

**MODEL QUESTION PAPER APPENDIX IIIA IREM EXAMINATION -
CBT**

MODEL PAPER-I

**(GRP, Establishment, PF, Pension/NPS, Labour Laws, Expenditure, Associated Finance,
Books and Budget and Book Keeping)**

IMPORTANT INSTRUCTIONS FOR THE CANDIDATES APPEARING IN COMPUTER BASED EXAMINATION

1. Please bring the downloaded copy of Admit card **which has your photo pasted and duly attested by the controlling officer**. Admission to the CBT examination center will be on the production of the admit card.
NOTE: You have to appear for the Computer Based Test (CBT) at your own expense on the date, time and Venue as indicated above.
2. Bring any one Photo Identity Proof such as PAN Card/ Passport/ Driving License/ Voter's Card/ Nationalized Bank Passbook with photograph/Aadhaar card / Notarized Affidavit (In English)/Government Office ID card **with Photo, Signature and Date of Birth**. **Candidate without valid Photo ID proof will not be permitted to appear for the examination**. If identity of the candidate is doubtful the candidate will not be allowed to appear for the Examination. Note: The photo identity proof must contain the same name as it appears **on the Admit Card**. **In case of any discrepancy in identity, i.e., mismatch in name, photograph and signature, the candidate may not be permitted to appear for the examination**.
3. You must bring stationery (pencils, ballpoint pen) with you. Rough sheets will be provided at Examination Center.
4. Examination will be conducted online (CBT Mode). You must enter your **User Name** (your Roll No.), **PIN**. (given in Admit Card) and **Password**(which will be given at Exam Center) to login 5 mins before the Exam Start time to read the Assessment related instructions. Please ensure that your Name and other details which will subsequently appear on the screen are correct.
5. Use of books, notebooks, logarithmic table, data storage device, camera, bags, watch calculators, pagers, cell phones and ring with built in calculator/memory, digital diary, any Bluetooth device etc. or any other electronic gadgets or recording devices are not permitted in the examination area. Any candidate found resorting to any unfair means (including sharing stationery) or malpractice or any misconduct during the examination, including giving/receiving help to/from any candidate during the test will be disqualified. The candidates should be vigilant in the examination. **Any request for change of Test center /venue will not be entertained**.
6. The candidate must keep the Admit Card with him/her and produce it on demand to the Presiding Officer of the Examination Centre or any other person authorized in this regard.
7. You are advised to report to the examination venue at the time mentioned on the Admit card. Candidate will not be allowed to Enter Examination venue after Gate Closure time.
8. A seat marked with Roll number be allotted to each candidate. Candidates will be required to find out and occupy their allotted seats.
9. The candidates should carefully read the instructions given on the Computer before attempting the question papers.
10. A candidate, who uses unfair means whether detected either in the examination hall or later by the examiner / evaluator or in Railway Board's Office, shall be debarred from the present and future examination as per rules. In addition, use of unfair means would entail disciplinary action under Railway Servants (Discipline & Appeals) Rules, 1968.
11. Candidate has been allotted a different roll no. for each shift. Candidate must ensure that correct Roll is entered for as provided in the admit card.
12. The question paper is bi-lingual, i.e. English and Hindi. For interpretation purpose and also in case of any ambiguity/ discrepancy, the English version shall prevail.
13. Candidates are not allowed to leave the exam hall before the close of the exam. **On completion of the examination, please wait for instructions from Invigilator and do not get up from your seat until advised. The candidates will be permitted to move out one at a time only**.
14. Please ensure that the name of the post displayed on the screen is the one you have opted for and indicated on your E-Call letter. In case of any discrepancy, please bring it to the notice of the Invigilator immediately.
15. **There is no facility for safe keeping of bags/ornaments/valuables etc.**
16. **Candidates may note that they will have to download the admit card twice. The detail of center shall be updated on 3rd June 2024.**
17. There shall be 110 questions out of which candidate have to attempt any 100 question. Each question shall be given 04 options. Candidates shall read carefully given options before choosing of one correct answer. The duration of each objective paper shall be 2 hours.
18. Each question shall carry 01 mark, so the total marks shall be 100 only.
19. **There will be negative mark of 0.25 for each of the wrong answer.**
20. Calculators is not permitted in objective papers.
21. The questions will be displayed on the screen one at a time with their respective four options.
22. The question paper and tentative answer key shall be uploaded on the portal by 22th June 2024. Any discrepancy/issues may be brought to the knowledge of Railway board within 1 week of publication of the answer key.

Duration : 2 Hrs

Total Marks : 100

Each Question Carries : 1 Mark

There are 110 questions in all. The candidates may answer any 100 questions. Candidate must select the correct option against the question number

There will be negative marking of 0.25 marks for each wrong answer

Candidates are advised to read the question carefully and attempt only 100 questions.

- 1. Read the following statements carefully and find out which one of the following option/s given is/are correct/most appropriate regarding the meaning of “Government Account” as defined in GFR?**

Statement1: “Government Account” means the account relating to the Consolidated Fund;

Statement2: “Government Account” means the account relating to the Contingency Fund;

Statement3: “Government Account” means the account relating to the Consolidated Fund, Contingency fund and the Public Account;

Options:

- A) Statement 1
- B) Statement 2
- C) Statement 3
- D) None of the given options

- 2. With the merger of Railway Budget with the General Budget, the Demands for Grants and the Statement of Budget Estimates of Railways shall also be part of the General Budget with effect from 2017-18. Which of the following GFR stipulates this?**

Options:

- A) Rule 42 (2) GFR
- B) Rule 43 (2) GFR
- C) Rule 43 (1) GFR
- D) Rule 42 (2) GFR

- 3. Which one of the following option is not true with reference to the sanctioning powers of GMs regarding detailed estimates?**

Options:

- A) GM can sanction any excess due to cost escalation
- B) GM can sanction any excess due to other than cost escalation
- C) GM can sanction Material modification up to Rs 2.5 Cr
- D) GM can sanction any excess due to scope within 20% of the Abstract cost.

- 4. An item of expenditure may be held by Accounts officer under objection for one or more reasons and every Railway Officer should attend promptly to the objection communicated to him by the Accounts Officer. Which one of the following is not the correct option on the category of objection?**

Options:

- A) Want of sanctioned estimate and Excess over sanctioned estimate;

- B) Want of generation of additional revenue falling short of projected figures in the Budget
- C) Want of sanctioned appropriation and Excess over sanctioned appropriation
- D) Miscellaneous reasons e. g., absence of vouchers, breach of financial rule, incorrect allocation, etc

5. **What is the term to be used from now on for Surveys as per the Railway Board instructions?**

Options:

- A) Preliminary Engg cum Traffic Surveys
- B) Feasibility Studies
- C) Viability Reports
- D) Technical and Viability Reports

6. **Which option is correct regarding the sequence of events in Investment Planning and Capital Budget on IR?**

Options:

- A) Preliminary Works Program, Advance Planning, Scrutiny of Schemes/Proposals, Final Works program and Pink Book
- B) Advance Planning, Scrutiny of Schemes/Proposals, Preliminary Works Program, Final Works program and Pink Book
- C) Advance Planning, Scrutiny of Schemes/Proposals, Preliminary Works Program, Pink Book and Final Works program.
- D) Preliminary Works Program, Advance Planning, Scrutiny of Schemes/Proposals,, Final Works program and Pink Book

7. **Which one of the options is correct regarding the normal sequence of occurrence of the necessity of preparation of estimates for construction of Major Projects?**

Options:

- A) Project Abstract Estimates, Supplementary estimates, Construction Estimates, , Revised estimates and Completion Estimates
- B) Project Abstract Estimates, Revised estimates, Construction Estimates, Supplementary Estimates and Completion Estimates
- C) Project Abstract Estimates, Construction Estimates, Supplementary Estimates, Completion Estimates and Revised estimates
- D) Project Abstract Estimates, Construction Estimates, Revised estimates, Supplementary Estimates and Completion Estimates

8. **When can you presume that the Abstract Estimate is approved/sanctioned?**

Options:

- A) If the work is included in the PWP, FWP and Pink Book
- B) If the work is included in the Pink Book, LAW or LSWP
- C) If the work is included in the PWP, Pink Book
- D) If the work is included in the PWP and FWP

9. **Which of the option is not correct regarding the types of Umbrella works?**

Options:

- A) Umbrella works containing provision to execute the works on one Railway.
- B) Umbrella works containing provision to execute the works on more than one Railway..

- C) Umbrella works containing provision to execute the works on one Railway collectively for all plan heads.
- D) Umbrella works under Plan head 1100,1400 ,1500 & 3500

10. Which of the following options is not true regarding Lumsum works?

Options:

- A) For PH 5100, 3000 GM can approve works up to Rs.1 Cr only, except works related to Hospitals under PH 5100, where in the powers of GM are Rs 2.5 Cr each.
- B) DRMs can approve new works under PH 5100 up to Rs.20 Lakhs only.
- C) There is hardly any Lumsum grant these days in the Pink Book, in view of the Umbrella works
- D) None of the given options

11. Which one of the Following will constitute Material Modification?

Options:

- A) Modifications that arise due to issue of policy by Board for change in specification or standards of Construction. Interlocking, Electrification, Traction etc
- B) Modifications resulting out of statutory/ regulatory requirements
- C) Modifications to bring in economy in construction and timely delivery of project and any work essentially required for completing the project.
- D) None of the given options.

12. Which one of the following is not correct regarding grant of Mobilization advances by GM in works contracts

Options:

- A) 10% of the contract value can be sanctioned Mobilization Advance of & Advance Against Machinery and Equipment (not exceeding 75% of the purchase price of such Equipment)
- B) 5% of the contract value as an Advance for accelerating progress of the work during course of execution of Contract
- C) 5% of the contract value as an Advance in Exceptional Cases
- D) None of the given options

13. The land required for the use of IR should be taken under the -----which confers indefeasible title.

Options:

- A) Special Railway Act
- B) Land Acquisition Act
- C) Indian Railways Act
- D) Act of RLDA

14. The bills of contractors for work done or supplies made should be prepared in any one of the following forms. Please choose the incorrect one out.

Options:

- A) Petty Contract bill
- B) Pay order
- C) Running or On Account bill or CC bill
- D) Final Bill or FCC

15. Which of the following is not correct regarding the Purpose of maintaining the Register of works?

Statement1: It is a collective record of expenditure and designed for effecting control of expenditure on works with reference to estimates, by facilitating comparison between the expenditure incurred on each work and the detailed provision made in the estimate for work;

Statement2: For effecting budgetary control, by facilitating a comparison between the budget allotment for the work and the actual expenditure to the end of the month

Statement3: To enable any material modification occurring being spotted and objection rose for regularization of excess over estimates

Options:

- A) 3 only
- B) 2 only
- C) None of the given statements
- D) 2 and 3

16. As per the latest instructions vetting of finance is not required for which of the following?

Options:

- A) All Lumsum works
- B) All PWP works
- C) All Umbrella Works
- D) All OOT works on safety consideration

17. As per the latest instructions, the provision made under Umbrella works can be utilized for how many years?

Options:

- A) Till completion of the provision made in the budget
- B) Only one year
- C) Only two years
- D) Only five years

18. Tick the odd one out.

Options:

- A) EMD/Bid Security
- B) Performance Guarantee
- C) Security Deposit
- D) Liquidated Damages

19. Which one of the following is not a link head between Govt and Commercial Accounts?

Options:

- A) Labour
- B) Demands payable
- C) Bills recoverable
- D) Traffic Account

20. PEI - Performance Efficiency Index formulae is _____

Options:

- A) OWE/Total Originating Earnings*100
- B) Total expenditure/Total Originating Earnings*100
- C) Expenditure under SMH 1 to 12/Total Originating Earnings*100
- D) Expenditure under SMH 1 to 14/Gross Earnings*100

21. When I refer to sub-Major Head 12 of Single Demand No.85, I am talking about the expenditure on

- A) Erstwhile Demand No.8
- B) Erstwhile Demand No.10
- C) Erstwhile Demand No.12
- D) Erstwhile Demand No.14

22. The expenditure on following Plan Heads can be charged to Safety Fund.

- A) New Lines
- B) Customer Amenities
- C) ROBs & RUBs
- D) All of the above

23. The capital expenditure on un-remunerative works (anticipated ROR is less than 10%) but required for operational efficiency is charged to

- A) Development Fund 1
- B) Development Fund 2
- C) Development Fund 3
- D) Development Fund 4

24. The tender notice period for an open tender is to be reckoned from the date of

- A) Publication of NIT in newspapers
- B) Publication of NIT on IREPS / GeM
- C) Publication NIT both in IREPS/GeM and Newspapers
- D) None of the above

25. Special Limited Tenders when invited from pre-identified experienced agencies having the requisite capability to execute highly technical and special nature of works, the number of firms shall be

- A) Not less than 10 preferably more
- B) Not less than 4 preferably 6
- C) Not less than 3 preferably 5
- D) No restriction on the number of firms

26. GM can invite Single Tender in the following circumstances:

- A) Works required for restoration of traffic damaged due to floods, earthquakes and communications etc.
- B) For specialized nature of works
- C) Any other situation where it is necessary
- D) All of the above

27. The successful bidder shall have to submit a prescribed performance guarantee within 21 days from the date of issue of LOA for not attracting the payment of interest. 21 days would be reckoned as completed as on _____ for the LOA issued on 1st July, 2024.

