginal Costing Principle. SM-14
- (iii) Productivity Test.

Q 3. The Indian Railways are going through difficult financial times. As an Accounts officer, please make out a detailed note to the General Manager of your Railway through FASAO, suggesting cost-reduction and austerity measures which will have a positive effect on improving the operating Ratio of your Railway. 25 marks

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[5]

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PART IV — 50 MARKS

MANAGEMENT ACCOUNTANCY

Q1(a) What is Break-even Analysis? Describe in detail how Break-even Analysis is used as a management tool.

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SM/P-15

5+10 = 15 marks

Q1(b) Compare and contrast between cash based accounting as prevalent in Government Departments and accrual accounting as followed in the Corporate sector.

10 marks

Q2(a) What are the methods available for evaluating the rate of return, while undertaking investment analysis of a project?

SM-160 (Q4a)

15 marks

Q2(b) How far, in your view, have the Indian Railways been successful in truly evaluating the rates of return of Railway projects by the use of DCF technique?

10 marks

Q3(a) Write Short Notes [within 50 words] on any 2 (Two) of the following topics:

2 x 5 = 10 marks

(i) ABC Analysis

(ii) Equity

(iii) Credit Rating

(iv) Debentures

Q3(b) How do financial ratios help in evaluating the performance of a going concern? Describe any two ratios in brief.

9+6 = 15 marks

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विषय/Sub. : पेपर/Paper-I

दिनांक/Dated : 06.12.2012

आवंटित समय/Time allotted : 03 (तीन) घंटे.

अधिकतम अंक/Maximum Marks : 150

अनुदेश/INSTRUCTIONS :

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Eastern Railway
ACCOUNTS DEPARTMENT

LIMITED DEPARTMENTAL COMPETITIVE EXAMINATION

MAXIMUM MARKS - 150

TIME ALLOWED - 3 HOURS

Paper I (Without Books)

Paper I Consists of three (3) Parts, Part I, Part II and Part III. The candidates have to answer 6 (six) questions in all. It is compulsory to attempt any 2 (two) questions from Part I, any 2 (two) questions from Part II and any 2 (two) questions from Part III. While answering from each part, it should be ensured that the part numbers are clearly indicated.

Figures on the right hand side indicate the marks carried by the question/part(s) thereof.

PART I : 50 MARKS

GENERAL KNOWLEDGE AND ENGLISH LANGUAGE

Q1(a) Elaborate the Statutory provisions for use of Rajbhasha in Government working. How effective, in your opinion, has been the Government's efforts in promoting Rajbhasha, especially in the non-Hindi speaking states? What additional measures are required to promote Rajbhasha?

5 x 3 = 15 marks

Q2(b) Write a letter [within 100 words] to the editor of a newspaper, elaborating the effect of levy of Service Tax on Rail Services, upon the earning potential of Indian Railways.

10 marks

Q2(a) Write Short Notes [within 50 words each], on any 3 (THREE) of the following topics:-

5 x 3 = 15 marks

- (i) Planning Commission
- (ii) Goods and Services Tax
- (iii) Public-Private Participation (PPP) in Railway Projects.
- (iv) New Pension Scheme
- (v) Public Procurement Bill

Q 2(b) Expand the following abbreviations (Any Ten) :

1 × 10 = 10 marks.

- | | |
|-------------|--------------|
| (i) LTTE | (ii) CNG |
| (iii) PAC | (iv) ICC |
| (v) NCERT | (vi) NASA |
| (vii) ILO | (viii) JPC |
| (ix) IRISCT | (x) RWF |
| (xi) TRAI | (xii) JNNURM |

Q 3(a) Select the appropriate word, nearest in meaning, from the alternatives given below :

1 × 5 = 5 marks

- (i) Probity - (a) Investigative (b) Uprightness
(c) Fatherly (d) Problematic
- (ii) Inexplicable - (a) Impossible (b) Obscure
(c) Which cannot be explained (d) Not expandable
- (iii) Fiscal - (a) Of public revenue (b) Financial virtue
(c) Thick fluid (d) National
- (iv) Oncologist - (a) Detective (b) Cancer specialist
(c) Cartoonist (d) Quiz expert
- (v) Harpoon - (a) Musical instrument (b) Hair pin
(c) A type of ship (d) Spear to hunt whales

Q 3 (b) Complete the following proverbs :

1 × 5 = 5 marks

- (i) To — is human; to forgive divine.
- (ii) Better late than —.
- (iii) A bird in hand is better than — in the bush.
- (iv) A — man is an angry man.
- (v) Once bitten, twice —.

Q 3 (c) Make sentences with the following words :

1 × 5 = 5 marks

- (i) Intrepid (ii) Effeminate (iii) Draconian
(iv) Harmony (v) Heavenly

Q 3 (d) Write one paragraph, within 100 [ONE HUNDRED] words on any of the following topics :

10 marks

- (i) The menace of Corruption in Public life

or

- (ii) Urgent steps necessary to save the Indian Rhinoceros from extinction.

