QUESTION BANK PREPARED BY RAILWAY BOARD

Question Bank of objective type questions in Appendix III A IREM Examination for filling up of the posts of SSO(A/cs), Sr.TIA & Sr.ISA.

CHAPTER 1
Question bank Goods Section

Sr.No	Draft Question	Answer
1.	What is EOL at Goods Sheds/Sidings	C
Options	A. Electricity of Line	
	B. Efficiency of Line	
	C. Engine On Load	
	D. Efficiency of Load	
2.	Which of the following do not work on EOL basis	B
Options	A. Government Sidings	
	B. Private/Assisted sidings	
	C. National Sidings	
	D. International Sidings	
3.	Free time for Demurrage/Wharfage calculation depends upon	A
Options	A. Type of Wagon	
	B. Height of Waon	
	C. Load of Wagon	
	D . Width of Wagon	
4.	Demurrage charges are calculated on	D
Options	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	
5.	Free time for Loading/Unloading of BCNHL wagons in mini rake is	B
Options	A. 3 hours	
	B. 5 hours	
	C . 6 hours	
	D 9 hours	
6.	Free time for double operation of container commodity handled by sling	A

	cranes	
Options	A .8 hours	
	B .6 hours	
	C.5 hours	
	D.10 hours	
7.	Free time for calculation of Demurrage/Wharfage charges is equally applicable to	C
Options	A. Only for BG wagons	
	B .Only for MG wagons	
	C.BG as well as MG wagons	
	D.None of the above	
8.	Permissible free time for loading of rakes of coal and/or iron-ore can be reduced to 3 hours by	B
Options	A. PCOM in consultation with PCEE	
	B. PCCM in consultation with PCOM	
	C. PCOM in consultation with PFA	
	D . None of the above	
9.	How many days prior notice needs to be given to terminals before reducing free time for loading rakes of Coal and/or iron-ore	D
Options	A. Three Months	
	B. Two Months	
	C. Five Weeks	
	D. Two weeks	
10.	Demurrage is charged on	C
Options	A. Excess loading of wagons	
	B. Excess attachment of wagons	
	C. Excess detention of rake	
	D. None of the above	
11.	Formula for calculation of demurrage charges is	A
Options	A. (Time of release – Time of placement) - Free Time	
	B. (Time of placement – Time of release) - Free Time	
	C. Time of release – Time of placement	
	D None of the above	

12.	The time lapsed between completion of 1st part of the rake and placement of 2nd part of the rake is termed as	B
Options	A. Extra time	
	B. Dies-Non	
	C. Application Time	
	D. Rest time	
13.	Select the correct option for calculation of demurrage	D
Options	A. Total hours are to be divided by dies-non for calculating demurrage	
	B. Dies-Non cannot affect demurrage charges	
	C. Dies-Non is to be multiplied with total hours for calculating demurrage	
	D. Dies-Non is to be deducted from total hours for calculating demurrage	
14.	Grant of free time and levy of demurrage on a rake is linked with	C
Options	A. No of staff deployed on siding	
	B. Area of siding	
	C. Handling capacity of the sidings	
	D. None of the above	
15.	Separate free time is applicable for	B
Options	A. Rice commodity	
	B. Seven old steel plants	
	C. Fruits commodity	
	D. None of the above	
16.	Terminal allowance for pull through trains is allowed for	B
Options	A. 1 hour	
	B. 45 minutes	
	C. 1 hour 30 minutes	

	D. 5 hours	
17.	In case of unfit/sick wagon, additional free time, beyond permissible free time is	A
Options	A. 24 hours	
	B. 10 hours	
	C. 30 hours	
	D. No free time allowed	
18.	Adjustment under Debit-Credit system is done on	D
Options	A. Weekly basis	
	B. Quarterly basis	
	C . Bi-Monthly basis	
	D. Monthly basis	
19.	Penal demurrage charges are levied for	C
Options	A. Maximum of ten times of the prevalent rate	
	B. Maximum of four times of the prevalent rate	
	C. Maximum of six times of the prevalent rate	
	D. Maximum of twelve times of the prevalent rate	
20.	For calculating Night incentive under Demurrage/Wharfage, timings for night is considered from	B
Options	A. 24.00 hrs to 8.00 hrs	
	B. 22.00 hrs to 6.00 hrs	
	C. 24.00 hrs to 6.00 hrs	
	D. 21.00 hrs to 6.00 hrs	
21	Siding charges is levied minimum for :	A
Options	A. one hour B. two hours C. three hours D. four hours	
22	Shunting charges are rounded off at the end of:	C
Options	A. five days B. seven days C. ten days	

	D. fifteen days	
23	AIEHC stands for:	
Options	A. All India Engine Hire Charges B. All India Electric Hire Charges C. All India Electricity Hour Cost D. All India Engine Hour Cost	D
24	What are E-CR notes	
Options	A. Electronic Cash Remittance notes B. Electric cash Remittance notes C. Electronic Cash Returns notes D. Electronic Coupon Returns notes	A
25	Undercharges are raised via:	
Options	A. Voucher B. Statement C. Error sheet D. Challan	C
26	IBP stands for	
Options	A. Indian Booking Point B. Independent Booking Point C. International Bank Point D. Indian Bank Point	B
27	Paid statements contains details of:	
Options	A. CR notes B. Railway Receipts C. Error Sheets D. Sidings	B
28	Parties are opting for Tripartite Agreement to avail the facility of:	
Options	A. Concession in Freight B. Concession in Demurrage charges C. RTGS payment of freight D. E-payment of freight	D
29	MPA stands for	
Options	A. Monthly paid statement B. Machine prepared abstract	B