- A) 21st July, 2024
- B) 22nd July, 2024

- C) Interest will be charged even after 21 days
D) None of the above
- 28. As per the IRPSM the permissible cost for LS works is defined as**
A) BG x Norm
B) BG x Norm – Through forward
C) BG – Through forward
D) Only to the extent of BG
- 29. The permissible cost for Sr.DEN/Coordination to accord approval for abstract estimates chargeable to revenue is equal to**
A) Only to the extent of Budget Grant
B) Only to the extent of 50% of Budget Grant
C) BG x 3 – Through forward
D) BG x 3
- 30. The limit of charging the expenditure of small items of Plant and Equipment or M&P costing uptoRs. _____ lakhs can be charged to ordinary revenue.**
A) ₹ 1 lakh
B) ₹ 2 lakhs
C) ₹ 5 lakhs
D) ₹10 lakhs
- 31. A contract under which the agency engages to carry out a work or effects supply as specified and within a given period, at fixed unit rates or prices for each of the item comprising such work or supply is called____**
A) Schedule contract
B) Piece work contract
C) Lumpsum contract
D) Zonal contract
- 32. What do you understand by M+7 sleeper density?**
A) 21 sleepers per rail (14+7)
B) 20 sleepers per rail (13+7)
C) 13 sleepers per rail (13+0)
D) 7 sleepers per rail (0+7)
- 33. A deposit work of Rs. 100 Crore can be sanctioned by**
A) CRB
B) MR
C) Railway Board
D) GM
- 34. In a tender/contract, in case of any difference, contradiction, discrepancy, with regard to Conditions of tender/contract, Specifications, Drawings, Bill of quantities etc., forming part of the tender/contract, which one of the following statement shall be the order of precedence?**
- Statement1: Letter of Award/Acceptance(LOA), Bill(s) of Quantities, Special Conditions of Contract, Technical Specifications as given in tender documents and GCC
- Statement2: General conditions of the Contract, Bill(s) of Quantities, Special Conditions of Contract, Technical Specifications as given in tender documents and Letter of Award/Acceptance(LOA)

Statement3: General conditions of the Contract, Special Conditions of Contract, Bill(s) of Quantities, Technical Specifications as given in tender documents and Letter of Award/Acceptance(LOA)

Options:

- A) 1 only
- B) 2 only
- C) 3 only
- D) None of the given options

35. None of the **Price Variation Clause (PVC) shall be applicable for works tenders having advertised value _____.**

- A) Above Rs. 1 Crore and having completion period above 12 months.
- B) Above Rs. 5 Crores and having completion period above 18 months.
- C) Above Rs. 2 Crores and having completion period above 12 months.
- D) Above Rs. 5 Crores and having completion period above 12 months.

36. **Two member TC is applicable for the works tenders up to _____**

Options:

- A) Rs 2 Crores
- B) Rs 4 Crores
- C) Rs 5 Crores
- D) Rs 1 Crore

37. **Which of the following option is correct regarding definition of minor value items as per the GCC for considering variation?**

Options:

- A) A minor value item is defined as an item whose original agreement value is less than 1 % of the total original contract value
- B) A minor value item for this purpose is defined as an item whose original agreement value is less than 2 % of the total original contract value
- C) A minor value item for this purpose is defined as an item whose original agreement value is less than 3 % of the total original contract value
- D) A minor value item for this purpose is defined as an item whose original agreement value is less than rupees 10,000/ each

Correct Answer; (A)

38. **Which of the following option/s is not correct with reference to Numerical code of Source of Fund of Capital expenditure and it's description?**

Options:

- A) 20-Capital
- B) 27 – Railway Safety Fund
- C) 21- DRF
- D) 83- EBR(IF)

39. **Which of the option/s is are correct regarding the General Managers powers to approve Re-Appropriation of funds under Revenue Segment of Budget?**

Options:

- A) Full powers to redistribute within same Primary Unit under same Sub Major Head
- B) Full powers to redistribute from one Sub Major Head/Sub-Head to another
- C) One Source of Fund to another and One Major Head to another
- D) all of the given options

40. Which of the following option/s is not correct with reference to Numerical code of Plan head of Capital expenditure and its description?

Options:

- A) 42- Workshops including production Units.
- B) 53 -Customer Amenities
- C) 51 -Staff Quarters
- D) 51 -Staff welfare

41. Which one of the following option is not true with reference to the sanctioning powers of GMs regarding detailed estimates?

Options:

- E) GM can sanction any excess due to cost escalation
- F) GM can sanction any excess due to other than cost escalation
- G) GM can sanction Material modification up to Rs 2.5 Cr
- H) GM can sanction any excess due to scope within 20% of the Abstract cost.

42. Which of the following option is not correct regarding charging the expenditure to "Capital Fund"

Options:

- A) The capital component of IRFC lease charges, if adequate funds are not available under Capital
- B) All other expenditure chargeable to Capital Fund as per allocation if projected in yearly Pink Book
- C) The interest component of IRFC lease charges, if adequate funds are not available under Revenue
- D) None of the given options

43. The functions of C&AG are derived from which articles of the Constitution.

Options:

- A) Articles 140 to 151
- B) Articles 149 to 151
- C) Articles 148 to 151
- D) Articles 148 to 150

44. Find the incorrect combination of Primary Unit and its description under Capital segment of expenditure of Major head 5002 and 5003 (erstwhile demand number 16)

Options:

- A) (63)Central GST (CGST)
- B) (63)State GST (SGST)
- C) (65)Union Territory GST (UTGST)
- D) (66)Integrated GST (IGST)

45. Choose the option with wrong combination of Rly's numerical code of Sub Major Head, Abstract and erstwhile demand for revenue segment of Expenditure classification.

Options:

- A) 11-L-13
- B) 09-J-11
- C) 05-F-08
- D) 05-E-07

46. Which of the following PU/PUs is/are similar both in Capital and Revenue expenditure?

Options:

- A) 25
- B) 50, 51, 52 and 53
- C) 54
- D) All of the given options

47. Which one of the following statement/s is/are not true regarding communications issued by Statutory Audit?

Options:

- A) Test Audit Notes are issued on irregularities related to Accounts Branch.
- B) Inspection Reports are issued on irregularities related to Executives and Stations.
- C) Special letters are issued on the matters related to more important and serious irregularities.
- D) None of the given options

48. Which of the following options is not correct with reference to Communications from the results of Statutory Audit?

Options:

- A) Inspection reports showing the results of audit
- B) Internal Audit Reports on the deficiencies noticed in the system
- C) Audit notes detailing minor irregularities discovered in the course of audit of accounts office records
- D) Specific reports of the more important and serious irregularities by Audit

49. The responsibility of the Comptroller and Auditor General for audit of Railway accounts is discharged through _____, who conducts the audit on behalf of and under the direction of Comptroller and Auditor General.

Options:

- A) The Dy C & AG (Railways)
- B) DG of Audit Railway Board
- C) Principal Director of Audit Railway Board

D) None of the given options

50. Which one of the following option cannot be taken as material modifications on lines under construction and open line works estimated to cost rupees one Crore and over?

Options:

- A) Any change in the alignment likely to affect the facilities offered to the public in the neighborhood or likely to increase or decrease the length of the line by 100 meters.
- B) Any alteration in the type or number of engines or vehicles provided in an estimate for rolling stock.
- C) Introduction of any new station or omission of any station.
- D) None of the above

51. As per which article of constitution of India, a statement of the estimated annual receipts and expenditure commonly known as the ' Budget', is laid before both the Houses of Parliament?

Options:

- A) Under Article 112 of the Constitution
- B) Under Article 113 of the Constitution
- C) Under Article 114 of the Constitution
- D) Under Article 115 of the Constitution

52. Parliamentary financial control on Railways is achieved not only by the fact that all voted expenditure must receive Parliament's prior approval, but also by the system of reporting back to it through _____.

Options:

- A) Public Accounts Committee
- B) Railway Convention Committee
- C) Estimates and review Committee
- D) Public Accounts & Audit Committee

53. The capital segment of Railway Budget is presented as Major Heads -- & -- of Central Budget

Options:

- A) 3001 & 3002
- B) 5002 & 5003
- C) 3001 & 5001
- D) 3002 & 5002

54. As per the latest instructions, the provision made under Umbrella works can be utilized for how many years?

Options:

- A) Till completion of the provision made in the budget
- B) Only one year
- C) Only two years
- D) Only five years

55. The net receipt from the management of railway land , where the cost land is chargeable to Capital is credited toin the case of open line

- A) Abstract Z Sundry Earning
- B) Receipts on Capital account
- C) Credits outside the scope of the demand

D) Miscellaneous Receipts

56. Demands recoverable always shows _____ balance

Options:

A) Credit

B) Debit

C) Both the options

D) None of the options

57. Which one of the following option is correct with reference to "Cheques and Bills"

Options:

A) It is a suspense head and operated to keep a watch over the Cheques issued by a Railway

B) It will represent the amount of un-encashed cheques.

C) It always shows Credit balance

D) All of the given options

58. Accounting Transactions are Cash transactions and Book Adjustments. Which one of the following is not correct regarding the basic documents through which these transactions are accounted for?

Options:

A) CO7

B) MCR or MERS

C) RJV and CJV

D) Cheques and DDs

59. Which one of the following is not a General Book, for compiling the monthly and Annual Accounts?

Options:

A) General Cash Book or Daily abstract of cash transactions and Monthly Cash Book

B) Journal

C) Ledger

D) Revenue Allocation Registers

60. Which of the following is not a subsidiary book?

Options:

A) Registers of Earnings

B) Revenue Allocation Registers & Registers of Works

C) Suspense Registers (DP, MAR, Loans & Advances, Deposits, Stores suspense, WMS, Traffic etc)

D) None of the given options

61. "Cheques & Bills" and "Remittance in to Bank" suspense heads always show _____ balance & _____ balance respectively.

Options:

A) Debit & Debit

B) Credit & Debit

C) Debit & Credit

D) Credit & Credit

62. In the event of disputes between the contractor and the Railway in contract matters, the same may be referred to ---- as provided in the conditions of the contract

Options:

- A) Negotiations
- B) Joint Meetings
- C) Arbitrations
- D) GM

63. Transfers, Railway Revenue is operated in Railway Accounts for _____ -

Options:

- A) For transfers involving Capital account in the Revenue Accounts Books
- B) For transfers involving revenue account in the Capital Accounts Books
- C) For transfers involving both revenue and capital account in the Capital Accounts Books
- D) For transfers involving capital and revenue account in the Revenue Accounts Books

64. The Difference (favorable) between Deposits and Withdrawals during a given period is _____

- A) Net withdrawals
- B) Ways and Means
- C) Negative Net withdrawals
- D) None of these

65. Which one of the following one is not an example of Civil Heads?

- A) Income Tax Recoveries
- B) NPS Contribution from employees
- C) Group Insurance Recoveries
- D) Interest on HBA, PC Advances

66. All entries in Account Current shown are _____

- A) Gross
- B) Gross and Credits
- C) Net
- D) None of these

67. Appropriation Accounts of a Railway are signed by _____ at Zonal level

- A) GM and PDA
- B) PDA and PFA
- C) GM and PFA
- D) PFA and FA&CAO/G

68. The total value of Railway Assets is reflected in which Accounts Statement?

- A) Capital and Revenue Accounts
- B) Block Accounts
- C) Final Accounts
- D) Account Current

69. Which of the following statement is correct?

- A) Govt. accounts are kept on accrual as well as cash basis
- B) Railway accounts are kept on accrual as well as cash basis

- C) The Government Accounts are kept on accrual basis while the accounts of the Railways are kept on cash basis.
- D) Railway accounts are on commercial basis outside the Govt accounting and link heads are maintained

70. Annexure G of Appropriation accounts comprises of

- A) Statement of losses and unsanctioned expenditure
- B) P&L account and Balance sheet
- C) P&L account, Balance sheet and Block Account
- D) Balance sheet and Block Account

71. The primary object of Book-Keeping is to Ascertain accurately

- A) The amount he has gained or lost in the business
- B) The amount of his assets, liabilities and capital in the business.
- C) What amount is owing to him by each of his Debtors/creditors
- D) All the above.

72. Recording of outstanding salary is based on.

- A) Business entity concept
- B) Going concern concept
- C) Cost concept
- D) Accrual concept

73. Rent paid to landlord is credited to

- A) Landlord's a/c
- B) Bad debts a/c
- C) Cash a/c
- D) None

74. Goodwill a/c is a

- A) Real a/c
- B) Personal a/c
- C) Nominal a/c
- D) None

75. A withdrawal of goods from business by the proprietor should be credited to which a/c.

- A) Cash a/c
- B) Proprietor a/c
- C) Capital a/c
- D) Purchases a/c

76. Any written evidence in support of a business transaction is called

- A) Journal
- B) Ledger
- C) Ledger posting
- D) Voucher

77. In journal, the business transaction is recorded

- A) Same day
- B) Next day
- C) Once in a week
- D) Once in a month

78. The following is a statement showing the financial status of the company at any given time

- A) Trading account
- B) Profit and Loss statements
- C) Balance sheet
- D) Cash book.

79. On Jan.1 Mr. Vijay paid rent of Rs.10,000. This can be classified as:

- A) An event
- B) A transaction
- C) A transaction as well as event
- D) Neither a transaction or Event.

80. Materials released from the operations which are useful and to be re-used will be deemed to be

- A) Imprest Stores
- B) Surplus Stores
- C) Engineering Stores
- D) General Stores

(Ans: D)

81. Mr. Raj purchased goods costing 1, 50,000 and sold 4/5th of the goods amounting to Rs.1,80,000 and met expenses amounting Rs.25,000 during the year, 2018. He accounted net profit as Rs.35,000. Which of the accounting concept was followed by him?

- A) Entity
- b) Periodicity
- C) Matching
- D) Conservatism.

82. The determination of expenses for an accounting period is based on the principle of

- A) Objectivity
- B) Materiality
- C) Matching
- D) Periodicity

83. Economic life of an enterprise is split into the period interval as per

- A) Entity
- B) Matching
- C) Going concern
- D) Accrual

84. Accounting Standards in India are issued by

- A) Central Government
- B) Indian Railways
- C) Institute of Chartered Accountants of India
- D) Reserve bank of India.

