

000024

SOUTHERN RAILWAY

LIMITED DEPARTMENTAL COMPETITIVE EXAMINATION FOR THE  
POST OF ASSISTANT FINANCIAL ADVISER (AFA) – (GROUP  
'B'SERVICES)- LDCE 30%-2020

PAPER-I

DATE : 21.10.2021

TIME : 3 HOURS

MAXIMUM MARKS : 150

1. GENERAL KNOWLEDGE AND ENGLISH, OFFICIAL LANGUAGE POLICY. (50 Marks)
2. GENERAL PRINCIPLES OF GOVERNMENT ACCOUNTING AND AUDITING WITH SPECIAL REFERENCE TO THE RAILWAYS & BOOKS AND BUDGET INCLUDING TRAFFIC BOOK. (100 Marks)

IMPORTANT

THIS PAPER CONTAINS 2 (TWO) SECTIONS – SECTIONS 'A' & 'B'.  
BOTH THE SECTIONS HAVE TO BE ANSWERED.

SECTION – 'A'

(MAXIMUM MARKS - 50 )

GENERAL KNOWLEDGE & ENGLISH, OFFICIAL LANGUAGE POLICY

1. Expand the following:

(20\*0.5=10)

- (i) RLWL
- (ii) NTES
- (iii) PETA
- (iv) INSAT
- (v) CAMTECH
- (vi) INTACH
- (vii) ARPAN
- (viii) NITI (Aayog)
- (ix) PDF(files)
- (x) GASAB
- (xi) GFR

....2/-

- (xii) ROH
- (xiii) AIMPLB
- (xiv) DFDR
- (xv) OGL
- (xvi) FDI
- (xvii) ERP
- (xviii) RSPB
- (xix) TOPS
- (xx) SECR

2. Name the author of: (5\*1=5)

- (i) 1984
- (ii) Discovery of India
- (iii) Around the World in eighty days
- (iv) Arthashastra
- (v) A passage to India

3. Use ANY FIVE of the following in your own words (5\*1=5)

- (a) On cloud nine
- (b) Easier said than done
- (c) Lose your marbles
- (d) Play devil's advocate
- (e) Up in arms
- (f) A bird in the hand is better than two in the bush
- (g) Don't cry over spilt milk

4. Name the persons (ANY FIVE) (5\*1=5)

- (a) Minister of Railways
- (b) Chief Justice of India
- (c) Gold medal winner in Olympic Games 2020 in Javelin Throw
- (d) Speaker of the Lok Sabha
- (e) Chief of Defence Staff
- (f) Chairman and CEO of Indian Railway
- (g) CEO of NITI Aayog

5.(i) Write short notes on ANY ONE of the following (1\*5=5)

- (A) National Monetization Pipeline
- (B) Tokyo Olympics 2020
- (C) Swachh Bharat mission

(ii) Write the correct Preposition in the following (5\*1=5)

- (a) She lost her ring ----- the beach
- (b) The book belongs --- Anthony
- (c) He swam --- the lake
- (d) The bird sat ---the oak tree
- (e) The caterpillar turned ----a butterfly

(iii) Write the Antonyms for ANY FIVE of the following (5\*1=5)

- (a) Despair
- (b) Tame
- (c) Meek
- (d) Repulsive
- (e) Seldom
- (f) Centrifugal
- (g) Nadir

Or

What are the documents covered under section 3(3) of the Rajbhasha rules?  
Name the 3 states in each that fall under A,B,,C Region for Rajbhasha Purpose?

(10+5=15)

6. Give one word substitution for the following (ANY FIVE) (5)

- (a) A person who draws or produces maps
- (b) Study of Stars
- (c) The one who loves good food and knows a lot about it
- (d) Someone with a beautiful handwriting
- (e) An office with high salary but no work
- (f) Someone who is eighty years old
- (g) Someone who is the custodian or the keeper of a museum

7. Read the passage and choose the most appropriate option (5)

The Indian Premier League (IPL) is a professional Twenty-20 cricket league in India contested during April and May of every year by 8 teams representing 8 cities of India. The league was founded by the Board of Control for Cricket in India (BCCI) in 2008, and is regarded as the brainchild of Lalit Modi, the founder and former commissioner of the league. IPL has an exclusive window in ICC Future Tours Programme.