	C. Machine paid summary D. Machine paid abstract	
30	In Tripartite Agreement, formula for calculating of amount of LC/BG is :	
Options	A. Total freight during the last financial year/Actual days of transaction in concerned month x 2. B. Total freight during the last financial year/Actual days of transaction in concerned year x 2. C. Total freight during the last two financial year/Actual days of transaction in concerned month x 2. D. None of the above.	A
31	If railway loco is utilized for sending back the overloaded wagon/wagons to the loading/adjustment point for load adjustment, then _____charges are levied.	
Options	A. Siding B. Shunting C. Engine Haulage D. Wagon detention	C
32	Siding charge of the originating point should compulsorily be collected	
Options	A. separately B. along with freight C. at destination point D. all of the above	B
33	Details of E-CR entered in IPAS module is reconciled with figures appearing in	
Options	A. TMS B. AIMS C. FOIS D. TAMS	C
34	Amount of LC/BG is revised after every	
Options	A. six months of transaction B. financial year transaction C. three months of transaction D. None of the above	B
35	Trip time method is applicable only for the levy of	
Options	A. Shunting charges B. Engine charges	D

	C. demurrage charges D. Siding charges	

36	What is RR?	B
Options	A. Railway Requisition B. Railway Receipt C. Remittance Receipt D. Railway Remittance	
37	FAUC in invoices means	C
Options	A. Freight Accountal of Unaccounted charges B. Freight Adjustment of Unaccounted charges C. Freight Adjustment of Under charges D. Freight Accountal of Under Charges	
38	FAOC in invoices means	C
Options	A. Freight Accountal of Other Charges B. Final Adjustment of Other Charges C. Freight Adjustment of Over charges D. Final Adjustment of Over charges	
39	What is LTTC?	D
Options	A. Link traffic Transport Contract B. Long Traffic Transport Contract C. Long Term Tariff Committee D. Long Term Tariff Contract	
40	LWIS stands for	A
Options	A. Liberalised Wagon Investment Scheme B. Liberalised wagon instalment scheme C. Leased Wagons for investment scheme D.none of the above	
41	What is PFT	B
Options	A. Public freight terminal B. Private freight terminal C. Private freight transaction D. Public freight transaction	
42	Invoices accountal is done through which computer system	A
Options	A.FOIS B. PRS C. TAMS D. IPASS	
43	FOIS represents_____	B
Options	A Freight on information system B. Freight Operations information System	

	C. Freight online information system D. Freight online invoices system	
44	eRR is issued for___	C
Options	A. passenger traffic B. Parcel traffic C. Goods traffic D. None of the above	
45	Haulage charges are leviable for	A
Options	A. Movement of Containers B. Movement of loaded wagons C. Movement of empty wagons D. All the above	
46	In case of mis-declaration of commodity in container is detected then charges will be	B
Options	A. 2 times of existing haulage charges B. 4 times of the highest container class rate C. 2 times of highest container class rate D. No charges	
47	Congestion charge @25% is leviable on	D
Options	A. Goods traffic booked to Pakistan B. Passenger traffic booked to Bangladesh C. All traffic booked from ports D. Goods traffic booked to Bangladesh	
48	What is the rate of Premium Charge under Premium Indent Scheme?	B
Options	A. 12% B. 15% C. 10% D. 8%	
49	What is the amount of Wagon Registration Fee per rake?	C
Options	A. Rs.25000/- B. Rs. 30000/- C. Rs. 50000/- D. Rs.10000/-	
50	What is NTR in goods traffic	B
Options	A. New Tariff Rate B. Normal Tariff Rate C. Notional Tariff Rate D. Night Traffic Rate	
51	What is the GST rate on transportation of goods	D
Options	A. 15% B. 18%	

	C. 10% D. 5%	
52	What is meant by PCC in Goods traffic	A
Options	A. Permissible Carrying Capacity B. Permanent Carrying Capacity C. Permissible Carriage Capacity D. Particular Carrying Capacity	
53	What is eTRR?	C
Options	A. Emergency transmission of Railway Remittance B. Electronically transmission of Railway Remittances C. Electronic Transmission Railway Receipt D. Emergency Transportation of Railway Receipts	
54	Time limit for raising Error sheet for undercharges from the date of accountal of transaction is	C
Options	A. No limit B. 3 months C. 6 months D. 1 year	
55	Busy Season Surcharge should be levied on ----	B
	A. Coal and Coke B. POL C. Container D. Military traffic	
56	Which commodity is exempted from levy of GST	D
Options	A. Agricultural Produce B. Railway Material and equipment's C. Milk, Salt and food grains D. All above	
57	'CAN' stands for :	A
Options	A. Credit Advice Note B. Credit Advance Note C. Credit Application Note D. Credit Acceptance Note	
58	In case of diversion of rake on Party's rustiest, Diversion charges applicable are	C
Options	A. Rs. 500/- per Wagon B. Rs. 25000/- per rake C. Rs. 750/- per Wagon D. No charges applicable	
59	Most of the freight in Goods traffic is collected through	B
Options	A. Cash B. E payment	

	C. Demand draft D. None of the above	
60	Terminal Access Charges(TAC) for containers handled at CRT are leviable on------	B
Options	A. No of containers handled B. Rake basis C. No. of wagons D. None of the above	
61	Credit issued by the TIA to withdraw station debit is through Form No :	A
Options	A. TA16F B. TA44F C. TA6E D. TA17F.	
62	Preservation period of Goods compensation claims as per App.IX of Accounts Code Vol-1 is :	D
Options	A. 6 MONTHS B. 3 YEARS C. 4 YEARS D. 6 YEARS	
63	Preservation period of Military Bills as per App.IX of Accounts Code Vol-1 is :	A
Options	A. 5 years B. 3 years C. 6 months D. 2 years	