85. It is essential to standardize the accounting principles and policies in order to ensure

- A) Transparency
- B) Consistency
- C) Comparability
- D) All of the above.

86. Which of these is not included as a separate item in the basic accounting equation?

- A) Assets
- B) Revenues
- C) Liabilities
- D) Capital

87. Account which kept record of properties owned by trader, called _____

- A) Personal account
- B) Real account
- C) Nominal account
- D) None of the above

88. Bank Reconciliation statement is prepared by

- A) Creditors
- B) Debtors
- C) Bank
- D) Account holder

89. When Bank column of Cash Book shows a Credit Balance, it means _____.

- A) Overdraft i.e amount due to bank
- B) Balance as per Cash Book
- C) Overdraft as per Pass Book.
- D) Balance as per Pass Book i.e amount due from the bank.

90. When Pass Book shows a debit balance, it means _____.

- A) Overdraft i.e amount due to bank
- B) Balance as per Cash Book
- C) Overdraft as per Pass Book.
- D) Balance as per Pass Book i.e amount due from the bank.

91. SBF stands for

- A) Social Benefit Fund
- B) Staff Benefit Fund
- C) State Benefit Funding
- D) Security Beneficiary Funding

92. No Railway servant shall be granted leave of any kind continuously for more than years

- A) 3 years

- B) 4 years
- C) 5 years
- D) No limit

93. Number of times leave can be encashed while in service is -----

- A) 5
- B) 6
- C) 7
- D) None of the above

94. % of pension can be commuted at the time of retirement

- A) Upto 40%
- B) Below 40%
- C) 40%
- D) Any percentage as desired

95. Expand PNM

- A) Periodical Negotiation Machinery
- B) Permanent Numbering Mechanism
- C) Permanent Negotiation Meeting
- D) Permanent Negotiation Machinery

96. Expand JCM

- A) Joint Coordinating Meeting
- B) Joint Consultative Meeting
- C) Joint Consultative Machinery
- D) Joint Council Machinery

97. Fixed Medical Allowance (FMA) is granted to (Most appropriate option may be chosen)

- A) Rly Pensioners
- B) Family Pensioners
- C) None of the above two
- D) Both A&B above

98. The Railway Servants D&A Rule came into effect on.....

- A) 01.10.1968
- B) 01.10.1966
- C) 01.01.1968
- D) 01.01.1966

99. Which numbered Standard Form is used to place an employee under deemed suspension?

- A) SF 1
- B) SF 2
- C) SF 4
- D) SF 5

100. How many break journey are permitted on a privilege pass ?

- A) One
- B) Three
- C) Five
- D) No limit

101. If an employee has 200 days LAP and 500 days LHAP at his credit at the time of

- retirement, how many days of LHAP also he can encash?**
- A) 200 days
 - B) 500 days
 - C) 100 days
 - D) LHAP cannot be encashed
- 102. The power of interpreting the RS (Conduct) Rules 1966 is reserved to whom as per Rule 23 ?**
- A) Chairman, Railway Board
 - B) General Manager
 - C) SDGM
 - D) The President of India
- 103. Rostered hours of duty of Running staff i.e Loco pilot and guard is**
- A) 52 hrs per week on an average in two weekly period of 14 days
 - B) 54 hrs per week on an average in two weekly period of 14 days
 - C) 60 hrs per week on an average in two weekly period of 14 days
 - D) 75 hrs per week on an average in two weekly period of 14 days
- 104. What is the standard hours of duty for intensive category as per HOER?**
- A) 72 hrs
 - B) 60 hrs
 - C) 48 hrs
 - D) 42 hrs
- 105. The employment of all Railway servants except those excluded by Ministry of Railways are**
- A) Intensive
 - B) Continuous
 - C) Excluded
 - D) Essentially intermittent
- 106. Railway quarters can be retained for a period of --- months on normal rent during suspension**
- A) 2 months
 - B) 6 months
 - C) 8 months
 - D) Without any limit
- 107. The amount of Travelling Allowance claimed is as per the eligibility criteria based on the "Level" of the employee and -----**
- A) Class of the city of his HQtr
 - B) Class of the city where duty has been performed
 - C) Class of the city of the Railway's HQtr
 - D) Irrespective of any class of the city.
- 108. RS (D&A) Rules 1968 are framed under which article of the Constitution of India ?**
- A) 309
 - B) 310
 - C) 311
 - D) 312
- 109. Which of the following is not a penalty?**
- A) Censure
 - B) Withholding of increment for a specific period without future impact
 - C) Recorded warning

D) Compulsory Retirement

110. The Additional Post Allowance will be admissible only, if the duration of additional charge exceeds

A) 30 days

B) 45 days

C) 60 days

D) 90 days

KEY For Model Question Paper Appendix IIIA IREM Examination -CBT

Model Paper-1

(GRP, Establishment, PF,Pensionn/NPS, Labour Lasws, Expenditure, Books and Budget, Book-Keeping)

Q.No.	Correct Option						
1	C	31	A	61	B	91	B
2	B	32	B	62	C	92	C
3	B	33	D	63	B	93	B
4	B	34	A	64	A	94	A
5	B	35	C	65	C	95	D
6	B	36	C	66	C	96	C
7	A	37	A	67	C	97	D
8	B	38	B	68	B	98	A
9	C	39	A	69	D	99	B
10	D	40	C	70	C	100	D
11	D	41	B	71	D	101	C
12	D	42	C	72	D	102	D
13	B	43	B	73	C	103	A
14	B	44	B	74	A	104	D
15	C	45	C	75	D	105	B
16	B	46	D	76	D	106	D
17	C	47	D	77	A	107	D
18	D	48	B	78	C	108	A
19	C	49	A	79	B	109	C
20	C	50	D	80	B	110	B
21	B	51	A	81	C		
22	D	52	A	82	C		
23	C	53	B	83	C		
24	B	54	C	84	C		
25	B	55	A	85	D		
26	D	56	B	86	B		
27	B	57	D	87	B		
28	A	58	D	88	D		
29	C	59	D	89	A		
30	A	60	D	90	C		

**MODEL QUESTION PAPER APPENDIX IIIA IREM EXAMINATION -
CBT**

MODEL PAPER-II

**(Stores, workshop, COS procedure, workshop costing and associated finance, Expenditure &
WMS & Stores account)**

IMPORTANT INSTRUCTIONS FOR THE CANDIDATES APPEARING IN COMPUTER BASED EXAMINATION

1. Please bring the downloaded copy of Admit card **which has your photo pasted and duly attested by the controlling officer.**

Admission to the CBT examination center will be on the production of the admit card.

NOTE: You have to appear for the Computer Based Test (CBT) at your own expense on the date, time and Venue as indicated above.

2. Bring any one Photo Identity Proof such as PAN Card/ Passport/ Driving License/ Voter's Card/ Nationalized Bank Passbook with photograph/Aadhaar card / Notarized Affidavit (In English)/Government Office ID card **with Photo, Signature and Date of Birth. Candidate without valid Photo ID proof will not be permitted to appear for the examination.** If identity of the candidate is doubtful the candidate will not be allowed to appear for the Examination. Note: The photo identity proof must contain the same name as it appears **on the Admit Card. In case of any discrepancy in identity, i.e., mismatch in name, photograph and signature, the candidate may not be permitted to appear for the examination.**
3. You must bring stationery (pencils, ballpoint pen) with you. Rough sheets will be provided at Examination Center.
4. Examination will be conducted online (CBT Mode). You must enter your **User Name** (your Roll No.), **PIN.** (given in Admit Card) and **Password**(which will be given at Exam Center) to login 5 mins before the Exam Start time to read the Assessment related instructions. Please ensure that your Name and other details which will subsequently appear on the screen are correct.
5. Use of books, notebooks, logarithmic table, data storage device, camera, bags, watch calculators, pagers, cell phones and ring with built in calculator/memory, digital diary, any Bluetooth device etc. or any other electronic gadgets or recording devices are not permitted in the examination area. Any candidate found resorting to any unfair means (including sharing stationery) or malpractice or any misconduct during the examination, including giving/receiving help to/from any candidate during the test will be disqualified. The candidates should be vigilant in the examination. **Any request for change of Test center /venue will not be entertained.**
6. The candidate must keep the Admit Card with him/her and produce it on demand to the Presiding Officer of the Examination Centre or any other person authorized in this regard.
7. You are advised to report to the examination venue at the time mentioned on the Admit card. Candidate will not be allowed to Enter Examination venue after Gate Closure time.
8. A seat marked with Roll number be allotted to each candidate. Candidates will be required to find out and occupy their allotted seats.
9. The candidates should carefully read the instructions given on the Computer before attempting the question papers.
10. A candidate, who uses unfair means whether detected either in the examination hall or later by the examiner / evaluator or in Railway Board's Office, shall be debarred from the present and future examination as per rules. In addition, use of unfair means would entail disciplinary action under Railway Servants (Discipline & Appeals) Rules, 1968.
11. Candidate has been allotted a different roll no. for each shift. Candidate must ensure that correct Roll is entered for as provided in the admit card.
12. The question paper is bi-lingual, i.e. English and Hindi. For interpretation purpose and also in case of any ambiguity/ discrepancy, the English version shall prevail.
13. Candidates are not allowed to leave the exam hall before the close of the exam. **On completion of the examination, please wait for instructions from Invigilator and do not get up from your seat until advised. The candidates will be permitted to move out one at a time only.**
14. Please ensure that the name of the post displayed on the screen is the one you have opted for and indicated on your E-Call letter. In case of any discrepancy, please bring it to the notice of the Invigilator immediately.
15. **There is no facility for safe keeping of bags/ornaments/valuables etc.**
16. **Candidates may note that they will have to download the admit card twice. The detail of center shall be updated on 3rd June 2024.**
17. There shall be 110 questions out of which candidate have to attempt any 100 question. Each question shall be given 04 options. Candidates shall read carefully given options before choosing of one correct answer. The duration of each objective paper shall be 2 hours.
18. Each question shall carry 01 mark, so the total marks shall be 100 only.
19. **There will be negative mark of 0.25 for each of the wrong answer.**
20. Calculators is not permitted in objective papers.
21. The questions will be displayed on the screen one at a time with their respective four options.
22. The question paper and tentative answer key shall be uploaded on the portal by 22th June 2024. Any discrepancy/issues may be brought to the knowledge of Railway board within 1 week of publication of the answer key.

Duration : 2 Hrs

Total Marks : 100

Each Question Carries : 1 Mark

There are 110 questions in all. The candidates may answer any 100 questions. Candidate must select the correct option against the question number

There will be negative marking of 0.25 marks for each wrong answer

Candidates are advised to read the question carefully and attempt only 100 questions.

- 1. The GeM portal shall be utilized by the Government buyers for direct on-line purchases. Which one of the following statement/s is/are correct in this regard?**

Statement1: Up to Rs.50,000/- through any of the available suppliers on the GeM, meeting the requisite quality, specification and delivery period.

Statement2: Above Rs.50,000/- and up to Rs.5,00,000/- through the GeM Seller having lowest price amongst the available sellers of at least three different manufacturers, on GeM, meeting the requisite quality, specification and delivery period.

Statement3: Above Rs.5,00,000/- through the supplier having lowest price meeting the requisite quality, specification and delivery period after mandatorily obtaining bids/Reverse auction.

- A) 1 only
B) 2 only
C) 1 and 2
D) All the given options

- 2. Find the correct combination of Primary Unity and its description as per notes, under Revenue segment of expenditure IR of Major head 3002 and 3003.**

- A) PU 33: This primary unit shall not be used for loco performance (GTKM) debits/credits for which a new PU 61 has been created.
- B) PU 31: Cost of bio-diesel for other than traction purposes will also be booked under this.
- C) PU 32: This primary unit may be used for works and handling contracts and contracts for engineering supplies of materials etc. Home railway rolling stock maintained in home railway works
- D) All the given options

- 3. TOR stands for: Turn Over Ratio and it is a performance parameter of Stores Department indicating the service level. $(\text{Closing Stock}/\text{Total Issues}) \times 100$:**

Choose the correct answer

- A) Lower the desirable.
B) Higher the desirable
C) Both a) b) are correct depending on condition and movement of stock in a Depot
D) Both a) & b) are incorrect depending on condition and movement of stock in a Depot

- 4. The material drawn from stores depots for Plan Heads works under Capital expenditure is identified through which Primary Unit:**

- A) Primary Unit : 04
 - B) Primary Unit : 05
 - C) Primary Unit : 08
 - D) Primary Unit : 03
5. **How many types of Surplus Stores are there in Stores Department for monitoring stores transactions in a stores depot?**
- A) 2 types : Material Surplus and Depot Surplus
 - B) 3 Types : Material Surplus, Depot Surplus and Dead Surplus
 - C) 2 Types: Movable Surplus and Dead Surplus
 - D) 3 Types : Movable Surplus, Material Surplus and Depot Surplus
6. **PL Stands for ----- and is maintained in -----Office: This is an important Register for arriving at Book Average Rates related to the Stores Transactions of IR.**
- A) Priced Ledger :: Accounts Depot
 - B) Progress Ledger :: Stores Accounts
 - C) Process Ledger :: Stores Accounts
 - D) Progress Ledger :: Stores Depot
7. **There must be an advance planning by Stores Officer of Depot and forecast Schedules of Stores Required for periodic overhaul of Rolling Stock(Revenue Expenditure chargeable in the Operating Period) is made well before: Choose Correct Answers**
- A) 15 Months including Interim period
 - B) 12 Months for the normal Contract Period
 - C) 18 Months Interim Period and Buffer stock period
 - D) 24 Months for Interim Period, Buffer, and lead time
8. **The overall effectiveness of Inventory Control in Indian Railways for the Stores Transactions is judged with reference to:**
- A) TOR (Turn Over Ratio)
 - B) ABC analysis
 - C) VED analysis
 - D) XYZ analysis
9. **The effectiveness of the Inventory Control in Indian Railways is judged with reference to what Ratio?**
Choose the Correct Answer.
- A) Economic Order Quantity Ratio
 - B) Stores Operating Ratio
 - C) Inventory Turnover Ratio
 - D) Inventory Output Ratio
10. **What is the rule under 'General Financial Rules 2017' that made mandatory for procurement of common use of Goods and Services by Ministries or Departments including Railways through Government e Market place for goods and services available in GeM.**
- A) GFR 169

- B) GFR 159
- C) GFR 149
- D) GFR 151

11. In the ABC analysis of Inventory Control for the items stocked and maintained in a Stock Depot, what is the time limit for quantity to be stocked for 'A' Category items

- A) 12 Months
- B) 06 Months
- C) 03 Months
- D) 18 Months

12. The work done by Zonal Railway Workshops for Private Bodies, Government Departments, PSUs and Private Companies based on the 'Deposit Works' terms and conditions. The Performa on Cost charges in addition to the Cost of work done is levied and collected from them and the same are accounted as:

Options:

- A) Credits to Revenue Demands and contra Credited to WMS Account
- B) Credited to 'Z Earnings' as contra Debit to WMS Account
- C) Credited to 'Z Earnings' as contra Credit to WMS Account
- D) Credits to Revenue Demands and contra Debit to WMS Account

13. Running the Rolling Stock assets non-stop and attend only when they break down- thus enhancing availability at the cost of reliability with an objective of enhanced earnings is known as-----.