The IPL is the most-attended cricket league in the world and in 2014 ranked sixth by average attendance among all sports leagues. In 2010, the IPL became the first sporting event in the world to be broadcast live on YouTube. The brand value of IPL in 2018 was US\$6.3 billion, according to Duff & Phelps. According to BCCI, the 2015 IPL season contributed ₹ 11.5 billion (US\$182 million) to the GDP of the Indian economy.

There have been eleven seasons of the IPL tournament. The current IPL title holders are the Chennai Super Kings, who won the 2018 season.

Q1. Indian Premier League is considered whose brainchild?

- a) Lalit Modi
- b) Nirav Modi
- c) Vineet Jain
- d) Mukesh Ambani

Q2. How many seasons have been played of IPL till 2018?

- a) 10
- b) 12
- c) 11
- d) 9

Q3. What is the antonym of the word "professional" w.r.t. its usage in the passage?

- a) Competent
- b) Amateur
- c) Master
- d) Polished

Q4. In which year IPL became the first sporting event to be broadcast live on an online platform?

- a) 2011
- b) 2010
- c) 2008
- d) 2012

Q5. According to Duff & Phelps, the brand value of IPL in 2018 was

- a) ₹11.5 billion
- b) US \$132 million
- c) ₹ 6.3 billion
- d) US \$6.3 billion

**SECTION - 'B'**

**(MAXIMUM MARKS - 100 )**

**GENERAL PRINCIPLES OF GOVERNMENT ACCOUNTING AND AUDIT WITH  
SPECIAL REFERENCE TO RAILWAYS & BOOKS & BUDGET INCLUDING  
TRAFFIC BOOK**

**Answer to Question (I) is compulsory and select ANY 3(THREE) from the rest  
of the Questions.**

**1. Answer the following :**

**(25\*1=25)**

**(i) In the South India, the first railway line was opened between -----**

(A) Veyasarpady and Walajah Road (Arcot) (B) Veyasarpady and Sholingur Road  
(C) Chennai Egmore and Walajah Road (D) Chennai Central and Walajah Road

**(ii) The expenditure on "New services" not contemplated in the budget can be authorized by the Government by sanctioning advances from -----**

(A) The Consolidative Fund of India (B) The Contingency Fund  
(C) Reserve Fund of India (D) All the above

**(iii) Which of the following item of revenue payments should be debited direct to final heads in the accounts of the month in which the payments are made, without operating on the suspense head "Demands Payable".**

(A) Water and electricity bills (B) Overtime bills of staff  
(C) Settlement dues (D) None of the above

**(iv) All transactions, which do not involve the actual receipt or disbursement of cash, should be recorded initially in -----**

(A) Ledger (b) Journal (C) Non-Cash book (D) None of the above

(v) Transactions between the Railway Ministry and other ministries or States which are settled through the Central Accounts Section of the Reserve Bank are referred

- (A) Remittance Transactions (B) Transfer Transactions  
(C) Pay & Accounts transactions.. (D) None of the above.

(vi) A complete unit of machinery, plant or equipment which is kept in order to perform the functions of the main unit of machinery, plant or equipment to which it is a \_\_\_\_\_ and with which it may be identifiable, when such unit is put out of action temporarily on account of accident or periodical repairs, or is required to assist when the main unit has to meet on overload.

- (A) Reserve (B) Stand by (C) Spare (D) None of the above

(vii) The process of separation of accounting and auditing functions on the Railways was completed in the year

- (A) 1929 (B) 1924 (C) 1951 (D) 2017

(viii) Payment of lease charges for EBR -IF is booked under allocation

- (A) A-790 (B) D-790 (C) G-790 (D) H-790

(ix) Expenditure on maintenance of IPAS/Accounting Information Management Systems, AFRES/PRIME, ARPAN e-Recon and related applications is booked under allocation

- (A) A-836 (B) D-836 (C) E-836 (D) E-736

(x) The PU for booking Children Education allowance is ----

- (A) 25 (B) 26 (C) 01 (D) None of the above

(xi) PU ----- would reflect cost of electrical energy (payments to DISCOMs/SEBs etc.) traction as well as for non-traction.