64	Station BS is prepared at:	
Options	A. Goods Shed/Location B. Divisional Commercial Office C. HQ Commercial Office D. Chief Commercial Inspector's Office	A
65	Wagon Registration Fee is paid at the time of	
Options	A. Placement of Freight B. Generation of RR C. Requisition of Indent D. Removal of Freight	C
66	Closing Balance of Balance Sheet indicates:	
Option	A. Charges Outstanding at the location	D

s	B. Cash / Vouchers not received C. Admitted/Not Admitted Debit D. All above	
67	Closing Balance in the Station Balance Sheet is the part of :	
Options	A. Cash in Transit B. Accounts office Balance Sheet C. Station outstanding D. None of the above	C
68	RO in Goods Balance Sheet means :	
Options	A. Rates Order B. Remission order C. Recovery Order D. None of the above	B
69	Remission order is posted in the Goods Balance Sheet under the Category of :	
Options	A. Special Debit B. Accounts office Debit C. Voucher column of CR Note D. Special Credit	D
70	The word Lumpsum Deposit is used with respect to:	
Options	A. WRF Charges B. Debit Credit Scheme C. Premium Freight Charges D. None of the above	A
71	Vouchers Disallowed by Traffic Accounts becomes part of :	
Options	A. Accounts Particulars B. Closing Balance of Balance Sheet C. Error Sheet D. All above	D
72	Credit Advice Note is issued against:	
Options	A. TIA’s Debit B. Error Sheet C. Demurrage Forgone D. Wharfage Foregone	B
73	Debit side of Station Balance Sheet shows :	
Options	A. Accrual Earnings B. Actual Earnings C. Unrealised Earnings	A

	D. None of the above	
74	FOIS is related to	
Options	A. UTS Transactions B. Coaching Transactions C. PRS Transactions D. Goods Transactions	D
75	TAMS means	
Options	A. Traffic Account Modules and System. B. Transport Activities Management System. C. Traffic Accounts Management System. D. Traffic Apportionment Module System.	C

76	Time limit to claim refund in case of double payment.	D
Options	A. 6months B. 1 Year C. 2 Years D. 3 Years	
77	Overcharge sheet is refund cases is prepared by	A
Options	A. CGS B. CGW C. SM D. Yard Master	
78	Alpha T in RR denotes	A
Options	A. Train load B. Travelling distance C. Train capacity D. Train type	
79	Time limit to claim refund in case of Error in weight	D
Options	A. 1 month B. 2 months C. 3 months D. 6 months	
80	When Refund claim is lodged after time barred period, Competent Authority to condone the delay is :	B
Options	A. Railway Board B. General Manager. C. Chief Commercial Manager D. Chief Claims Officer.	
81	Accrued Demurrage charges appear on _____ side of the Balance Sheet :	A
Options	A. Debit side of Balance Sheet	

	B. Credit side of Balance Sheet C. None of the above	
82	WRF stands for :	B
Options	A. Wharfage Registration Fees B. Wagon Registration Fees C. Wharfage Returned Fees D.Wagon Returned Fees	
83	When a Railway (ie. Zonal Rlys) settles another Rly's claims it is treated as	A
Options	A. Debit against other Rly B. Credit against other Rly C. Charged Expenditure	
84	In Goods Compensation Claim upto what amount Post check is done	A
Options	A. Upto 75,000/- B. Upto 1,00,000/- C. Upto 5,00,000/- D. Upto 10,00,000/-	
85	Court Decree amount is debited to which head	B
Options	A. Earnings B. Charged Expenditure C. Voted Expenditure	
86	On which side of the Balance Sheet does Remittance Order appear.	B
Options	A. Debit side of Balance Sheet B. Credit side of Balance sheet C. None of the above.	
87	Commercial Matters is contained in which Part of Model SOPGEN 2018 ?	C
Options	A. Part A B. Part C C. Part E D. Part G	
88	In Goods Compensation Claim under which section should the Party lodge their claim.	C
Options	A. 106 (a) B. 106 (b) C. 106 (c) D. 106 (d)	
89	Where should a party lodge a claim in case of Goods Compensation Claim.	C

	A. Railway Board B. Any Zonal Railway C. Originating Station or Destination station	
90	Where is wagon registration fees amount adjusted?	A
	A. Railway Receipt B. Railway Return C. Remittance Receipt D. Railway Remittance	
91	If Wagon registration fees amount is not adjusted in freight, then what is the time limit to claim that amount	D
	A. 6 Months B. 1 Year C. 2 Years D. 3 Years	
92	Full form of CRIS	A
	A. Centre For Railway Information System B. Centre For Railway Input System C. Centre For Railway Investigation System D. Centre For Reservation Information System	
93	What does ‘OR’ in the Railway Receipt indicate	B
	A. Original Risk B. Owners Risk C. Owners Right D. Original Rake	
94	What is the full form of ORR	A
	A. Original Railway Receipt B. Owners Railway Receipt C. None of the above.	
95	What is the full form of SRR	C
	A. Super Railway Receipt B. System Railway Receipt C. Super sessional Railway Receipt	
96	What is the full form of GCC ?	A
	A. Goods Compensation Claims. B. General Compensation Claims. C. Goods Claims Committee. D. Goods Cooperation Council.	
97	Which are the 3 parties for Tri-partite agreement for e-Payment :	B
	A. Railways, Accounts & Bank. B. Railways, Party & Bank. C. Railways, Party & Commercial Department.	