Choose the correct answer.

- A) Corrective Maintenance
- B) Preventive Maintenance
- C) Corrective and Preventive Maintenance
- D) Efficient Maintenance

14. Working hours of labour in Railway Workshops are normally ----- on week days and -- ----- on Saturdays, thus making a total working week of 48 hours which translates into an 8-hour day on a six day week.

- A) Eight and a half hours :: Five hours
- B) Eight and a half hours :: Five and a half hours
- C) Eight and a half hours :: Six hours
- D) Eight hours :: Six hours

15. Incentive Bonus to essential indirect workers and Junior Supervisors i.e. Supervisors at the level of Junior Engineers as essential indirect workers participate in the incentive bonus. Their earnings are to be restricted to ----- of the incentive section supervised by them.

- A) 80% of the average percentage of profit earned by Direct and Indirect workers

- B) 80% of the average percentage of profit earned by Indirect workers
- C) 80% of the average percentage of profit earned by Direct workers
- D) 80% of the average percentage of profit earned by Essentially Direct workers

16. What is a Job Card?

- A) The card that records time worked by workmen on individual operations.
- B) The Card that records the expenditure incurred on making a Component
- C) The Card that records the material drawn by shops for each Process of a Job
- D) The Card that records the movement of work on each process of the Job

17. -----are the basic documents on the basis of which incentive bonus is calculated. These cards are used for booking of time spent by workers on jobs and punched 'on' and 'off' with the aid of time recording clocks, when operations are commenced and completed respectively in Zonal Railway Workshops where the incentive scheme is in operation.

- A) Time Cards/Time Sheets
- B) Job cards/squad cards
- C) Gate Attendance Cards/Group Cards
- D) Gate Attendance Cards/Time Sheets

18. ----- means a contract for a definite quantity of materials to be delivered in one or more installments, delivery of each installment being completed by a definite date

- A) Lumpsum Contract
- B) Piece-Work Contract
- C) Fixed Quantity Contract
- D) Running Contract

19. Priced Ledgers should be maintained by the Group of Stores' according to the Grouping of stores by the Stores Accounts Officers of IR. The irregular balances in the priced ledgers arising out of the differences in value between the book rates and the tender, auction or private sale rates should be adjusted on the same day by debit or credit to -----.
Fill up the blank with suitable answer.

- A) Stock Adjustment Account
- B) Stores in Stock Account
- C) Under/Over charges in Revenue Demands
- D) Under/Over charges of WMS Account

20. How many types of Surplus Stores are there in Stores Department for monitoring stores transactions in a stores depot?

- A) types : Material Surplus and Depot Surplus
- B) Types : Material Surplus, Depot Surplus and Dead Surplus
- C) Types: Movable Surplus and Dead Surplus
- D) Types : Movable Surplus, Material Surplus and Depot Surplus

21. PL Stands for ----- and is maintained in -----Office: This is an important Register for arriving at Book Average Rates related to the Stores Transactions of IR.

- A) Priced Ledger :: Accounts Depot
- B) Progress Ledger :: Stores Accounts
- C) Process Ledger :: Stores Accounts
- D) Progress Ledger :: Stores Depot

22. There must be an advance planning by Stores Officer of Depot and forecast Schedules of Stores Required for periodic overhaul of Rolling Stock(Revenue Expenditure chargeable in the Operating Period) is made well before: Choose Correct Answers

- A) 15 Months including Interim period
- B) 12 Months for the normal Contract Period
- C) 18 Months Interim Period and Buffer stock period
- D) 24 Months for Interim Period, Buffer, and lead time

23. Choose the correct answer from the following

- A) Moveable surplus stores are those items of stock which were not issued for the last 36 months and likely to be issued in the near future
- B) Dead surplus is so called as stores have not been issued for the last 24 months and not likely to be issued in the next two years.
- C) Dead surplus is so called as stores have not been issued for the last 36 months and not likely to be issued in the next two years.
- D) Moveable surplus stores are those items of stock which were not issued for the last 24 months and are likely to be issued in the future

24. The overall effectiveness of Inventory Control in Indian Railways for the Stores Transactions is judged with reference to:

- A) TOR (Turn Over Ratio)
- B) ABC analysis
- C) VED analysis
- D) XYZ analysis

25. Railway Material is conveyed by Rail on an Authority known as----- for the purpose of construction, maintenance and for stocking by Stores at various places. Fill up with correct option

- A) Railway Material Communication Note
- B) Railway Management Consignment Note
- C) Railway Material movement Consignee Note
- D) Railway Material Consignment Note

26. The objective of Inventory Management in Indian Railways is to keep the investment on 'Stocked Items' to be barest minimum and ensure availability of material with the following principles. Choose the correct answer.

- A) Minimum Quantity and Quality, Right Time and Right Time, Right Place and Right Rate

- B) Right Quantity and Quality, Right Time, Right Place and Right Rate
- C) Maximum Quantity and Quality, Right Time and Right Time, Right Place and Right Vendor
- D) Minimum Quantity and Quality, Right Vendor and Right Time, Right Place and Right Rate
- 27. The effectiveness of the Inventory Control in Indian Railways is judged with reference to what Ratio?**
- A) Economic Order Quantity Ratio
- B) Stores Operating Ratio
- C) Inventory Turnover Ratio
- D) Inventory Output Ratio
- 28. In the ABC analysis of Inventory Control for the items stocked and maintained in a Stock Depot, what is the time limit for quantity to be stocked for 'A' Category items**
- A) 12 Months
- B) 06 Months
- C) 03 Months
- D) 18 Months
- 29. In addition to his normal duties i.e. preparing programme of work of inspection for the financial year, distribute the programme in such a way that programme will be completed as per schedule, and train ASVs for the work of Stock Verification, Sr.ISA of Stores Accounts Department of IR is responsible for carrying out "Shop Floor Inventory" of workshops and other units and submit report to FA&CAO at least:**
- A) Once in every Half year
- B) Once in 3 Months
- C) Once in a Year
- D) Once in a Month
- 30. Investment Planning and need for additional capacity for the increased Traffic needs, customer services, Train Safety is assessed by Railway Board through:**
- A) Works Programme by all Zonal Railways
- B) Rolling Stock Programme for all Zonal Railways
- C) Machinery & Plant Programme by all Zonal Railways, and capacity needs of Workshops and Production Units
- D) All the given options
- 31. If it is observed by the ASU that materials are received in advance for which documents are not received/required to be perused, such items should be booked into**
- A) Purchase Account
- B) Stores in Stock Account
- C) Advance Receipts Account
- D) Stock Adjustment Account
- 32. Unless and until funds are available with the user departments, Stores are not requisitioned except, where:-**
- Options;-**
- A) Works are urgently necessary to safeguard life or property

- B) Repairs to damages caused by flood, accident or other unforeseen contingency to restore traffic.
- C) Work to meet the immediate needs of traffic which are sanctioned by GM
- D) All of the above

33. Requisition for Stores on Depot must contain the details of

- A) Purchase order number, Price List No. Unit
- B) Nomenclature, Price List No. Unit and Allocation
- C) Purchase Order Number, Unit, Allocation
- D) Allocation, Price List No. Unit

34. Incentive Bonus to Senior Supervisors Senior Engineers and Senior Section Engineers supervising incentive sections shall be paid a monthly bonus of----- and this bonus will be suitably attenuated to debit for the days of absence.

- A) 15% of their basic pay.
- B) 25% of their basic pay.
- C) 5% of their basic pay.
- D) 12% of their basic pay.

35. Work order system in the Indian Railways workshops should clearly identify the ----- to ensure correct work order booking and should reflect in the Workshop General Register against the relevant activities performed.

Choose the correct answer

- A) Activity and Minor Head
- B) Activity and Allocation
- C) Funds and Allocation
- D) Activity and Sanction

36. Certain items of spares for diesel locos, diesel rail cars, electric locos, Break Down Cranes and EMU/MEMU stock which are not in the nature of consumable stores but intended to accelerate repairs in workshops/sheds, are identified as capital/unit exchange spares chargeable to Capital are procured through-----proposed by Zonal Railways/Units.

- A) Itemized Rolling Stock Programme
- B) Itemized Stock Items Programme
- C) Itemized Non Stock Items Programme
- D) Itemized Workshop Manufacturing Programme

37. The fixation of time standards for each operation through an observation which is a technique for determining as accurately as possible from a limited number of observations, the time necessary to carry out a given activity at a defined standard of performance is known as -----

- A) Time Study
- B) Work Study
- C) Efficiency Study
- D) Activity Study

38. -----are the basic documents on the basis of which incentive bonus is calculated. These cards are used for booking of time spent by workers on jobs and punched 'on' and 'off' with the aid of time recording clocks, when operations are commenced and completed respectively in Zonal Railway Workshops where the incentive scheme is in operation.

- A) Time Cards/Time Sheets
- B) Job cards/squad cards
- C) Gate Attendance Cards/Group Cards
- D) Gate Attendance Cards/Time Sheets

39. ----- means a contract for a definite quantity of materials to be delivered in one or more installments, delivery of each installment being completed by a definite date

- A) Lumpsum Contract
- B) Piece-Work Contract
- C) Fixed Quantity Contract
- D) Running Contract

40. Priced Ledgers should be maintained by the Group of Stores' according to the Grouping of stores by the Stores Accounts Officers of IR. The irregular balances in the priced ledgers arising out of the differences in value between the book rates and the tender, auction or private sale rates should be adjusted on the same day by debit or credit to -----.

Fill up the blank with suitable option.

- A) Stock Adjustment Account
- B) Stores in Stock Account
- C) Under/Over charges in Revenue Demands
- D) Under/Over charges of WMS Account

41. To record the transactions related to losses on 'Stores', the same are exhibited in the Accounts under what heads?

- A) (i) Physical losses; (ii) Losses due to variation in prices; (iii) Losses due to obsolescence and deterioration.
- B) (i) Under/Over Charges (ii) Losses due to variation in prices; (iii) Losses due to obsolescence and deterioration.
- C) (i) Physical losses; (ii) Losses due to variation in prices; (iii) Losses under Profit & Loss Account.
- D) (i) Physical losses; (ii) Outstanding Adjustments under SA A/c ; (iii) Losses due to obsolescence and deterioration

42. In the Case of Purchases through 'Reverse Auction Method' shall be preferred method for procurement of Stores Tenders valuing more than-----.

Fill up the blank with the correct answer

- A) Rs.50 Crores
- B) Rs. 100 Crores
- C) Rs. 10 Crores
- D) Rs. 200 Crores

43. Vetting of Purchase Orders both Stock and Non-Stock items for procurement, where

**Purchase Orders are generated directly is not required in the cases,
Choose the Correct answer from the Statements**

- A) where iMMS based electronically accepted TC recommendations exist
- B) by SAG/HAG level Tenders after Tender finalization.
- C) where Tenders are finalized for values less than Rs.1 Crore
- D) where Tenders are finalized for values less than Rs. 50 lakhs

44. Under Capital Expenditure primary unit 07 represents

- A) Freight on stores
- B) CRRM
- C) Transfer of Debits and Credits
- D) PLB

45. Wagon turn round means

- A) Average Time taken for loading of wagons
- B) Average Time taken for unloading of wagons
- C) Average Time taken for movement of wagons from Originating to Destination
- D) Average Time taken by the wagon from loading to its subsequent Loading

46. The Object of the Stock Verification by the Accounts Department is to verify the Stores either in the custody of Depots and with other Departments to see that-----

- A) the materials accord with the description and specification shown in the balances appearing in the books
- B) the excess or deficiencies, if any noticed on such verification are properly investigated and accounted for
- C) Both (A) and (B)
- D) None of the above

47. Which of the following is not an Inventory Valuation Method?

- A) FIFO
- B) LIFO
- C) Weighted Average or Book Average Rate
- D) EOQ

48. The objective of attached Stores Depots to Indian Railways Workshops and Production Units is to ensure that there is continuous issues to Workshops, to avoid ----- in workshop operations.

- A) Down Time and ensure continuous outturn.
- B) Idle Time and ensure continuous outturn.
- C) Allowed Time and ensure Outturn
- D) Over Time and ensure continuous outturn.

