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SOUTHERN RAILWAY

014

EXAMINATION FOR SELECTION FOR THE POST OF
ASSISTANT FINANCIAL ADVISER (70%)

DATE: 22.03.2019

TIME: 03:00 HOURS

MAX. MARKS: 150

ANSWER ANY FIVE (5) QUESTIONS.
ALL QUESTIONS CARRY EQUAL MARKS

1. A: Expand the following:

1. IRFC	5. ASV	9. UTS	13. NPV	17. GAAP
2. GTKM	6. NAIR	10. ECoR	14. STS Rates	18. PEI
3. RRSK	7. JCM	11. NPS	15. IGST	19. DPC
4. WMS	8. TWFA	12. DRF	16. FDI	20. PAC

(20 x 1 = 20 marks)

- B:
- i) The Demand for Grants is submitted on _____ (Gross / Net Basis).
 - ii) Test Audit Note Part II is to be closed by _____ (Accounts officer / Audit Officer).
 - iii) Commuted portion of the pension is restored after _____ (10 / 15 / 20 years).
 - iv) The balance under Part C traffic book represents _____ (Adjustment or Division Sheet / Ledger Account of Home line).
 - v) Stations take _____ in their balance sheet for fares represented by vouchers sent to Accounts office in lieu of cash - (Debit / Credit / Minus Credit).

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- vi) Debt Head report is prepared _____ (Monthly / quarterly / Half yearly / Yearly).
- vii) Annexure J is _____ (Defects in Budgeting / Mistake and misclassification in Accounts).
- viii) PEI is prepared at _____ (Zonal Level / Divisional Level).
- ix) The expenditure on Ceremonial occasion is charged to (Capital / DRF / Revenue).
- x) The examination of the Appropriation Accounts and of the Audit Report thereon, on behalf of Parliament, is conducted by the Committee called _____ (Public Accounts Committee / Estimates Committee / Railway Convention Committee).

(10 x 1 = 10 marks)

2. Distinguish between the following (ANY FIVE)

- a. General oncost and Shop oncost
- b. EBR IF and EBR(P)
- c. Fall Clause and Option Clause
- d. Draft Para and Action taken Note
- e. Station Balance Sheet and Accounts Office Balance Sheet
- f. Demands Payable and Demands Recoverable.

(5 x 6 = 30 marks)

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3. Write short Notes on ANY FIVE of the following:

- a. GeM bills
- b. Open Tender
- c. Provisional Para
- d. Bills Recoverable
- e. Admitted Debits
- f. Unsanctioned Expenditure

(5 x 6 = 30 marks)

4. a) 'One of the functions of the Accounts Office is to inspect the source documents maintained in the Executive Offices which are not sent to the Accounts Office for check' – How this function is accomplished by the Accounts Office?

What are all the various records to be checked in an Executive Office?

(30 marks)

5. a) What are the various types of settlement dues an employee is entitled to under the 7th CPC on his normal Superannuation?
- b) What are the features of NPS? How does it affect the Revenue Budget of the Railways?

(15 + 15 = 30 marks)

6. a) What is Traffic Suspense?
- b) What are all the various components of Traffic Suspense? and
- c) How are they cleared?

(5 + 10 + 15 = 30 marks)

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7. a) What is Stock Adjustment Account? What are the various items adjusted under Stock Adjustment Accounts?
- b) What are the various duties of ISA and SVs?

(15 + 15 = 30 marks)

8. a) What is Productivity Test? What are the codal provisions for the conduct of Productivity Test?
- b) Discuss the Salient features of the official language policy of the Government of India as per the Official Languages Act 1963?

(15 + 15 = 30 marks)

9. a) How do Government accounts differ from Commercial Accounts? With this perspective elaborate the nature of Railway Accounts.
- b) Do you foresee in switching over to accrual based accounting in Railways?

(20 + 10 = 30 marks)

10. It is said that cash handling should be reduced significantly. In this context what are all the various Electronic payments systems available on Indian Railway, for collection of fares, freight, and also payment to contractors, suppliers, staff and others.

(30 marks)

11. How the results of Statutory Audit are communicated? How are these disposed?

(30 marks)

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