- (A) 25 (B) 30 (C) 28 (D) 32

(xii) The debits from foreign railways workshops for cost of labour/wages relating to home rolling stock maintained in foreign railway workshop is booked under PU----

- (A) 63 (B) 61 (C) 34 (D) 33

(xiii) ) A statement prepared showing the receipts and disbursements of an accounts circle, duly classified under the prescribed heads of account

(A) Balance sheet (B) Account Current (C) Journal (D) Ledger

(xiv) The accounts of all the Ministries of the Central Government are maintained under overall supervision of

(A) Comptroller and Auditor General ,CAG (B)Member (Finance),MoR

(C) Controller General of Accounts, MoF (D)None of the above.

(xv) All claims against the railway should be checked by the Accounts office before payment is made, the exception to this rule is

(A) Payment from Imprest (B) Salary Payment

(C) Payment made for urgent works (D) None of these

(xvi) Which of the following item of credits shall be taken in reduction of Demands and only net figures shall be shown under the respective detailed heads of the Demands

(A)Credits for overcharges and undercharges under repairs.

(B) Commission on account of internal check of military warrants and credit notes in connection with the military traffic

(C) Service contributions from other Departments/Ministries on account of staff on deputation

(D) None of the above.

(xvii) The ' Commission of Railway Safety ' functions under the administrative control of the

(A) Ministry of Railway (B) Ministry of Surface Transport

(C) Ministry of Civil Aviation (D) None of the above.

(xviii) ) One principle commonly referred to as charging "what the traffic will bear"i.e.,fixing the charge for each variety of goods according to its ability to pay for transportation. This is also called as .....

(A) Value of service (B) Rating policy (c) Highest rate (d) None of the above.

(xix) The audit of sanctions to check that expenditure has been incurred according to prescribed rules and regulations or where not so covered it has been sanctioned by a competent authority, is known as

- (A) Administrative audit (B) Appropriation audit  
(C) Accountancy audit (D) None of the above.

(xx) The accounts of a railway presented in such a form so as to facilitate a review of the finances of the railway as a commercial undertaking are known as

- (A) Capital and Revenue Accounts (B) Finance Accounts  
(C) Combined Accounts (D) None of the above.

(xxi) The Account which serves the same purpose for earnings as 'Demands Payable' does for expenses, is known as

- (A) Labour (B) Traffic Account  
(C) Recoverable Accounts (D) None of the above.

(xxii) The salary of Depot Material Superintendent of Engineering work shop is allocated to

- A) Abstract A (B) Abstract B  
C) Abstract G (D) Abstract K

(xxiii) The PU - for Fuel from stock - home railway locomotives fuelled by foreign railway is

- A) 27 (B) 60 (C) 10 (D) 28

(xxiv) The PU - for Integrated GST (IGST)

- A) 72 (B) 22 (C) 73 (D) 75

(xxv) Transactions between the Railways and non-government bodies and institutions or individuals should be settled

- A) By transfer transactions (B) By remittance transactions  
(C) By actual payment or by actual recoveries in cash/cheque (D) None of the above

2. Write Short notes on any Five of the following

(5\*5=25)

- (a) Input Tax Credit
- (b) GST
- (c) Productivity Test
- (d) ARPAN
- (e) Extra Railway Transactions
- (f) Door step banking
- (g) CIPB

(3) What are the changes in the scope of Internal Check in Accounts Offices due to introduction of various computer modules viz., IPAS, FOIS, UTS, IMMIS, TMS etc., ? Discuss the modus-operandi of any one fraud which occurred in the recent past. Specifically comment whether it was a system failure or a failure to observe the existing system.

(10+10+5= 25)

(4) The balance under each of the Suspense Heads should be "proved" every month as far as possible'. What is meant by Proving? What are the chief points to be looked into in examining and proving the following suspense items:

- a) Traffic Account
- b) Other Railways
- c) Reserve Bank Suspense
- d) M-Remittance

(5+5+5+5+5=25 marks)

(5) What are the features of IRPSM for (A) Division (B) Zonal Railway (C) Railway Board?

(25 marks)

(6) In a recent letter to GMs, Railway Board has stressed the need for Austerity and Economy in expenditure and also given an illustrative list of different areas where substantial savings are expected. Spell out any 5 areas identified along with the Parameters, target set for economy on the set parameter and the remarks for the same.

(10+10+5= 25)

(7) What is Traffic Book? How many parts are there in Traffic Book? Explain the functions of each part.

(10+15 = 25)