49. Inventories of the Indian Railway workshops represent----- which are essential but unproductive Capital Investment:

- A) Raw Materials
- B) Stores and Spare parts
- C) Work in Progress
- D) All of the above

- 50. The basic object of material management is to keep the investment or Inventories to the barest minimum and ensure availability of material of the -----and -----.**
- A) Right Quantity and Quality : Right time and at the right place.
 - B) Minimum Quantity and Quality : Right time and at the right place.
 - C) Right Quantity and Quality : Right time and at the Stores Depot.
 - D) Maximum Quantity and Quality : Right time and at the right place.
- 51. The maintenance of -----and effecting reconciliation of balances in the PricedLedgers with the General Books monthly is the responsibility of-----**
- A) Priced Ledgers :::::Stores Accounts Officer
 - B) Numerical Ledgers :::::Stores Accounts Officer
 - C) Priced Ledgers ::::: Depot Stores Officer
 - D) Stores Monthly Summaries ::::: Stores Accounts Officer
- 52. The Stock Adustment Account is maintained in form S.2740 and the transactions relating to 'Differences arising out of Losses such as breakage, leakage or loss on transfer discovered by the Accounts office is booked to detailed head.**
- A) P.7183
 - B) P.7184
 - C) P.7181
 - D) P.7187
- 53. Which one of the following statements is 'true' In ABC classification of Stores:**
- A) C' category items of materials have moderate% of Cost and high % of quantity
 - B) A' category items of material have high % of cost and low % of quantity
 - C) A' category items of material have high % of cost and high % of quantity
 - D) B' category items of material have moderate % of cost and low % of quantity
- 54. Performance of Inventory management is indicated through?**
- A) PE Index
 - B) Operating ratio
 - C) Turnover Ratio
 - D) Suspense balances
- 55. Which of the following is not a Stores Suspense head?**
- A) Sales Suspense Account
 - B) Purchase Suspense Account
 - C) Stores in Transit Account
 - D) Risk Purchase Account
- 56. Formula for calculating Inventory Turn Over Ratio is**
- A) Stores Balances / Issues (x) 100
 - B) Stores Balances (-) Issues (x) 100
 - C) Stores Balances + Issues (x) 100
 - D) Issues / Stores Balances (x) 100
- 57. The Closing/Opening balance under WMS A/c represent ____**
- A) Debits to Final heads
 - B) Credits to Earnings

- C) Works in Progress of operations
- D) All of the above

58. The Indirect expenditure incurred in common to more than one shop or department with in a workshop is known as:---

- A) General on Cost
- B) Shop on Cost
- C) Pro-forma on Cost
- D) Works on Cost

59. To analyze the expenditure of on costs both Shop on Cost and General on Cost' item wise ----- are issued

- A) Direct Work orders
- B) In-direct Work orders
- C) Standing Work orders
- D) Job Work orders

60. The Pro-forma on Cost Budget is prepared based on the last 12 months actuals and Estimated for the ensuing year and fixed as % on:

- A) Direct Labour of shop
- B) Direct Labour of production shop
- C) Total Labour of all shops in a workshop
- D) In-Direct Labour of shop

61. The Work orders which are issued for a specific purpose for a manufacturing activity or any other activity and are closed on termination of Job are known as:

- A) Direct Work orders
- B) Indirect Work orders
- C) Job Orders
- D) None of the above

62. The work orders in Production Units are classified into two types:

- A) Direct Work orders and Indirect work orders
- B) Indirect Work orders and Standing work orders
- C) Production Work orders and Non Production work orders
- D) None of the above

63. In order to ascertain the cost of spares and components manufactured In Zonal Railway workshops -----system is introduced.

- A) Direct Costing
- B) Job Costing
- C) Indirect Costing
- D) None of the above

64. The Job Costing system in IR workshops begin with adopting -----methods by estimating the elements of Costs i.e., Material, Labour and on costs in advance.

- A) Process Costing
- B) Standard Costing
- C) Performance Costing
- D) Direct Costing

- 65. The Cost Sheet is prepared by PCO is sent to -----for internal check and determining the 'unit cost of items' for necessary Accountal of same.**
- A) Workshop Accounts Office
 - B) Stores Accounts Office
 - C) FA&CAO's office
 - D) None of the above
- 66. What is the basic document for recording the Incentive Bonus of a worker in a Workshop/Production Unit?**
- A) Gate Attendance Card
 - B) Job Card/Squad Card
 - C) Route Card
 - D) Cost Card
- 67. What is Costing?**
- A) Costing is the process of Classifying and recording expenditure
 - B) It ensures appropriate expenditure to jobs to arrive at the Unit Costs
 - C) Unit Costs of the Products or Services are worked out in PUs and Workshops
 - D) All of the above
- 68. The object of the Costing in Railway Workshops is:**
- A) To measure the efficiency of the activities taken up in workshop
 - B) To check the viability of product or service before taking decisions to 'buy or make'.
 - C) To compare the Unit costs with previous periods and other Units of IR
 - D) All of the above.
- 69. The system of costing will differ from the nature of the work in IR workshops and Production Units. The systems followed for Rolling Stock Production:**
- A) Process Costing
 - B) Job Costing
 - C) Batch Costing
 - D) Revised Unit Costing system for maintenance
- 70. In the case of materials issued to Foreign Railways for which necessary 'Debits' are to be raised by Operating ----- through Stores Accounts Office and transactions completed before closure of Quarterly Accounts.**
- A) Stock Adjustment Account
 - B) Stores in Stock Account
 - C) Miscellaneous Advance Account
 - D) Purchase Suspense Account
- 71. The important activity for shops under 'Revised Costing System' is -----for arriving at the Costs of Services and components in IR workshops:**
- A) Identification of Cost Centres engaged in specific activities of POH, production etc.
 - B) Identification of Service Shops
 - C) Identification of Service departments
 - D) None of the above
- 72. What is the tool for analysis of Workshop expenditure element wise in detail?**
- A) Work order
 - B) Job Cost Sheet

- C) Cost Card
- D) Process Sheet

73. The Closing Balance of the Current month of 'WMS Account Current' represent:

- A) Work in progress of the current month
- B) Un adjusted items for which debits have not been Accepted by other Accounting units of Home Railway and Foreign Railway un cleared
- C) The items for which debits have not been raised by the Workshop Accounts Office in the current month
- D) All of the above

74. Difference in book balance and ground balance will result in generation of

- A) Error Sheet
- B) ARD
- C) Stock Sheet
- D) Narrative report

75. Which is nodal department for scrap disposal?

- A) Stores
- B) Engineering
- C) Accounts
- D) Mechanical

76. During E-Auction, how much percentage of sale value is to be remitted by the purchaser as EMD?

- A) 20%
- B) 15%
- C) 10%
- D) 50%

77. Reserve Price is

- A) Minimum price to be realised on sale
- B) Maximum price to be realised on sale
- C) Credit to be given to department
- D) None of the above

78. If purchaser does not pay the Balance Sale Value within the stipulated time to pay with/without interest, then

- A) EMD is refunded
- B) EMD is adjusted to another lot
- C) EMD is forfeited
- D) EMD is kept in deposit

79. Difference between Sale Value and Book Value is booked to

- A) Stock Adjustment account
- B) Sales Suspense account
- C) Scrap Account
- D) Stores in Stock Account

80. MAC in Stores Account is operated to record when

- A) Stores issued in the form of Raw material

- B) Stores issued in the form Finished product
 - C) Stores issued in the form of Semi-Finished product
 - D) None of the above
- 81. Investment Planning and need for additional capacity for the increased Traffic needs, customer services, Train safety is assessed by Railway Board through**
- A) Works Programme
 - B) Rolling Stock Programme
 - C) Machinery & Plant Programme, Capacity needs of Workshops and Production Units
 - D) All of the above
- 82. M&P items sanctioned by GM's of Rlys. are not procured within ----- years require review and sanction afresh.**
- A) 5 years
 - B) 3 Years
 - C) 2 Years
 - D) 4 Years
- 83. WMS Budget - Reviews are done at:**
- A) August Review (Quarterly Expenditure)
 - B) Revised Estimate/Budget Estimates(Half Yearly Expenditure Review) & Final Modification to budget grant (9 Months Expenditure Review)
 - C) Final Modification to Budget Grant (9 Months Expenditure Review)
 - D) All of the above
- 84. The Budget Projections for WMS Account under various stages is done under the Head of Account:**
- A) P.Capital Suspense Plan Head 7200
 - B) Q.DRF 7200
 - C) P.7100
 - D) None of the above
- 85. Appropriation Accounts for WMS operations are prepared and sent in two statements indicating:**
- A) Column I: Variation between Budget Grant and Final Grant
 - B) Column IV: Variation between Final Grant and Actuals
 - C) Both A & B Above
 - D) None of the above
- 86. What represent the amount of expenditure, actual or notional incurred or attributable to a given product or service?**
- A) Product
 - B) Value
 - C) Cost
 - D) None of the above
- 87. The cost of selecting one course of action and forgoing the other is known as----**
- A) Sunk Cost
 - B) Differential Cost
 - C) Opportunity Cost
 - D) Joint Cost
- 88. Which of the following is not a method of Costing**

- A) Job Costing**
B) Marginal Costing
C) Process costing
D) Operating Costing
- 89. The cost of material drawn from other workshops, other Rlys, and production units will form as debit to _____**
A) WMS A/c
B) Labour Suspense A/c
C) Stores in Stock A/c
D) None of the above
- 90. To increase the productivity by in IR workshops the kinds of incentive systems are known as:**
A) Payments by Results
B) Payment by output
C) Payment by Bonus
D) None of the above
- 91. The Job cards are subjected to ----- in Accounts Office for verification of time recorded for the payment of incentive scheme.**
A) Test Check
B) 100% Internal Check
C) 10% Test Check
D) None of the above
- 92. When materials are directly purchased by workshops through Non- Stock Indent ----- Account is debited.**
A) WMS A/c
B) Labour Suspense A/c
C) Stores in Stock A/c
D) None of the above
- 93. The----- commonly known as Indirect expenses of Administrative nature which are otherwise included in commercial costing.**
A) General on Cost
B) Shop on Cost
C) Pro-forma on Cost
D) Administration on cost
- 94. Interest and Depreciation on Buildings, Plant & Machinery are included as items under:**
A) General on Cost
B) Shop on Cost
C) Pro-forma on Cost
D) Administration on cost
- 95. In order to ascertain the cost of spares and components manufactured In Zonal Railway workshops -----system is introduced.**
A) Direct Costing
B) Job Costing
C) Indirect Costing

D) None of the above

96. The-----is the authority for the shops to undertake manufacture of the component/assembly in IR workshop

- A) Work Order Register
- B) Process Sheet
- C) Job Card
- D) Route Card

97. The Route Card moves along with the ----- at all stages of----- till its delivery to Stores depot on completion of all operations

- A) Process : Costing
- B) Material : Costing
- C) Process : Costing
- D) Material : Processes

98. The Part I Outturn Statement represent, the outlay in works completed and adjustable in the -----

- A) Month of Accounts Quarter ending
- B) Month of Accounts on hand
- C) Month of Accounts year end
- D) None of the above

99. The Part II Outturn Statement represent -----

- A) Debits made to Final Head of Accounts
- B) Credits made to Final Head of Accounts
- C) Outlay in Works in progress & completed works awaiting adjustments
- D) None of the above

100. In IR a machine and other tools that are movable and go to the Job for completion of works are known as:

- A) Tools & Plant
- B) Machinery & Plant
- C) Immovable Machine
- D) None of the above

101. Due to non-receipt of Vouchers from the executive departments duly accepted and allocated will reflect in outstanding in:----- though WMS A/c is debited.

- A) Outturn Statement
- B) WMS A/c
- C) Final Heads of Revenue
- D) None of the above

102. Process Cost Sheet for total cost of production consists of:

- A) Direct Material, Direct Labor, Indirect Material and On Costs.
- B) Direct Labour, Direct Material and On Costs
- C) Direct Material, Direct Labour, Fuel, Indirect Material and On Costs.
- D) Direct Labour, Direct Material and Indirect Material

103. Railway Production Units engaged in Rolling Stock manufacturing activity will adopt:

- A) Process Costing System
- B) Batch Costing System
- C) Job order costing System
- D) Standard Costing System

104. What is the 'Yardstick for measuring the productivity' of workers in a IR workshops?

- A) Outturn of the Shops
- B) Time
- C) Man Power ratio
- D) Capacity of the Workshop

105. The 'Works on Cost' in Workshops otherwise known as Factory over head is:

- A) Pro-forma on cost and General on Cost
- B) Shop on Cost and Pro-forma on Cost
- C) Shop on Cost and General on Cost
- D) None of the above

106. Under Revised Costing system of POH activities in IR workshops the objective of arriving at Unit Cost:

- A) POH Cost per Loco, Carriage & Wagon
- B) Average Unit cost of POH
- C) Estimated Cost of POH
- D) None of the above

107. PL number consists of how many digits?

- A) 6 Digits
- B) 8 Digits
- C) 10 Digits
- D) 12 Digits

108. ABC analysis is also called as _____

- A) Value analysis
- B) Volume analysis
- C) Value Volume
- D) None of the above

109. UDM stands for _____

- A) User Depot Module
- B) Using Depot Machine
- C) User Development Module
- D) None of the above

110. All tenders for stores amounting to Rs.----- or over should be submitted to a Stores Tender Committee before acceptance.