98	Customer entrusting any Goods to Railway for carriage shall execute in a specific form called	B
	A. Formal Note B. Forwarding Note C. Freight Note D. Freight Information	
99	Containers booked under hub and spoke system are granted benefit called :	D
	A. Time benefit B. Travelling benefit C. Transport benefit D. Telescopic benefit	
100	Charges levied for hauling a rake (freight Train) between Railway serving station and its siding for loading/unloading of goods are	C
	A. Demurrage charges B. Wharfage charges C. Siding charges D. Shunting Charges	

MCQ FOR APPENDIX IIIA (Traffic Coaching)

	Answer
101) YTSK stands for a)youth ticket service kioski b)yatri ticket seva kioski **c)Yatri Ticket Seva Kendra** d)none of the above	c
102) JTBS stands for:- a)jan ticket booking seva **b)jan sadharan ticket booking seva** c)jaldi ticket booking service d)joint tour booking service	b
103)CAN stands for:- a)cancellation Advice note **b)credit advise note** c)cash advise note d)(a), (b) and (c) above	b
104)CR Note means :- a)credit note **b)cash remittance note** c)cash receipt note d)none of the above	b
105)which of the following does not come under sundry other earnings:- a)**sale of ticket by JTBS** b)retiring room charges c) (a) and (b) above d)none of the above.	a
106)earnings through I POST is a part of a**)passenger earnings** b)parcel earnings c) miscellaneous earnings d)goods earnings	a
107) Sr citizen concession allowed is:- a)50% for both male and female b)60% for male and 40% for female c)**50% for female and 40% for male** d) none of the above	c
108)CAN is issued in respect of:- a)admitted debit b)not admitted debit c)write off proposals d)(b)and (c) above	

109)POS reconciliation is done in respect of
a)cash paid at the counter and the bank scroll b
b)payment made through swiping the card and the bank scroll
c)both (a) and (b)
d)none of the above

110)Recalled indent means:-
a)placing indent for additional tickets
b)calling for indents from stations c
c)**for destruction of obsolete and other non usable printed card tickets**
d)none of the above

111)WECRS stands for:-
a)web Enabled Coaching Rates system
b)**web Enabled Coaching Refund system** b
c)web Enabled central refund system
d)Web site enabled Central Refund System

112) FTR stands for:-
a)**Full Tariff Rates** a
b)Full train rates
c)full traffic rate
d)freight for tourist rake

113)Under normal circumstances if a reserved ticket is cancelled after 4 hrs of the scheduled departure of the train:-
a) 50% refund allowed
b) **no refund allowed** b
c) 25% refund allowed
d) Refund allowed by CCM

114) Free allowance of luggage in respect of IInd class privilege pass holders in mail express trains is:-
a)70 kgs for all the entitled members together
b)**35 kgs per eligible member** b
c)50 kgs per member
d)none of the above

115)Admitted Debit of serving employee is cleared by:-
a)payment by the concerned employee through cash at the station
b)through recovery from the paysheet c
c)**through (a) or (b) above**
d)DA relief of his pension

116)EFT book is
a)**a serially numbered money value book** a
b)a serially numbered book
c)a non numbered book
d)a hand book

117)whenever an amount is transferred from Sundry earnings to any other head with competent authority's sanction

a)sundry head is debited and the respective head is credited
b)sundry head is minus credited and the respective head is minus debited
c)**sundry head is minus credited and the respective head is credited** c
d)sundry head is minus debited and the respective head is minus credited

118)TAMS stands for:-
a)Time And Management Study
b)**Traffic Account Management System** b
c)Traffic Administration Module System
d)Traffic Accounts Module system

119)In TAMS no of CR notes for cash and voucher prepared by the station per day is:-
a)only one
b)depends on the no of transactions
c)**one for cash and one for voucher** c
d)not prepared daily.

120) UTS means
a)uniform ticketing system
b)unreserved ticket system d
c)under ticket system
d**)unreserved ticketing system**

121)In case of a missing ticket under UTS the debit raised is:-
a)**Rs 2300/-**
b)Rs 1500/- a
c)Rs 1000/-
d)None of the above

122)which of the following statements is correct:-
a)GST is levied on all ii nd class passenger tickets
b)GST is levied only on higher class passenger tickets b
c)GST is levied on platform tickets
d)Railways is exempted from levying GST on passenger tickets

123)In case of Monthly Season tickets the charges collected from the passenger is
a)double the single journey tickets
b)**1 ½ times of the single journey ticket**
c)1 ¾ th of the single journey ticket b
d)none of the above

124) What is the full form of PRS
a) **Passenger Reservation System**. a
b)printed Roll Stock
c)passenger recording system
d)passenger reservation slip

125) What is the present validity period of Privilege Pass
a)3 months c

b)4 months
c)5 months
d)none of the above

126)What is the full form of RTC
a) **Rail Travel Coupon**
b)Rail Travel Concession a
c)Restricted Travel Coupon
d)none of the above

127) How many digits are there in PNR
a)13 digits
b)**10 digits** b
c)12 digits
d)9 digits

128)What is the full form of PNR
a)**Passenger Name Record**
b)party name record a
c)passenger number record
d)party number record

129)What is the full form of POS
a)place of sale b
b) **Point Of Sale**
c)point of service
d)Post Office sale

130) Who maintains the Rly reservation System back up technically.
a)**CRIS**
b)EDPM a
c)STATIONS
d)(a),(b) and (c) above

131) Sale of Rly Time table comes under which earning.
a)passenger earning
b)Goods earning d
c)(a) and (b) above
d)Sundry other earnings

132)What is the full form of PRIMES
a)**Passenger Reservation Information Management Enhanced System**
b)Primary Information about Employees Services a
c)Progressive Information On Modules of Employees
d)none of the above

