

PAPER-II
(WITHOUT BOOKS)

Max Marks: 150

Time Allowed: 3 Hours

Paper-II consists of four (4) parts- Part-I, II, III & IV. Please note that in the case of Parts I & II, you have an option to attempt either Group A or Group B, but not in the case of Part III & IV.

The optional groups for Part I and Part II are as follows: -

Either	Part I	Traffic Accounts & Statistics	35 Marks	Group A
	Part II	Establishment	35 Marks	
Or	Part I	General Expenditure Accounts	35 Marks	Group B
	Part II	Workshop & Stores Accounts	35 Marks	

Attempting questions from Part III & IV is compulsory for both Group A & B.

Instructions to Candidates

1. Do not write your Roll Number or Name anywhere inside the answer book. Your Roll Number should be written only on the top sheet of the answer book or extra sheets, if any, at the specified space.
2. Write the answer either in English or in Hindi.
3. Ensure using only such extra sheets and answer books which are signed by the officer-in-charge.
4. Submit your answer book along with the extra sheets.

NB: Name, Roll No. or signature should not be recorded anywhere in the answer sheet/additional sheets, or else candidature is liable to be forfeited.

Group A – Part I

Traffic Accounts & Statistics

[35 Marks]

Answer all the questions.

Q1 Give a detailed overview of the overall policy guidelines issued by Railway Board on "Freight Incentive Scheme"? 15

OR

Discuss the passage of a passenger ticket from the time of indenting till it is destroyed. Enumerate the checks exercised by the Accounts Office at different stages. 15

OR

What are commercial Statistics? Describe the important features thereof and the purpose they serve. 15

(2)

Q2 Discuss the importance of control over Traffic Suspense. Indicate the steps taken to ensure that the balances under this suspense are kept at a minimum. 10

OR

What is UTS? Briefly indicate the modalities involved in its working, statements generated and the checks exercised by Accounts. 10

OR

What are important Fuel and Power Statistics? What is the importance of Fuel Statistics? 10

Q3 Write a brief note on Centralized Apportionment System 10

OR

What does Station Outstanding represent? How are they classified and cleared? 10

OR

What is ST-5A and ST-7A? Why are they prepared and what purpose do they serve? 10

Group A – Part II

Establishment

[35 Marks]

Answer any two questions. Question No 1 is compulsory.

Q1 Write Short Notes on any four of the following: 20

- | | |
|---------------------------------------|-----------------------------|
| 1) Child care leave | 5) Cadre Register |
| 2) FSC (Foreign Service Contribution) | 6) Staff Benefit Fund |
| 3) Supernumerary Post | 7) Grade Pay |
| 4) Special Disability Leave | 8) New Pension Scheme (NPS) |

Q2 What is meant by Lien? Under what circumstances can it be suspended or terminated? 15

Q3 Discuss in detail the concept of PNM (Permanent Negotiating Machinery)? 15

Q4 Describe the salient features of Workman Compensation Act and its claims. Also detail the checks exercised in the Accounts Office on these claims. 15

Group B – Part I

General Expenditure Accounts

[35 Marks]

Answer any two questions. Question No 1 is compulsory.

Q1 (i) Write Short Notes on any two of the following: 10

Urgency Certificate	Material Modification
Deposit Work	Final Location Survey

(3)

Q1 (ii) Distinguish between **any two** of the following: 10

- a) Open Tender and Limited Tender
- b) Performance Guarantee and Performance Efficiency Index
- c) Pink Book and Green Book
- d) Completion Report and Construction Estimate

Q2 Enumerate the role of Accounts Department in the opening of tenders, Financial Evaluation of Tenders, Tender Committee, vetting of agreement and checks exercised in the passing of an on account contractor bill? 15

Q3 What are measurement books? How and why are they maintained and what purpose do they serve? 15

Q4 Why is it important to conduct local inspections? What are the main objects of local inspections? What are the various points to be seen while inspecting an AEN's office? 15

Group B – Part II

Workshop & Stores Accounts

[35 Marks]

Answer any two questions. Question No 1 is compulsory.

Q1 Write Short Notes on **any four** of the following: 20

Workshop Manufacturing Suspense	Price Variation Clause
Turn Over Ratio	Workshop General register
On-Cost Work Orders	Stock Adjustment Account
Liquidated Damages	SINT (Stores In Transit)

Q2 Explain in detail the procedure laid down for the payment of Suppliers/Vendors bills through ECS (Electronic Clearing Scheme)? 15

Q3 What is an out-turn Statement and what purpose does it serve? How is it prepared and reviewed? 15

Q4 Do you consider it necessary to introduce the incentive system of payment in Railway Workshop? Justify your answer. 15

(4)

Part III

Financial Justification for Expenditure & Traffic Costing

40 Marks

Attempt any two questions. All questions carry equal marks.

Q1 Write short notes on any four of the following: -

20

Incremental Cost	Check of Variation Statement
RVNL	Out-of-Turn Work
Wagon Turn Round	Variable Cost

Q2 What is meant by Financial Justification? Name the various techniques and discuss in detail any one technique used for working out Financial Justification for the construction of a new line.

20

Q3 What is meant by Productivity Test? What is its objectives/purpose and to what works is it applied? Also elaborate the procedure to be followed in conducting this test.

20

Q4 Briefly bring out the methodology of Traffic Costing as applied in the Railways. How is it linked to costing of Passenger and Goods services?

20

Part IV

Management Accounting

40 Marks

Attempt any two questions. All questions carry equal marks.

Q1 Write short notes on any four of the following: -

20

Standard Costing	P.E.R.T (Project Evaluation and Review Technique)
Operating Ratio	Sensitivity Analysis
Performance Units	Margin of Safety

Q2 Define Financial Management? What are the main functions and responsibilities of Financial Management?

20

Q3 (i) What do you understand by the term Break-Even Analysis? How is Break-Even Point calculated? Show as to how can this be determined by means of a Graph?

15

(ii) Calculate the Break-Even Point with the following Data: -

05

Fixed Cost for the year = Rs 40000-00

Variable cost per Unit = Rs 2-00

Sales estimated = Rs 100000-00

No. of units sold = 10000 at a sale price of Rs 10-00 each.

Q4 What is time over run and cost overrun and how can it be curtailed/controlled?

20

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