Options:

- A) 50 lakhs
- B) 20 lakhs

C) 30 lakhs

D) 10 lakhs

KEY for Appendix IIIA IREM Examination -CBT**Model Paper-2**

(Stores, workshop, COS procedure, workshop costing and associated finance, Expenditure & WMS & Stores account)

Q.No.	Correct Option						
1	D	31	D	61	C	91	B
2	D	32	D	62	C	92	A
3	C	33	B	63	B	93	C
4	B	34	A	64	B	94	C
5	C	35	B	65	A	95	B
6	A	36	A	66	B	96	D
7	B	37	A	67	D	97	D
8	A	38	B	68	D	98	B
9	C	39	C	69	C	99	C
10	C	40	A	70	C	100	A
11	B	41	A	71	A	101	A
12	B	42	C	72	A	102	C
13	A	43	A	73	D	103	B
14	A	44	B	74	C	104	B
15	C	45	D	75	A	105	C
16	A	46	C	76	C	106	A
17	B	47	D	77	A	107	B
18	C	48	B	78	C	108	B
19	A	49	D	79	A	109	A
20	C	50	A	80	A	110	A
21	A	51	A	81	D		
22	B	52	D	82	B		
23	D	53	B	83	B		
24	A	54	C	84	A		
25	D	55	D	85	C		
26	B	56	A	86	C		
27	C	57	C	87	C		
28	B	58	C	88	B		
29	A	59	C	89	A		
30	D	60	C	90	A		

**MODEL QUESTION PAPER APPENDIX IIIA IREM EXAMINATION -
CBT**

MODEL PAPER-3

**(TRAFFIC ACCOUNTS, FINANCE, TRAFFIC STATISTICS/COSTING,
STATION ACCOUNTS AND INSPECTION.)**

IMPORTANT INSTRUCTIONS FOR THE CANDIDATES APPEARING IN COMPUTER BASED EXAMINATION

1. Please bring the downloaded copy of Admit card **which has your photo pasted and duly attested by the controlling officer**. Admission to the CBT examination center will be on the production of the admit card.
NOTE: You have to appear for the Computer Based Test (CBT) at your own expense on the date, time and Venue as indicated above.
2. Bring any one Photo Identity Proof such as PAN Card/ Passport/ Driving License/ Voter's Card/ Nationalized Bank Passbook with photograph/Aadhaar card / Notarized Affidavit (In English)/Government Office ID card **with Photo, Signature and Date of Birth**. **Candidate without valid Photo ID proof will not be permitted to appear for the examination**. If identity of the candidate is doubtful the candidate will not be allowed to appear for the Examination. Note: The photo identity proof must contain the same name as it appears **on the Admit Card**. **In case of any discrepancy in identity, i.e., mismatch in name, photograph and signature, the candidate may not be permitted to appear for the examination**.
3. You must bring stationery (pencils, ballpoint pen) with you. Rough sheets will be provided at Examination Center.
4. Examination will be conducted online (CBT Mode). You must enter your **User Name** (your Roll No.), **PIN**. (given in Admit Card) and **Password**(which will be given at Exam Center) to login 5 mins before the Exam Start time to read the Assessment related instructions. Please ensure that your Name and other details which will subsequently appear on the screen are correct.
5. Use of books, notebooks, logarithmic table, data storage device, camera, bags, watch calculators, pagers, cell phones and ring with built in calculator/memory, digital diary, any Bluetooth device etc. or any other electronic gadgets or recording devices are not permitted in the examination area. Any candidate found resorting to any unfair means (including sharing stationery) or malpractice or any misconduct during the examination, including giving/receiving help to/from any candidate during the test will be disqualified. The candidates should be vigilant in the examination. **Any request for change of Test center /venue will not be entertained**.
6. The candidate must keep the Admit Card with him/her and produce it on demand to the Presiding Officer of the Examination Centre or any other person authorized in this regard.
7. You are advised to report to the examination venue at the time mentioned on the Admit card. Candidate will not be allowed to Enter Examination venue after Gate Closure time.
8. A seat marked with Roll number be allotted to each candidate. Candidates will be required to find out and occupy their allotted seats.
9. The candidates should carefully read the instructions given on the Computer before attempting the question papers.
10. A candidate, who uses unfair means whether detected either in the examination hall or later by the examiner / evaluator or in Railway Board's Office, shall be debarred from the present and future examination as per rules. In addition, use of unfair means would entail disciplinary action under Railway Servants (Discipline & Appeals) Rules, 1968.
11. Candidate has been allotted a different roll no. for each shift. Candidate must ensure that correct Roll is entered for as provided in the admit card.
12. The question paper is bi-lingual, i.e. English and Hindi. For interpretation purpose and also in case of any ambiguity/ discrepancy, the English version shall prevail.
13. Candidates are not allowed to leave the exam hall before the close of the exam. **On completion of the examination, please wait for instructions from Invigilator and do not get up from your seat until advised. The candidates will be permitted to move out one at a time only**.
14. Please ensure that the name of the post displayed on the screen is the one you have opted for and indicated on your E-Call letter. In case of any discrepancy, please bring it to the notice of the Invigilator immediately.
15. **There is no facility for safe keeping of bags/ornaments/valuables etc.**
16. **Candidates may note that they will have to download the admit card twice. The detail of center shall be updated on 3rd June 2024.**
17. There shall be 110 questions out of which candidate have to attempt any 100 question. Each question shall be given 04 options. Candidates shall read carefully given options before choosing of one correct answer. The duration of each objective paper shall be 2 hours.
18. Each question shall carry 01 mark, so the total marks shall be 100 only.
19. **There will be negative mark of 0.25 for each of the wrong answer.**
20. Calculators is not permitted in objective papers.
21. The questions will be displayed on the screen one at a time with their respective four options.
22. The question paper and tentative answer key shall be uploaded on the portal by 22nd June 2024. Any discrepancy/issues may be brought to the knowledge of Railway board within 1 week of publication of the answer key.

Duration : 2 Hrs

Total Marks : 100

Each Question Carries : 1 Mark

There are 110 questions in all. The candidates may answer any 100 questions. Candidate must select the correct option against the question number

There will be negative marking of 0.25 marks for each wrong answer

Candidates are advised to read the question carefully and attempt only 100 questions.

1. Gross Receipts (Revenue actually realised during an accounting period) consists of which of the following?

- A) Gross revenue plus Traffic Suspense
- B) Gross revenue minus Traffic Suspense
- C) Traffic revenue plus Traffic Suspense
- D) None of the given options

2. Which of the following statement/s is true relating to preparation of railway Budget of Coaching Revenue:

- a. Statement1: Revenue from each class of passenger traffic viz., Air conditioned, First and Second, should be estimated on the basis of passenger kilometers and the average fare per passenger kilometer for each class separately.
- b. Statement2: The Revenue from parcels traffic should be estimated in the same way as for goods traffic.
- c. Statement3: Military traffic should be assessed on the basis of the previous actual and the influence of changing conditions in the future.

- A) 1 and 3
- B) 1 and 2
- C) All the given statements
- D) 2 and 3

3. Which part of Traffic Book is called 'Ledger account of the home line'?

- A) Part-A
- B) Part-B
- C) Part-C
- D) Part-D

4. Traffic Suspense always shows_____

- A) Debit balance
- B) Credit balance
- C) Either Debit or Credit
- D) Nil Balance at the end of Financial Year

5. Posting and realization of Carriage bills is watched through-

- A) Test balance sheet
- B) Approximate balance sheet
- C) Station balance sheet
- D) Accounts office balance sheet

6. Debt Head Report is prepared as a part of-

- A) Half-Yearly Review of Suspense balances
- B) Annual accounts and returns
- C) Monthly Accounts current
- D) Final Accounts current

7. Error Sheet

- A) Shows full details of debits raised Accounts Office against station
- B) Indicates the amounts short collected undercharged, or unaccounted
- C) It is prepared from the statement of incorrect invoices in goods traffic.
- D) All of the above

8. Eligibility for Long-term tariff contract (LTTC)

- A) Customer should have loaded at least 01 MT per annum in previous year
- B) New entrants should provide traffic of more than 1MT in the current year
- C) Customer can enter agreement with multiple zonal railways
- D) All of the above

9. Accounts Office Balance sheet is prepared for

- A) Taking the carriage bills into account
- B) Watching progress of carriage bills realization
- C) Incorporating the traffic cash received other than through Station Balance Sheet
- D) All the above

10. Apportionment of earnings is done in Traffic Book

- A) Part A
- B) Part B
- C) Part C
- D) Part D

11. Occupation Ratio is:

- A) Ratio of Line occupancy of the tracks
- B) Ratio of Track Utilization of the double and single line
- C) Ratio of Station Platforms occupancy
- D) Ratio of carrying capacity of coaches

12. Transportation Ratio is:

- A) Ratio of expenses per Tonne KM to Earnings per Tonne KM
- B) Ratio of Gross Tonne KM to Net Tonne KM
- C) Ratio of Train KM to Engine KM
- D) None of the above

13. Goods consignments whose weight and dimensions do not require the exclusive use of wagon is known as:

- A) Consignments
- B) Smalls
- C) Bulk
- D) None of the above

14. Which Railway station of Indian Railway is situated at highest altitude ?

- A) Darjeeling
- B) Ghum
- C) Siliguri
- D) Shimla

15. Which of the following city is located with 3 Zonal Head Quarters in Indian Railways?

- A) New Delhi
- B) Mumbai
- C) Chennai
- D) Kolkata

16. Full Form of LHB is:

- A) Limited Hauling Bogie
- B) Long Haul Bogie
- C) Linke Hofmann Busch
- D) None

17. A decrease in goods NTKM inspite of an increase in goods tonne carried could be due to:

- A) Short Lead of the Traffic
- B) Low rated Commodities
- C) Drop in Fare
- D) None

18. What is EOL at Goods Sheds/Sidings

- A. Electricity of Line
- B. Efficiency of Line
- C. Engine On Load
- D. Efficiency of Load

19. Free time for Demurrage/Wharfage calculation depends upon

- A. Type of Wagon
- B. Height of Wagon
- C. Load of Wagon
- D. Width of Wagon

20. Demurrage charges are calculated on

- A. Only on particular wagon which is delayed
- B. Only for particular party whose wagon is delayed
- C. Wagons having same commodity as that of delayed wagon
- D. Entire group (Rake) of Wagons

21. Link suspense head(s) maintained on earnings side on IR...

- A) Bills Payable
- B) Bills receivable
- C) Traffic account and Bills receivable
- D) Traffic account and Demands recoverable

22. Debit balance in Traffic Account head represents-

- A) Expenditure yet to be disbursed
- B) Unrealized earnings
- C) Other railway earnings received
- D) Realized earnings

23. JTBS stands for

- A) Journey Ticket Booking System
- B) Journey Travel Booking System

- C) Jansadharan Ticket Booking Sewak
- D) None of the above

24. Expand CPLP

- A) Complete Parcel Licensing Policy
- B) Comprehensive Parcel Licensing Policy
- C) Comprehensive Parcel Leasing Policy
- D) None of the above

25. Clubbing of commodities is permitted in a wagon up to maximum of.

- A) 4
- B) 3
- C) 2
- D) 5

26. Expand GCT policy

- A) General Cargo Terminal policy
- B) Government Cargo Terminal policy
- C) Gati Shakti multi model Cargo Terminal policy
- D) None of the above

27. Which one of the following is special debit in the Balance Sheet

- A) Error Sheet
- B) Disallowances by the Cashier
- C) Revenue collected on behalf of other station
- D) All the above

28. Special Credits in Balance Sheet comprise of _____

- A) Those allowed by the Traffic Accounts
- B) Those taken independently by the Station
- C) Both (a) and (b) above
- D) None of the above

29. Time limit for raising objection on Error sheets by the Station ____

- A) 60 days
- B) 30 days
- C) 15 days
- D) No Limit

30. Accountal of Error Sheets and advices of debits should be _____

- A) In the first Balance sheet on hand
- B) In 3 months
- C) In 1 month
- D) Maximum a year

31. Admitted debits are cleared by

- A) Cash and Write off by the competent authority
- B) Salary recovery
- C) Transfer to other stations
- D) All the above

32. Accounts check of traffic earnings includes _____

- A) That the party correctly pays
- B) That the revenue is correctly accounted
- C) That the revenue is apportioned among Railways where required
- D) All the above

33. Test Balance Sheet is prepared by _____

- A) Traffic Accounts
- B) Commercial Department
- C) Sr TIA
- D) Audit

34. The job of a Sr TIA is to _____

- A) To inspect station Accounts
- B) To inspect and submit report as per approved program
- C) To supplement the internal check of TA branch
- D) All the above

35. Realization of Amounts due to Railway from other departments is the

- A) Responsibility of Traffic Accounts Department
- B) Responsibility of Commercial Department
- C) Both (a) and (b)
- D) None of the above

36. Commission charges billed and raised separately on warrants should be

- A) Credited to Sundry earnings
- B) Should be treated as Misc. receipts
- C) Should be credited to Passengers
- D) All the above.