133)What is the validity of medical certificate of deaf and dumb
a)5 years
b)1year a
c)2 years
d) none of the above

134) What is I Post Ticket
a)**Indian Post Office ticket**
b)International Post ticket a
c)India Post ticket
d)Interpol Post ticket

135)What is the full form of JPO
a)**Joint Procedure Order**
b)Junior Personal Officer a
c)Joint personnel Order
d)Joint Procedural Order

136) At present the ARP in Railways is
a) 120 days
b) 90 days a
c) 60 days
d) 150 days

137)Each EFT consists of
a) **3 foils**
b)50 foils a
c)20 foils
d)5 foils

138)What is the full form of HRMS
a)**Human Resource Management system**
b)Health Related Management system a
c)Halt Station Related Management system
d)Human Related Management system

139) what is the Name of the APP to check your salary Details
a)**RESS**
b)HRMS a.
c)PRIME
d)IPAS

140)CPGRAMS means:-
a)Central Personal Grievance Redressal And MonitoringSystem
b)**Centralised Public Grievance Redressal And MonitoringSystem** b
c))Central Public Grievance Redressal And MonitoringSystem
d)(a) and (c) above

141) IRCA means:-
a)**Indian Railway Conference Association**
b)Indian Railway Coaching association a
c)Indian Railway Computer Application
d)Indian Railway Confidential Association

142)Booking of special trains /coaches in Railways is done through
a)CRIS
b)PRS c
c)**IRCTC**
d)UTS

143)What does balance in the station balance sheet represent
a)**unrealised earning**
b)cash
c)voucher a
d)luggage

144) The opening balance of the Balance sheet is checked with
a) **Closing balance of previous month**
b) Return of local luggage a
c)Return of local blank paper ticket
d) Return of local animal & bird etc

145) How is the revenue of railways accrue
a) Transport of Goods
b) **Transport of passengers & goods traffic** b
c) Transport of passenger
d) Trans[port of container traffic

146) The cash in credit side of the station balancesheet is checked with

a)cash remittance notes

b)Accounts foils of cash remittance notes

c) Original copy of remission statements

d) credit advice in original

147) Voucher in credit side of station balancesheet is checked with c

a)return of through luggage ticket

b) return of through government assenger baggage

c) original voucher as consolidated in the voucher register.

d)return of local blank paper ticket.

148) Which of the following is Non fare revenue

a) Revenue from Platform tickets

b)Revenue from pay and park

c)Halt earnings
d)All of the above b

149)RDLA was created in 2005 to exploit the following Railway Revenue
a,)Goods
b,)Coaching
c)Non tariff
d)None of the above c

150) As per catering policy of 2017 the ratio of Revenue sharing between IR and IRCTC other than departmental managed units is
a.15:85
b.50:50
c.40:60
d.20:80 c

151)Give an example of Sundry Revenue
a)**diet charges**
b)bed rolls
c)electricity charges
d)security deposit a

152)Recoveries on account of overpayment made in the previous year,other than relating to works in progress,stores and other suspense heads should be booked as
a) reduction in expenditure
b)**Sundry**
c)deposit
d)none of the above b

153)What is Sundry Revenue in Railways
a)Earnings in Railways other than goods freight
b)Earnings in Railways other than passenger fare
c)**both of the above**
d)none of the above c

154)For earning contract, tender accepting authority upto 5 to 10 crs is
a)Sr.DCM
b) **ADRM**
c)DRM
d)PCCM b

155)Which of the following minor heads comes under Sundry Revenue compilation
a**)rent**
b)military traffic
c)penalty levied for irregular traffic
d)none of the above a

156)Interest and maintenance charges of rolling stock of private bodies comes under
a)Goods Revenue
b)Coaching Revenue
c)**Sundry Revenue**
d)None of the above c

157)Forfeited deposits of Earnings is credited to
a)Coaching Revenue
b)Goods Revenue
c)Sundry Revenue

d)None of the above c

158)Operating ratio of Railways for 2020-21 is

a.**97.45**

b.98.36

c.99.5

d.100 a

159)Earnings from development of Railway land is credited to

a.Goods Revenue

b.Coaching Revenue

c.**Sundry Revenue**

d.None of above c

160)Maintenance charges of approach road to sidings is credited to

a.Goods Revenue

b.Coaching Revenue

c.**Sundry Revenue**

d.None of above c

161)Receipts from iRCTC for haulage of pantry cars is credited to

a.Goods Revenue

b.Coaching Revenue

c.**Sundry Revenue**

d.None of above c

162)Dividents from investments in road transport service is credited to

a.Goods Revenue

b.Coaching Revenue

c.**Sundry Revenue**

d.None of above c

163)Which of the following is correct Revenue from advt&publicity pertains to

a) **Sundry Revenue**

b.Not pertains to Sundry

c.Pertains to Coaching Revenue

d.Pertains to Goods revenue a

164)The bill preferred by RLYS on Defence,P&T etc is called:-

a)handling bills

b)**carriage bills**

c)postal bills

d)government bills b

165)ROPD means

a)Returns Of Previous Day

b)Returns Of Present Day

c)Refund Of Present Day

d)**Refund Of previous Day** d

166)If any error is noticed during the ourse of Internal check…… is prepared:-

a)accounts Office Balance sheet

b)Debit scroll

c)**Error sheet**

d)Advice of Internal check c

167)EFTs are of how many types

a)1

b)2
c)3
d)4 b

168)what is the minimum amount of excess fare levied for travelling without ticket
a)Rs150
b)**Rs250**
c)Rs350
d)Rs400 b

169) Through which mode the station is advised o f any financial loss that has occurred to railways
a)letter
b)**errorsheet**
c)indemnity bond
d)Advise of internal check b

