

Sample Question Paper for 70% Gr.B Examination in Accounts Dept.

1. (a) What are the various regions into which country has been divided in Rabhasha Policy? Discuss broad principles of correspondence between various regions.
(b) Do you think the official language policy requires any modification?
(c) What are various steps taken for propagating the use of Rajbhasha in official working?
2. Under what circumstances can the following be resorted to :
 - (a) Limited tender
 - (b) Single tender
 - (c) Dispensing with calling of tenders
 - (d) Negotiation
 - (e) Two packet system of tending
3. Describe in brief rules of allocation of expenditure to Capital, Capital Fund, DRF, DF, Open Line Works-Revenue, Revenue?
4. (a) Why is it very important that reconciliation of Cheques & Bills is always current.
(b) What is the difference between Approximate Account Current and Actuals? How can the difference between the two be minimized?
(c) What is the purpose of making Appropriation Account.
5. What will be the nature of balances in the following accounts. Give brief reasons to support your answer:
 - (a) Purchase Account
 - (b) Deposit Miscellaneous.
 - (c) Sale Account.
 - (d) Miscellaneous Advance Capital
 - (e) Stock Adjustment Account.
6. Briefly explain any three:
 - (a) WMS
 - (b) Incentive Scheme in Workshops
 - (c) Unit cost of POH
 - (d) Out-turn Statement
7. Distinguish between any four:
 - (a) Leave not due & Extraordinary Leave.
 - (b) Delayed & Late Tenders
 - (c) Demands Payable & Demands recoverable
 - (d) NBR & Stepping Up.
 - (e) Budgetary & exchequer control
 - (f) Price preference & Purchase preference

8. (a) What are the salient features of 6th Central Pay Commission. What are the additional benefits available to serving and retired employees?
(b) Briefly describe New Pension Scheme?
9. (a) How can frauds committed at station in regard to passenger traffic be detected through station inspection.
(b) What is traffic suspense? What are the steps to keep the balances minimum?
10. Write short note on any five:
 - (a) Operating Ratio
 - (b) Role of Indian Railway Finance Corporation.
 - (c) E-Payment of Freight
 - (d) Build, Operate, Lease & Transfer (BOLT)
 - (e) Public Private Partnership (PPP)
 - (f) World Class Station

Sample Question Paper for 70% Gr.B Examination in Accounts Dept.

1. (a) Before the end of this decade, transactions and processes on the Indian Railways will be fully computerized. Do you agree?
(b) Explain briefly the objectives of
 - (i) FOIS (Fright Operation Information System)
 - (ii) AFRES (Advanced Financial Railways Earning & Expenditure System)
 - (iii) Unreserved Ticketing System (UTS)
2. What points are to be checked by finance for the proposal of :-
 - (i) Creation & Extension of Work Charged Post
 - (ii) Reimbursement of medical expenses
 - (iii) Brief Note Scrutiny
 - (iv) Imprest Creation
 - (v) Estimate
3. What are the General & subsidiary Books? Detail the various Books and registers of accounts required to be reconciled with the General Books in connection with revenue transactions.
4. Write short notes on any five :
 - (a) Public Accounts Committee.
 - (b) Sources of funds for works expenditure
 - (c) Material Modification
 - (d) Discounted Cash Flow method
 - (e) Liquidated Damages
 - (f) Stock Verification
5. Distinguish between any five:
 - (a) Annual Closing and Monthly Closing of Accounts
 - (b) Internal Check and Internal Audit
 - (c) Rate Contract and Running Contract
 - (d) Child Care Leave and Maternity Leave
 - (e) EFT and BPT
 - (f) Works Register and Measurement Book
6. What specific items of works performed in the workshop Account Office are to be checked during Inspection.?
7. (a) There are frequent complaints of delay in payment of bills for Stores supplied. What are the different stages either in Stores Deptt. Or in Accounts Deptt. where delays are likely to occur and what steps would you take to eliminate such delays?

- (b) When the stores suspense head is itself a suspense head, why is it necessary to maintain a number of other suspenses like Purchase, Sales, Stock Adjustment Account & Stores in Transit (Purchase), Stores in Transit (Depot Transfer)
8. (a) There is a suggestion that apportionment of earnings between Zonal Railways should be abolished. Please comment.
(b) What statistical result do you consider important for studying the efficient working of a Railway. Give reasons.
9. (a) Indicate the objections and application of Hours of Employment Regulation. Explain the classification of employees and regulations laid down.
(b) What do you understand by voluntary retirement. What are the rules prescribed for this.
(c) Often there are complaint about the unsatisfactory position of provident Fund Accounts on Indian Railways. Analyze the causes for this and suggest measures to make the situation satisfactory.
10. (a) What are the provision in regard to name plates, rubber stamps, official seals, letter heads & logos under the official languages Policy directions.
(b) What are your suggestions for increasing the use of Hindi in official work.