37. While apportioning Goods earnings,

- A) Transshipment charges are excluded from Home Railway
- B) Terminal Charges are excluded from apportionment
- C) Both (a) and (b) are excluded from apportionment
- D) All are apportioned

38. Which earnings are not apportioned amongst Railways ?

- A) Parcels
- B) Luggage
- C) Passengers
- D) Goods

39. Closing Balance of Traffic Account represents

- A) Gross earnings
- B) Apportioned earnings
- C) Originating earnings
- D) Unrealized earnings

40. Incorporation of earnings of a Zonal Railway into General Books is done

- A) Through Transfer

- B) Accountal through Focal point Bank
- C) Through a JV in Part D of Traffic Book
- D) All the above

41. Earnings of TTE are finally treated as

- A) Apportioned like other earnings
- B) Retained by collecting Railway
- C) Both (a) and (b)
- D) None of the above

42. Method of Apportionment is based on _____

- A) Centralized Apportionment
- B) Independently done by Zonal Railways
- C) Carried out by Railway Board
- D) None of the above

43. Apportionment of Earnings is coordinated by _____

- A) Railway Board
- B) Western Railway
- C) COFMOW
- D) RITES

44. What is Periodicity of apporportionment of earnings amongst Railways ?

- A) Monthly
- B) Quarterly
- C) Half yearly
- D) Yearly

45. What bcharges are collected for detaining privately owned wagons on Railway lines beyond authorized free time ?

- A) Demurrage
- B) Wharfage
- C) Stacking

D) Stabling

46. PFT stands for _____

- A) Public Freight Terminal
- B) Private Freight Terminal
- C) Public Freight Terminus
- D) Private Freight Tterminus

47. Statistical Statement 6A is

- A) Goods Revenue Statistics
- B) Parcel Traffic Statistics
- C) Passenger Revenue Statistics
- D) Lubricating Oil Statistics

48. Statistical Statement 7A is :

- A) Goods Revenue Statistics
- B) Parcel Traffic Statistics
- C) Passenger Revenue Statistics
- D) Claims Statistics

49. Terminating Traffic is :

- A) Traffic Originates and terminates in the same Railway
- B) Traffic Originate in home but terminates on other Railway
- C) Traffic originates home / foreign Railway, but terminates in reporting Railway
- D) None

50. Average Lead of the Passenger Traffic will be arrived by :

- A) Multiplying Passenger KM with No. of Passengers
- B) Dividing passenger KMs by No. of passengers carried

- C) Dividing Gross earnings with No. of passengers
- D) None of the above

51. Average Lead of the Goods traffic is worked out by the way of

- A) Dividing NTKM with Tonnes carried
- B) Dividing GTKM with No. of Trains
- C) Dividing NTKM with GTKM
- D) Multiplying NTKM with GTKM

52. Traffic cash received otherwise than through station balance sheet is incorporated in accounts through

- A) Traffic Cash Check sheet
- B) Abstract Daily / monthly cash book
- C) Accounts Office Balance sheet
- D) General Cash Book

53. Traffic which passes over a Railway but neither originates nor terminates on that Railway is called..... for that Railway.

- A) Traffic not pertains to that Railway
- B) Mixed Traffic
- C) Preferential Traffic
- D) Cross Traffic

54. What is wagon registration fee ?

- A) Registration fee deposited in advance for preparation of RR
- B) Registration fee deposited by customer to book a wagon in advance
- C) Advance freight collected
- D) Amount deposited by customer for registration in Railways

55. What is non issued ticket ?

- A) Ticket which is not accounted in UTS / PRS system
- B) A journey ticket which passenger surrendering for Non – performance of his journey.
- C) Ticket issued to the passenger but cancelled on the following ticket because of operator's mistake.
- D) None of the above.

56. The following is the dummy entry in station balance sheet

- A) Outward paid
- B) Inward paid
- C) Inward To-pay
- D) Siding Charges

57. Disputed / not admitted debits are withdrawn through

- A) Remission Order
- B) Credit advice note
- C) Refund Order
- D) Certified Over Charge Sheet

58. TEFD means

- A) Terminal Empty Flow Direction
- B) Traffic Empty Flow Direction
- C) Train Empty Flow Direction
- D) Traditional Empty Flow Direction

59. Green field PFT is

- A) A newly developed PFT
- B) Existing siding converted to PFT
- C) Railway Goods shed leased to Private entity
- D) None of the above

60. Assisted siding is

- A) Cost of siding is borne by Private Party
- B) Cost of the siding is borne by Private Company
- C) Cost of the siding is borne by Railways
- D) Cost of the siding shared by the Railways and party

61. Cash in transit means

- A) Credit taken by station but not accounted for in books of accounts of that Month
- B) C R Note Acknowledgements not received at the station.
- C) C R Notes accounted in Cash Office pending dispatch to station
- D) C R Notes in transit from Cash Office to Station

62. What is eT – RR

- A) Electronic transmission of Railway Receipt
- B) Electronic Train Railway Receipt
- C) Electronic Through Railway Receipt
- D) Electronic Traffic Railway Receipt

63. Revenue sharing for Green field PFT starts after ____ years after notification of PFT.

- A) 2 years
- B) 3 years
- C) 5 years
- D) 10 years

64. The following is not a component of Traffic suspense

- A) Stations Outstanding
- B) AOB outstanding
- C) Cash in Transit
- D) Bills Recoverable

65. Full form of COIS :

- A) Coaching Operation Information System
- B) Coaching Integrated Information System
- C) Central Organization Integrated System
- D) Central Operation Information System

66. HOR issued to

- A) Higher Officials of other department of Central/State Govt

- B) Higher Officials of Railways
- C) Higher Officials of Railway Board
- D) None of the Above

67. One of the following is not Marshalling yard :

- A) Flat Yard
- B) Hump Yard
- C) Gravity yard
- D) Through yard

68. The method of Depreciation adopted in Traffic Costing Analysis is:

- A) Sinking Fund method
- B) Straight line method
- C) Reducing balance method
- D) Units of Production method

69. Coaching Earnings include :

- A) Both passenger & other coaching earnings
- B) Pother coaching earnings
- C) Passenger earnings
- D) Passenger, Other Coaching and Sundry

70. Monthly Statistical Statement 7B is complied on :

- A) Originating Basis – Commodity wise
- B) Carried basis – Railway wise
- C) Apportioned basis – Railway wise
- D) Originating basis – Gauge wise

71. Which one of the Following pair of options is incorrect showing the parts of Traffic book and their utility?

- A) Part A :: Station Accounts
- B) Part B :: Net Result of Apportionment
- C) Part C :: Ledger account of the Foreign Line
- D) Part D : Abstract of Earnings and Statement of Balances.

72. Which one of the following statement is not true regarding basic principles of Accounts scrutiny of Traffic earnings is to see:

- A) That the party to whom the service is rendered pays the amount due as per applicable tariff rates.
- B) That the railway servants receiving payment, correctly accounts for and
- C) That, if more than one railway renders the service; the amount is apportioned between them as per approved methods of apportionment, unless otherwise provided for any specific traffic.
- D) None of the above.

73. IR Accounts code part two starts with chapter no...

- A) XXI
- B) XXII
- C) XX
- D) XXII

74. IR Accounts Code Chapter No XXXIII deals with.....

- A) Traffic Book
- B) Inspection of Station Accounts
- C) Accounts office debits and their clearance
- D) Check of Station Balance Sheet

75. Which one of the following is not the duty of the Sr TIA while inspecting the Stations/PRS locations etc:

- A) Takeover of cash and instruments immediately on arrival at a station and keep in his custody.
- B) In case of UTS/PRS: Verify the availability of Stock in hand with usage on PRS/UTS/YTSK.
- C) Cross verification of roll numbers in use with stock register and continuity statement. Sale record of Smart Cards and Smart Cards Stock Register.
- D) Check the Stock Position of Ticket Rolls, in relation to requirement and comment on position of over stock or under stock.

76. Which one of the following is correct regarding the duty of the Sr TIA while inspecting the Stations/PRS/UTS locations etc:

- A) Check of Non-issued / Cancelled / Special Cancelled tickets, e-refunds, e-ticket from ROPD or similar Reports for UTS and PRS tickets.

- B) Check of Mismatch tickets and their rectification with sales from mismatch reports on UTS.
- C) To exercise a better check on correct fare and distance, a check of distance of all fare dumps to be exercised by the RBS/distance vetting cell of Traffic Accounts Office in RBS.
- D) All of the above

77. Basic Document for compiling Operating data is

- A) CTR - Combined Train Report
- B) Control Chart
- C) Guards Journal
- D) Shunting Vouchers

78. Average Lead of the Passenger traffic will be arrived by

- A) Multiplying Passenger KM with No. of Passengers
- B) Dividing Passenger KMs by No. of passengers carried
- C) Dividing Gross earnings with No. of passengers
- D) None of the above

79. 6A statistical statements prepared for

- A) Originating Passenger Earnings
- B) Origination Local & Foreign Earnings
- C) Originating Parcel Earnings
- D) Originating Goods Earnings

80. Annual Statistical Statement no. 30 shows

- A) Analysis of working exp.
- B) Analysis of gross earnings
- C) Analysis of net earnings
- D) Total exp. on railway

81. Annual Statistical Statement no.12 shows

- A) Capital Statistics
- B) Revenue Statistics
- C) Passenger Revenue Statistics
- D) Goods Revenue Statistics

82. Annual Statistical Statement no.40 shows

- A) Statistics if accidents and unusual occurrences
- B) Stores transactions of govt. railway
- C) Summary statement of Store Transactions
- D) Staff Statistics

83. Summary of End Results are published by Railway Board:

- A) Monthly
- B) Weekly
- C) Annually
- D) Bi-Annually

84. ABUCS stands for:

- A) Activity Based Unit Costing System
- B) Accounting Based Unit Costing System
- C) Activity Based Units of Coaching System
- D) Accounts Bifurcated Under Charges of Services

85. Green Book refers to

- A) Assets Register
- B) Statistical Compendium
- C) Summary of end results of Coaching services
- D) Basic document for development of Goods Unit Cost

86. ERR denotes

- A) Efficiency Rating ratio
- B) Expenditure and Earnings Ratio
- C) Empty Return Ratio
- D) Energy Reserve Ratio

87. Advertisement fees under Sundry Earnings is allocated to

- A) Freight services
- B) Coaching services
- C) Coaching and Freight services
- D) Not allocated to any service

88. The source of details of earnings for preparation of coaching profitability statements are:

- A) Account current
- B) ASS-40
- C) Abstract X and Z
- D) None of the above

89. Yard Operations is a

- A) Terminal activity
- B) Running activity
- C) Both A & B
- D) None of the above

90. Break-even point denotes

- A) Total cost is more than total revenue
- B) Total revenue is more than total cost
- C) Total revenue is double the total cost
- D) Total cost and total revenue are equal

91. Rolling stock means

- A) All Railway transport vehicle only
- B) All Railway tractive & transport vehicle
- C) All Railway tractive & transport vehicle including travelling crane
- D) None of these

92. "Capital-at-charge" means

- A) Actual value of railway assets
- B) Book value of capital assets of railway
- C) Exp. booked under demand no.16
- D) Exp. charged to repair of a railway asset

93. ZRTI stands for

- A) Zonal Railway Technical Institute
- B) Zonal Regional Training Institute
- C) Zonal Railway Training Institute
- D) Zonal Regional Technical Institute

94. ZRUCC full form is

- A) Zonal Railway Users Consultative Committee
- B) Zonal Railway Uniform Code of Conduct
- C) Zonal Railway Uniform Cooperation Committee
- D) None of these

95. NTKM stands for

- A) Net TonneKilometre
- B) Net Train Kilometre
- C) Net Transport Kilometre
- D) None of these

96. FOIS stands for

- A) Freight Operating Information System
- B) Freight Operations Information System
- C) Freight Operations Informative System
- D) Freight Operating Informative System

97. RRT stands for

- A) Rail Rapid Transit

- B) Rapid Rail Transit
- C) Railway Rates Tribunal
- D) Rates Railway Tribunal

98. Billable Vouchers fall into which category-----

- A) Station Outstanding
- B) AOB
- C) Cash in transit
- D) None of the above

99. Difference between earnings as per Traffic Book and General Book is

- A) Cash in transit
- B) TrafficSuspense
- C) Double accountal
- D) None of the above

100. Method of Apportionment is based on -----

- A) Centralised Apportionment
- B) Independently done by Zonal Railways
- C) Carried out by Railway Board
- D) None of the above

101. Which side of Traffic Book Part D is Journalized.

- A) Credit Side
- B) Debit Side
- C) Both Debit and Credit side
- D) None of the above

102. Terminal charges are deducted@... and the remaining amounts are apportioned

- A) 5%
- B) 10%
- C) 2%
- D) 1%

103. Advertisements, catering, parking contracts, license fee from land/buildings, way leave charges, departmental charges from deposit works etc.are examples of

- A) Sundry Earnings
- B) Passenger Earnings
- C) Other Coaching Earnings
- D) Miscellaneous Receipts

104. FNR stands for

- A) Freight Number Return
- B) Friendly Numeric Record
- C) Freight Numeric Record
- D) Freight Numeric Register

105. TEU stands for

- A) Tower Equivalent Users
- B) Twenty-foot Equivalent Unlimited
- C) Train Engineering Unit
- D) Twenty-foot Equivalent Unit

106. Which of the following is levied for the detention of railway's Rolling stock after the expiry of free time and forms a part of station outstanding?

- A) Demurrage charges

- B) Wharfage charges
- C) Rolling stock charges
- D) None of the above

107. Under STS-Station To Station Rates Scheme maximum discount percentage given is

- A) 25 %
- B) 30 %
- C) 10 %
- D) 50 %

108. TEFD stands for (related to Traffic of Indian Railways)

- A) Traffic Empty Flow Direction
- B) Traditional Empty Freight Direction
- C) Travelling Empty Flow Direction
- D) Traditional Empty Flow Direction

109. TAMS stands for (in Indian Railways)

- A) Traffic Accounts Management System
- B) Traffic Audit Management System
- C) Traffic Audit Maintenance System
- D) Traffic Accounts Manual System

110. WLC stands for

- A) Wagon Load Capacity
- B) Wagon Line Capacity
- C) Wagon Leasing Company
- D) Wagon License Company

KEY For Model Question Paper Appendix IIIA IREM Examination - CBT

Model Paper-3

(Traffic accounts, Finance, Traffic statistics/Costing, Station Accounts and Inspection.)