170)Error sheet is prepared in ---- copies under manual system
a)2
b)4
c)3
d)5 c

171)under what circumstances EFT is issued
a)when parcel is booked
b)when a luggage is booked
c)for refund purpose
d)all circumstances where excess fare is to be collected
d

172)EFT is prepared in --- foils
a)4
b**)3**
c)2
d)1 b

173)Each EFT book contains --- foils in triplicate
a)25
b)50
c)40
d)30 b

174)To whom EFT is issued
a)for unbooked luggage
b)passengers without ticket
c)passengers with lower class ticket travelling in higher class
d)all of the above d

175)which of the following is true
a)to issue EFT double sided carbon is to be used
b)no corrections or overwriting is allowed in EFT
c)TTe has to remit the amount at the station booking counter through MR
d)**all of the above** d

176)The TTE return is to be submitted in Traffic Accounts Office
a)daily
b)weekly
c)monthly
d)fortnightly c

177)How many EFT books can be issued to a TTE at a time as per codal provision

a) 1 local EFT book only
b)**1 Local and 1 foreign EFT book**
c)1 foreign EFT book only
d)2 local and 1 foreign eft books b

178)The amount collected byte is to be remitted by him at:-
a)cash office
b)bank
c)**at the nominated station**
d)none of the above c

179)The EFT books returned by the TTE is to be preserved for:-
a)2 years
b)1 ½ years
c)**3 years or till the clearance of the debit,if any**.
d)Need not be preserved c

180)Preservation period of the EFT Accounts foil is
a) 6 months
b)18 months
c)1 year d
d)**18 months or more ,in case of any debit raised**

181)In which code book do we find the record preservation period
a)Accountscode pt I. appendix X
b)AccountsCode ptII Appendix IX
c) **Accountscode pt I. appendix IX**
d))AccountsCode ptII Appendix IX c

182)Which of the following details is not available in the EFT
a)Date
b)issuing station name
c)destination station
d**)distance** d

183)The MPR of each section of accounts office is sent to
a)DRM
b)**PFA**
c)GM
d)RLY BD b

184) When is the Half Yearly Report done
a)30th September and 31st March
b)**30th June and 31st December**
c)31st July and 31st January
d)1st January and 1st December b

185)The first step of clearance of Error Sheet is
a)**account it in Balance sheet as Admitted or Not Admitted Debit**
b)start recovery from the salary of erring employee
c)(a) and (b) above
d)none of the above a

186) The penalty imposed by the TTE for irregular travel is shown under
a)coaching
b)**other coaching**

c)goods
d)miscellaneous b

187)who issues EFT books to TTEs
a)printing press
b)account's office
c)**CTI**
d)None of the above c

188)Traffic Accounts Office is at
a) Rly Bd level
b)**zonal rly level**
c)Divisional level
d)state level b

189)Quarterly season ticket is
a)2.5 times of monthly season ticket
b)**2.7 times of Monthly season ticket**
c)2 times the monthly season ticket
d)3 times the monthly season ticket b

190)RTC is issued to:
a)common public
b)private people
c) MLAs
d)Railway Employees c

191) E-ticket is printed by
a)the counter clerk
b)station Master
c)**the passenger**
d)none of the above c

192) I-Ticket means
a)**Internet Ticket**
b)Indian Railway Ticket
c)I Post ticket
d)None of the above a

193)Howmany days in advance of the journey can the I –ticket be booked
a)5 days
b)7 days
c)**3 days**
d)None of the above c

194)What is ARP
a)**Advance Reservation Period**
b)Accurate Rating point
c)Advance Rates Portal
d)All of the above

195)How many tickets are allowed in IRCTC in a month on an individual user ID
a)10
b) any number
c)50
d)six

196) Indrail Pass is issued to

a)Indian tourists
b)**Foreign tourists**
c)both (a) and (b) above
d)none of the above b

197)what is Bulk booking
a)Passengers in a group of more than 6
b)travelling in same train, same date and class
c)same boarding and same destination
d)All of the above d

198)MUTP
a)Mumbai Urban Transport
b)**Mumbai Urban Transport Project**
c)Mumbai Unit Transport Project
d)all of the above b

199)The amount collected under RELHS from retiring employees is credited to
a)pension fund
b) **Z651**
c)z 652
d)none of the above

200)which of the following is correct
a)duplicate ticket can be issued for mutilated waitlisted ticket
b)No duplicate ticket can be issued for mutilated waitlisted ticket
c)duplicate ticket for mutilated ticket can be issued before chart preparation
d) none of the above b

201)Which of the following is correct
a)TTE PF no is compulsory while remitting the amount collected by him
b)TTE Pf no is compulsory in his return to be submitted to traffic accounts office
c)(a) and (b) above
d)none of the above c

Question Bank for Appendix-III(IREM)-Parcel Matters (Q No. 202 to 302)

S.N.		Draft Question	Answer
1	Q.	In which year the Rate Structure for booking of Parcel & Luggage Traffic was rationalized?	B
Options	A)	2005	
	B)	2006	
	C)	2007	
	D)	2008	
2	Q.	Instead of earlier Commodity based rates structure, now which year new concept for booking of Parcel Traffic is introduced?	D
Options	A)	Commodity Based	
	B)	Price Based	
	C)	Revenue Based	
	D)	Service Based	
3	Q.	What do you mean by PMS (Computerised system of booking of Parcel Activities)?	A
Options	A)	Parcel Management System	
	B)	Parcel Measurement System	
	C)	Parcel Money System	
	D)	Parcel	