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प्र.2 (बी) निम्नलिखित संक्षिप्तियों के पूर्ण रूप लिखें (किन्हीं दस के) :

1x10=10 अं

- (i) LTTE (ii) CNG (iii) PAC (iv) ICC (v) NCERT
(vi) NASA (vii) ILO (viii) JPC (ix) IRISCT (x) RWF
(xi) TRAI (xii) JNNURM

प्र.3 (ए) निम्नलिखित विकल्पों में से सटीक शब्द का चयन करें जो अर्थ में बिल्कुल समानता रखते हों :

1x5=5 अं

- (i) Probity - (a) Investigative (b) Uprightness
(c) Fatherly (d) Problematic
(ii) Inexplicable - (a) Impossible (b) Obscure
(c) Which cannot be explained (d) Not expandable
(iii) Fiscal - (a) of public revenue (b) Financial Virtue
(c) Thick fluid (d) National
(iv) Oncologist - (a) Detective (b) Cancer Specialist
(c) Cartoonist (d) Quiz expert
(v) Harpoon - (a) Musical instrument (b) Hair pin
(c) A type of ship (d) Spear to hunt whales

प्र.3 (बी) निम्नलिखित कहावतों को पूरा करें :

1x5=5 अंक

- (i) To is human; to forgive devine.
(ii) Better late than
(iii) A bird in hand is better than in the bush.
(iv) A man is an angry man.
(v) Once bitten, twice

प्र.3 (सी) निम्नलिखित शब्दों से वाक्य बनायें :

1x5=5 अंक

- (i) Intrepid (ii) Effeminate (iii) Draconian
(iv) Harmony (v) Heavenly

प्र.3 (डी) निम्नलिखित विषयों में से किसी एक पर 100 (एक सौ) शब्दों में एक पैराग्राफ लिखें :

10 अंक

- (i) The menace of corruption in public life.

OR

- (ii) Urgent steps necessary to save the Indian Rhinoceros from extinction

PART II : 50 MARKSGENERAL PRINCIPLES OF GOVERNMENT ACCOUNTING
AND AUDIT WITH SPECIAL REFERENCE TO THE
RAILWAYS

Q1(a) Explain in details the various processes through which the Railway Budget passes before its final adoption by the Parliament of India.

15 marks

(b) What do you understand by "Appropriation Accounts"? What role does the Statutory Audit play during its scrutiny at the Zonal Railway level?

5+5 = 10 marks

Q2(a) Distinguish between (Any FIVE)

- (i) Capital and Capital Fund
- (ii) Zero based budgeting and Performance Budgeting
- (iii) Operating Ratio and Performance Efficiency Index
- (iv) Suspense Head of Accounts & Final Head of Accounts.
- (v) Works Register and Asset Register
- (vi) Demands Payable and Demands Recoverable

3 x 5 = 15 marks

Q2(b) What is "Material Modification"? What powers have been vested upon a General Manager of a Zonal Railway to sanction Material Modifications? Under what circumstances should material modifications be invoked?

4+3+3 = 10 marks

Q3. Write Short notes (within 50 words) on any 5 [FIVE] of the following topics:

(i) Capital Bond

5 x 5 = 25 marks

(ii) Indian Railway Finance Corporation

(iii) Remittance into Banks

(iv) Accounting Reforms

(v) Single Account Current

(vi) Railway Safety Fund.

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PART III : 50 MARKSBOOKS AND BUDGET (INCLUDING TRAFFIC BOOK)

Q1. How is the Earning Budget of a Zonal Railway prepared? Name the Statistical Reports utilised for assessing the apportioned share of expected earnings, at the budgetary stage. To what extent are the statements generated directly through FOIS, UTS & PRS helpful for preparation of a realistic budget projection of a Zonal Railway's earning?

12 + 8 + 5 = 25 marks

Q2(a) What is meant by Working Budget Grant and Reassessed Budget Grant, as advised by Board during 2012-13? Please discuss in details the instructions given by Board in this respect.

6 + 4 = 10 marks

Q2(b) How is the term "reappropriation of funds" defined? Presently, what are the powers of reappropriation available with GMs of Zonal Railways in respect of Ordinary Working Expenses? What recent changes have been legislated by Board in the powers of reappropriation of GMs of Zonal Railways, in respect of Demand No. 16?

6 + 4 + 5 = 15 marks

Q3(a) Discuss in details the recent instructions given by Board to the Zonal Railways, which aim at reducing the huge shelf of old projects. To what extent, in your opinion, will this initiative, help in improving the project management of Indian Railway

9 + 6 = 15 marks

Q3(b) Write short notes (within 50 words) on any 2 (Two) of the following:

2 x 5 = 10 marks

- (i) Misclassification of expenditure & its remedy.
- (ii) E-Recon: its benefits and shortcoming
- (iii) Traffic Book, Part A
- (iv) Cheques & Bills reconciliation of e-payments