Q.No.	Correct Option						
1	A	31	D	61	A	91	A
2	C	32	D	62	A	92	B
3	C	33	C	63	C	93	C
4	A	34	D	64	D	94	A
5	D	35	A	65	A	95	A
6	B	36	A	66	A	96	A
7	D	37	C	67	D	97	C
8	D	38	B	68	B	98	B
9	D	39	D	69	A	99	A
10	B	40	C	70	A	100	A
11	D	41	B	71	D	101	B
12	A	42	A	72	D	102	A
13	B	43	B	73	C	103	A
14	B	44	A	74	B	104	C
15	D	45	D	75	A	105	D
16	C	46	B	76	D	106	B
17	A	47	C	77	A	107	B
18	C	48	A	78	B	108	D
19	A	49	C	79	A	109	A
20	D	50	B	80	D	110	C
21	D	51	A	81	C		
22	B	52	C	82	D		
23	C	53	D	83	C		
24	C	54	B	84	A		
25	C	55	C	85	D		
26	C	56	B	86	C		
27	D	57	B	87	B		
28	C	58	D	88	C		
29	B	59	A	89	A		
30	A	60	D	90	D		

**MODEL QUESTION PAPER APPENDIX IIIA IREM EXAMINATION -
CBT**

MODEL PAPER-IV

SUBJECTIVE PAPER

IMPORTANT INSTRUCTIONS FOR THE CANDIDATES APPEARING IN COMPUTER BASED EXAMINATION

23. Please bring the downloaded copy of Admit card **which has your photo pasted and duly attested by the controlling officer**. Admission to the CBT examination center will be on the production of the admit card.

NOTE: You have to appear for the Computer Based Test (CBT) at your own expense on the date, time and Venue as indicated above.

24. Bring any one Photo Identity Proof such as PAN Card/ Passport/ Driving License/ Voter's Card/ Nationalized Bank Passbook with photograph/Aadhaar card / Notarized Affidavit (In English)/Government Office ID card **with Photo, Signature and Date of Birth**. **Candidate without valid Photo ID proof will not be permitted to appear for the examination**. If identity of the candidate is doubtful the candidate will not be allowed to appear for the Examination. Note: The photo identity proof must contain the same name as it appears **on the Admit Card**. **In case of any discrepancy in identity, i.e., mismatch in name, photograph and signature, the candidate may not be permitted to appear for the examination**.

25. You must bring stationery (pencils, ballpoint pen) with you. Rough sheets will be provided at Examination Center.

26. Examination will be conducted online (CBT Mode). You must enter your **User Name** (your Roll No.), **PIN**. (given in Admit Card) and **Password**(which will be given at Exam Center) to login 5 mins before the Exam Start time to read the Assessment related instructions. Please ensure that your Name and other details which will subsequently appear on the screen are correct.

27. Use of books, notebooks, logarithmic table, data storage device, camera, bags, watch calculators, pagers, cell phones and ring with built in calculator/memory, digital diary, any Bluetooth device etc. or any other electronic gadgets or recording devices are not permitted in the examination area. Any candidate found resorting to any unfair means (including sharing stationery) or malpractice or any misconduct during the examination, including giving/receiving help to/from any candidate during the test will be disqualified. The candidates should be vigilant in the examination. **Any request for change of Test center /venue will not be entertained**.

28. The candidate must keep the Admit Card with him/her and produce it on demand to the Presiding Officer of the Examination Centre or any other person authorized in this regard.

29. You are advised to report to the examination venue at the time mentioned on the Admit card. Candidate will not be allowed to Enter Examination venue after Gate Closure time.

30. A seat marked with Roll number be allotted to each candidate. Candidates will be required to find out and occupy their allotted seats.

31. The candidates should carefully read the instructions given on the Computer before attempting the question papers.

32. A candidate, who uses unfair means whether detected either in the examination hall or later by the examiner / evaluator or in Railway Board's Office, shall be debarred from the present and future examination as per rules. In addition, use of unfair means would entail disciplinary action under Railway Servants (Discipline & Appeals) Rules, 1968.

33. Candidate has been allotted a different roll no. for each shift. Candidate must ensure that correct Roll is entered for as provided in the admit card.

34. The question paper is bi-lingual, i.e. English and Hindi. For interpretation purpose and also in case of any ambiguity/ discrepancy, the English version shall prevail.

35. Candidates are not allowed to leave the exam hall before the close of the exam. **On completion of the examination, please wait for instructions from invigilator and do not get up from your seat until advised. The candidates will be permitted to move out one at a time only.**

36. Please ensure that the name of the post displayed on the screen is the one you have opted for and indicated on your E-Call letter. In case of any discrepancy, please bring it to the notice of the Invigilator immediately.

37. **There is no facility for safe keeping of bags/ornaments/valuables etc.**

38. **Candidates may note that they will have to download the admit card twice. The detail of center shall be updated on 3rd June 2024.**

39. The candidates should write their Roll numbers only on the detachable coloured slip of paper, which is pasted, on the top sheet of the answer book and nowhere else in the answer book. If they write roll number or any unauthorized remarks inside the answer books, disciplinary action will be taken against them. The candidate should carefully fill, in his own handwriting the subject, in which they are appearing, both on the Top Sheet of the Answer Book and the coloured detachable Roll Number Slip.

40. Total 09 question shall be provided under 3 sections. Candidates shall attempt 01 question out of 2 in Section 'A' , 01 question out of 02 in Section B and 03 questions out of 05 in Section 'C'. Each question shall be of 40 marks, so the total shall be 200 marks.

41. If any candidate answers question in excess of the required number, the same shall be ignored. The marks shall be awarded against the requisite number of questions attempted first and any extra questions if attempted shall be ignored and not evaluated. Candidates should clearly indicate the question number against the answer in the answer booklet. In case of any discrepancy in this regard, the answer is liable to be rejected.

42. If more than one answer book is used, the same should be fastened together by means of Tag or thread and the number of answer books used must be indicated on Top Sheet of the first answer book, and the blank pages of the answer books should be crossed before handing the answer sheets to the invigilator at the end of the examination.

43. Use of Scientific calculator, Electronic Diaries, Casio-diaries, pagers and Cellular Phones is not permitted. Basic model of calculator can be used for subjective paper.
44. Attempting/writing the answers in a medium different from the medium furnished to Board may result in the summary rejection of the answer book and hence will not be evaluated.

Duration 3 Hrs
Total Marks 200
 There are 9 question in 3 sections and candidates have to answer 5 questions as stipulated below (d,e,f):-
 There are **TWO** questions in Section A, out of which **ONLY ONE** has to be answered.
 There are **TWO** questions in Section B, out of which **ONLY ONE** has to be answered.
 There are **FIVE** questions in Section C, out of which **ONLY THREE** have to be answered.
 Each Question Carries 40 Marks

Section – A

Advance Book Keeping

(There are **TWO** questions in Section A, out of which **ONLY ONE** has to be answered. Question no. 2 is in two parts.

Q1. Following Trial Balance is extracted from the books of a Merchant on 31st March, 2024. Prepare Trading & Profit & Loss a/c and a Balance Sheet on that date.

PARTICULARS	AMOUNT Dr.	AMOUNT Cr.
Furniture and Fittings	6,400	
Motor vehicles	62,500	
Building	75,000	
Capital		1,25,000
Bad debts	1,250	
Provision for doubtful debts		2,000
Debtors & Creditors	38,000	25,000
Stock (1-4-2023)	34,600	
Purchases & Sales	54,750	1,54,500
Bank overdraft		28,500

Sales and Purchase returns	2,000	1,250
Advertisement	4,500	
Interest	1,180	
Commission		3,750
Cash	6,500	
Tax and Insurance	12,500	
General Expenses	7,820	
Salaries	33,000	
	<u>3,40,000</u>	<u>3,40,000</u>

Following adjustments are to be made:-

1. Stock on 31st March 2024 was valued at Rs.32,000, and the market value of the same on that date was Rs.40,000
2. Provision for discount on Debtors to be maintained @10%
3. Salaries Rs.3, 000 and Taxes Rs.1, 200 are outstanding.
4. Insurance includes a premium of Rs.1,000 on a policy expiring on September 30, 2024 .
5. Bad debts to be written off Rs.1,000 and provide bad debts Reserve @ 5% on debtors.
6. Goods costing Rs.5,000 were sent to a customer on “sale on approval basis ” for Rs.6,400 on 29th March 2024 and had been recorded in the books as actual sales.
7. Depreciate Furniture & fittings and motor vehicles @ 20% p.a.
8. Purchases include purchase of furniture Rs.4, 500.
9. Sundry creditors include an amount of Rs. 1,000 received from a Mr. S and Credited to his account. The amount was written off as bad debt in the previous year.
10. General Manager is to be allowed a commission of 5% on Net Profit after charging such commission.
11. Goods destroyed by Fire valued at Rs.20,000; Insurance company admitted the claim to the extent of Rs.16,000

Q2 (A). Pass necessary journal entries to make the following adjustments as on 31st Dec 2022

- 1) Depreciate at 5% on Office furniture valued at Rs. 8,000.
- 2) The insurance premium has been paid for the year ending on 31st March next Rs.2,400
- 3) The telephone rent for one year was paid on last 30th April Rs.300.
- 4) Interest on capital at 6% p.a is to be allowed. Capital in the beginning was Rs.3,00,000.
- 5) The following outstanding liabilities for expenses are to be provided for *viz.* wages Rs.300, Salaries Rs.305, Trade Expenses Rs.215.
- 6) An unsold machinery appearing in the books at Rs. 5,000 is exchanged for a new machinery of Rs.5,000. The old machinery has been valued at Rs.800 for exchange purpose.
- 7) Interest on Drawings at 6% p.a is to be allowed. Drawings Rs.1,00,000.
- 8) Mr X who owes us Rs.50,000 have become insolvent and only 50% of the amount due is received.
- 9) Sold private car for Rs.4,000 and bought a New Car with the proceeds for business plus Rs.5,000 from office cash.
- 10) Goods worth Rs.10,000 destroyed by fire have been partly insured and the insurance Company admitted the claim for Rs.6,000

Q2 (B) From the following particulars, prepare a Bank Reconciliation Statement as on 31-03-2024 of M/s. GVK Enterprises.

- (i) Bank Overdraft as per cash book as on 31-03-2024 was Rs.60, 000.
- (ii) Interest on overdraft for six months ending 31-03-2024 Rs.2,000 debited in the pass book only
- (iii) Cheques issued but not presented in the bank up to 31-03-2024 Rs.15,000
- (iv) Cheques deposited into bank but not credited as on 31-03-2024 Rs.25,000
- (v) Interest on investments collected by bank entered in the pass book only amounted to Rs.18,000
- (vi) Customer directly deposited in the bank Rs.35,000

Section – B

Practical aspect of Accounts & Finance

There are **TWO** questions in Section B, out of which **ONLY ONE** has to be answered.

Q3. What is Operating Ratio? Compute i) Operating Ratio ii) Net Receipts or Surplus/Shortfall from the figures given below.

Details	Amount(In Crores of Rs.)
1. Gross Receipts	1400
2. Suspense – Earnings	150
3. Misc. Receipts	50
4. Expenditure (Actual basis)	800
5. Suspense – expenses	(-) 50
6. Appropriation to DRF	65
7. Appropriation to Pension Fund	85
8. Misc. Expenditure	25
9. Appropriation to D.F.	150
10. Appropriation to DRF	100
11. Appropriation to Capital Fund	150

Q4. Bring out the checklist of finance scrutiny of the following proposal/ abstract estimate as part of Umbrella work under Plan Head - Customer Amenities.

1.	Name of Work	Provision of Cover over Platform at Station XXX on XX division. (Sub umbrella work to main Umbrella work “ Provision of Customer amenities on Northern Rly. Pink book item No XXX of 2023-24)
2.	Justification	No of pairs of trains stopping at the station are 12. Outward and inward passengers at the

		Station are 300 approximately. Passengers are facing lot of inconvenience especially during Summers and Rainy seasons. There are two platforms. Only one COP exists at the main station building side. One FOB already exists to cross over to the PF 2. But the platform 2 is not provided with COP. Customers and local politicians are demanding the 2 nd COP at the station for a long time.
2.	Estimated Cost of the work	Rs 2.4 Cr
3.	Outlay required for the Current Financial Year	Rs 1 Cr
4.	Allocation	Development Fund I
5	Period of completion	15 months

Section – C

General Essay, Letters & Précis and Rajbhasha

There are **FIVE** questions in Section C, out of which **ONLY THREE** have to be answered.

Q5. Write Essays on the following topic with minimum of 500 words.

1. Scope for Sustainable solutions on Indian Railways.

Q6. Write an essay on the following topic with minimum 500 words.

1. Challenges of AI

Q7. Read the following passage carefully and write a précis bringing out the essence of the content in not more than 100 words and give a suitable heading.

The basic core of evolution – survival, and reproduction- has been proven over and over through our various behavioural patterns. Let's retrograde and explore what are some exciting concepts that have been performed by humans before us and how did it occur.

Almost every organism has the tendency to react to certain stimuli for survival. This reaction to each and every situation has an evolutionary basis of adaptation. The study of human emotions dates back to the 19th century and psychologists have discovered many reasons for every emotion, yet these are just theories. The arousal of emotions and their assumed structures is said to occur due to repeated encounters with a situation followed by the adaptation of the encounter. Human emotions have been linked to adaptively regulate emotion-gathering mechanisms. The emotion of fear which is associated with ancient parts of the brain has presumably evolved among our pre-mammal ancestors while the emotion of a mother's love called the 'filial emotion' has seen to evolve among early mammals. Various emotions work as manipulative strategies that favour survival. Feigning emotions by an accused person may help him be saved from the punishment. An exaggerated display of anger is also associated with manipulating or threatening someone.

Despite there being several emotions for various events, ironically the most interesting emotion is the emotion of disgust. Disgust is aroused when the body senses a danger to the immunity or the physiology of the human. The disgusted memory is associated with alerting the brain of a potentially dangerous substance. A few studies have shown that the encoding triggered in adaptive memory for problems is stronger than any other behaviour. This makes us instantly have a disgusted expression at the sight of something that makes us uncomfortable or uneasy. These expressions are also closely linked to self-protective communication.

8. Draft a DO letter from FA& CAO/G to all Sr.DFMs to review the revenue expenditure and see that the expenditure does not exceed the budget allotment and suggesting measures to be taken to control the same.

9. Describe the documents & provisions made in Section 3(3) of Official Languages Act-1963 for implementation of Rajbhasha