4	Q.	What do you mean by FSLA related to booking of Newspaper & Magazines?	C
Options	A)	Free Service Lease Account	
	B)	Free Stock Ledger Account	
	C)	Free Service Ledger Account	
	D)	Free Service Ledger Adjustment	
5	Q.	Description of goods the customer gives in writing to send parcels to a particular destination station is called?	B
Options	A)	Free Note	
	B)	Forwarding Note	
	C)	Furnishing Note	
	D)	Facility Note	
6	Q.	What is the full form of SLR?	D
Options	A)	Sleeper Luggage Rake	
	B)	Side Luggage Rake	
	C)	Super Luggage Rake	
	D)	Seating cum Luggage Rake	
7	Q.	How many ‘Scales’ for charging of freight for booking of Parcel Traffic?	C
Options	A)	Two	
	B)	Four	
	C)	Three	
	D)	Five	
8	Q.	How many scales for charging of freight for booking of Luggage Traffic?	A
Options	A)	One	
	B)	Three	
	C)	Two	
	D)	Four	
9	Q.	What is the Minimum Distance for charging for all Parcel Traffic?	B
Options	A)	1-Km	
	B)	50-Kms	
	C)	10-Kms	
	D)	5-Kms	
10	Q.	Minimum Distance for charging for the registered Newspapers & Magazines?	D
Options	A)	25-Kms	

	B)	50-Kms	
	C)	100-Kms	
	D)	250-kms	
11	Q.	When parcels tendered for booking Parcel Way Bill(PWB) is prepared in how many foils?	A
Options	A)	4-Foils	
	B)	2-Foils	
	C)	3-Foils	
	D)	6-Foils	
12	Q.	When booking of personal luggage or merchandise luggage is carried thru Luggage Ticket is prepared in how many foils?	C
Options	A)	4-Foils	
	B)	2-Foils	
	C)	3-Foils	
	D)	6-Foils	
13	Q.	What is the full form of PRR related to PMS software?	B
Options	A)	Previous Reference Record No.	
	B)	Progressive Reference Record No.	
	C)	Progressive Record Reference No.	
	D)	Present Reference Record No.	
14	Q.	Gate Pass is prepared in how many foils?	C
Options	A)	4-Foils	
	B)	2-Foils	
	C)	3-Foils	
	D)	6-Foils	
15	Q.	Error Sheets are prepared in how many foils?	A
Options	A)	4-Foils	
	B)	2-Foils	
	C)	3-Foils	
	D)	6-Foils	
16	Q.	What is % of Development Charge on Parcel & Luggage Traffic?	D
Options	A)	5%	
	B)	3%	
	C)	1%	
	D)	2%	
17	Q.	What is the time limit for claims of compensation?	A
Options	A)	within 6-mths from the date of delivery	

	B)	within 3-mths from the date of delivery	
	C)	within 1-mth from the date of delivery	
	D)	None of these	
18	Q.	How many days the unclaimed articles can be kept on hand at the station?	C
Options	A)	2-days	
	B)	10-days	
	C)	7-days	
	D)	3-days	
19	Q.	Explosives & other dangerous goods are carried as per the rules mentioned in the following rule book?	B
Options	A)	Indian Railway Commercial Manual Vol-II	
	B)	I.R.C.A.Red Tariff	
	C)	I.R.C.A.Coaching Tariff	
	D)	Indian Railways code for Accounts Dept.Vol-II	
20	Q.	Bulky Articles will be charged at?	D
Options	A)	One and Half times the normal rates.	
	B)	Thrice the normal rates.	
	C)	Four times the normal rates.	
	D)	Double the normal rates.	
21	Q.	Which the highest Scale in charging ‘Parcel’ Traffic?	B
Options	A)	‘S’ Scale	
	B)	‘P’ Scale	
	C)	‘R’ Scale	
	D)	‘L Scale	
22	Q.	Livestock should be charged on the following Scale?	A
Options	A)	‘L Scale	
	B)	‘P’ Scale	
	C)	‘R’ Scale	
	D)	‘S’ Scale	
23	Q.	The booking of the articles of special value & certain amount is to be paid on the excess value of the article is called?	C
Options	A)	Special Charge	
	B)	Development Charge	
	C)	Percentage Charge	
	D)	Service Charge	

24	Q.	What is the Maximum Percentage Charge on the excess value declared?	B
Options	A)	2%	
	B)	1%	
	C)	4%	
	D)	5%	
25	Q.	In which class the Dogs can be carried in Railways?	D
Options	A)	Sleeper Class	
	B)	3rd AC	
	C)	2nd AC	
	D)	1st AC	
26	Q.	Which the Lowest Scale for charging 'Parcel' Traffic?	A
Options	A)	'S' Scale	
	B)	'P' Scale	
	C)	'R' Scale	
	D)	'L Scale	
27	Q.	Demurrage on VP can be charged after free time at the following rate?	B
Options	A)	Rs.100 per hour	
	B)	Rs.150 per hour	
	C)	Rs. 50 per hour	
	D)	Rs. 75 per hour	
28	Q.	What is the full form of TAMS?	D
Options	A)	Traffic Accounts Module System	
	B)	Trafffc Accounts Materials System	
	C)	Traffic Access Module System	
	D)	Traffic Account Management System	
29	Q.	Wharfage on parcel traffic is charged?	C
Options	A)	Rs.10/- rate per hour/per quintal?	
	B)	Rs. 5/- rate per hour/per quintal?	
	C)	Rs. 1/- rate per hour/per quintal?	
	D)	None of the above	
30	Q.	'Kisan Special' Train of parcel traffic is charged @the scale?	B
Options	A)	'S' Scale	
	B)	'P' Scale	
	C)	'R' Scale	
	D)	'L Scale	

