#### Integral Coach Factory, Chennai - 600 038

Examination for selection for the post of AAO (Group · B) – 70% Quota.

Date: 21.09.2012

Time allowed: 3 hours. Maximum Marks: 150

Attempt all the sections. The maximum marks for each section is indicated against each of the sections.

## Section - A

Distinguish between any four.

Maximum Marks: 4 x 5=20

- 1. Traffic Receipts and Traffic Suspense
- 2 Group Incentive Scheme and Special Incentive Scheme
- 3. Gate Attendance Card and Job Card
- 4. Honorarium and Overtime Payment
- 5. Stores Suspense and Workshop Manufacturing Suspense
- 6. Proforma Oncost and Stores Oncost

# Section - B

Write Short Notes on any six.

Maximum Marks:  $6 \times 5 = 30$ 

- 1. Stores Inventory Turn Over Ratio
- 2. Material Modification
- 3. Deposit Work
  - A. Child Care Leave
- 5. Official Language Policy of India
- 6. Operating Ratio
- Purchase Suspense Account
  - 8. Option Clause in Stores Contract

.....2/-

## Section - C

Fill in the blanks – Attempt any Ten. Maximum Marks:  $10 \times 2 = 20$ 

 Purchase Suspense normally has a ..... balance. 2. The full form of RRT is ..... 3. The point at which income matches the expenditure is called 4. The national language of our country is ...... Transfer transactions between different zonal railways are called ..... transactions and between different heads of the same railway/production unit are called as ..... 6. Development Suspense is credited with ..... 7. Difference between Book Value and Sale Value of scrap is accounted for in the ..... 8. If after of auction of scrap, it is not lifted within reasonable period then ..... is leviable. 9. The "Cheques & Bills" is a ...... head Depreciation Reserve Fund is normally used to allocate 10. works which are undertaken on ...... account. Operation of work charged post requires besides 11. provision in an estimate also ..... A tender received from only one tenderer is called 12. as .....

### Section - D

Indicate whether the following statements are true or false. Attempt Max.Marks 10x2=20 any ten.

 Charged Expenditure represents expenditure which can be charged off to a work.

2. As per the latest Railway Board orders liquidated damages if levied can be waived. 3/-

- When in a subsequent tender for the same item a lesser rate is obtained, then minus 30% option against the earlier contract can be enforced only if delivery period is over and needs to be extended.
- Tenders received after opening of tenders are called delayed tenders.
- 5. Leave Not Due and Leave Without Pay mean the same.
- A widowed daughter of a deceased railway employee is eligible for pension even after attaining the age of 25 years.
- Pensioners will have to submit a life certificate once a year in order to continue to get their pension.
- House Rent Allowance payable in the standard percentage of basic pay for all employees at all places.
- 9. Dismissal in other words is called Compulsory Retirement.
- Productivity Linked Bonus is paid to all railway employees irrespective of their rank.
- Wagon Turn Around is the interval of time between two successive loadings of a wagon.
- Contingency Fund is at the disposal of the General Manager only.

#### Section - E

### Attempt any three

Max. Marks  $3 \times 20 = 60$ 

- 1. What is exchequer control and how far has it proved useful in the exercise of control over expenditure?
- How is a cost report prepared? What are the documents you require for the same? Suggest means of reducing the time taken for their preparation.
- What are the checks to be exercised by finance on proposals for creation and extension of
  - (1) Work Charged Post and
  - (2) Temporary Post.

4. Detail the duties of a stock verifier while witnessing a sale. Why is it necessary for the sale to be witnessed by a stock verifier? Is it possible to do away with witnessing of sale by a stock verifier? What is your opinion? What do you think will be the repercussions?

5. What is the works programme? Why is it necessary and how is

it compiled?

6. How is the Stores and WMS Budget prepared in Production Units? How does frequent changes in the production programme hamper the whole exercise?