31	Q.	GST applicable on ‘Parcel Traffic’ is @?	D
Options	A)	2%	
	B)	1%	
	C)	4%	
	D)	5%	
32	Q.	A train should be upgraded to next higher scale for the purpose of charging of parcel and luggage, when it crosses the benchmark of utilisation of SLR by	A
Options	A)	50%	
	B)	45%	
	C)	40%	
	D)	35%	
33	Q.	For Rajdhani/Shatabdi/Duronto train parcel rates would be?	C
Options	A)	50% over the scale “R”	
	B)	75% over the scale “R”	
	C)	25% over the scale “R”	
	D)	“R” Scale	
34	Q.	Registered newspaper is booked at?	B
Options	A)	35% of scale-S	
	B)	45% of scale-S	
	C)	55% of scale-S	
	D)	40% of scale-S	
35	Q.	Rationalisation of rates for parcel traffic is done on the basis of % utilisation of SLR for a period of 12 months form	D
Options	A)	January to December	
	B)	April to September	
	C)	July to June	
	D)	April to March	
36	Q.	Revised rates for parcel traffic after rationalisation of rates in effected every year	A
Options	A)	1st June	
	B)	1st January	
	C)	1st April	
	D)	1st July	
37	Q.	Scale applicable for non-leased parcel booking for newly introduced regular mail/Exp.Train in the first year till the date of annual review will be?	D
Optio	A)	‘R’ Scale	

ns			
	B)	‘L’ Scale	
	C)	‘R’ +25%	
	D)	‘P’ Scale	
38	Q.	Scale applicable for luggage booking for newly introduced regular Mail/Exp. Train in the first year till the date of annual review will be?	B
Optio ns	A)	‘R’ Scale	
	B)	‘L’ Scale	
	C)	‘S’ Scale	
	D)	‘P’ Scale	
39	Q.	Scale R, Scale P and Scale S are the schedule rates for?	C
Optio ns	A)	Goods traffic	
	B)	Parking charge	
	C)	Parcel traffic	
	D)	None of the above	
40	Q.	Rationalisation of Rates for parcel traffic to determine categorisation of each train of charging freight for parcel and luggage traffic in applicable for	D
Optio ns	A)	2-year	
	B)	5-year	
	C)	3-year	
	D)	1 year	
41	Q.	The catering of service of various types of train for the purpose of charging freight for booking of luggage and parcel traffic, on the basis of utilization of the breakeven of the train is notified by the?	B
Optio ns	A)	Railway Board	
	B)	Originating Zonal Railways	
	C)	Divisional Office	
	D)	None of the above	
42	Q.	Permission for loading/unloading of parcels may be given at a maximum of how many intermediate stations for PCETs.	A
Optio ns	A)	4	
	B)	5	
	C)	2	
	D)	6	

43	Q.	Charges for transportation of all animals, including animals and birds, in parcel-Vans and Broke-Vans, were revised from	C
Options	A)	'L' scale to'L' + 25%	
	B)	'L' scale to 'L' + 50%	
	C)	'L' + 25% to 'L' scale	
	D)	None of the above	
44	Q.	As per policy guidelines on comprehensive parcel leasing policy, parcel vanes (VPHs, VPs/VPUs, etc) shall be leased out on round trip basis on contracts through open tenders for	B
Options	A)	Temporary basis	
	B)	5 years	
	C)	day to day basis	
	D)	None of the above	
45	Q.	Reserve price for leasing of parcel van on round trip basis shall be	A
Options	A)	1.50- times of single journey freight	
	B)	2- times of single journey freight	
	C)	3- times of single journey freight	
	D)	None of the above	
46	Q.	Wagon registration fee for registration of indents for parcel rake is	C
Options	A)	Rs. 10000/- per vehicle/parcel van	
	B)	Rs.20000/- per vehicle/parcel van	
	C)	Rs. 5000/- per vehicle/parcel van	
	D)	Rs.15000/- per vehicle/parcel van	
47	Q.	Sr. DCM is the accepting Authority for tenders dealings with parcel leasing for value of contract	D
Options	A)	Above Rs. 5 crore upto Rs. 50 crores	
	B)	Above Rs. 50 crore upto Rs. 100 crores	
	C)	Above 100 crores	
	D)	Above Rs. 2.5 crore upto Rs. 5 crores	
48	Q.	DRM is the accepting Authority for tender dealing with parcel leasing for value of contract	B
Options	A)	Above Rs. 5 crore upto Rs. 50 crores	
	B)	Above Rs. 50 crore upto Rs. 100 crores	
	C)	Above Rs. 2.5 crore upto Rs. 5 crores	
	D)	Above 100 crores	
49	Q.	CCM (PHOD) is the accepting authority for tender dealing with	A

		parcel leasing for value of contract	
Options	A)	Above 100 crores	
	B)	Above Rs. 5 crore upto Rs. 50 crores	
	C)	Above Rs. 50 crore upto Rs. 100 crores	
	D)	Above Rs. 2.5 crore upto Rs. 5 crores	
50	Q.	Lease holder will be registered by the division/Zonal railway for participating in SLR/VPs after depositing the registration fee of	C
Options	A)	Rs. 50,000/-	
	B)	Rs. 25,000/-	
	C)	Rs. 1,00,000/-	
	D)	None of the above	
51	Q.	For registration of lease holders for participation in tender of SLR & VPs, annual turnover of the agency must of	B
Options	A)	01 crore	
	B)	02 crore	
	C)	50-Lakh	
	D)	None of the above	
52	Q.	Once a lease holder has registered himself in division zonal office, his registration will be valid for	D
Options	A)	3 years	
	B)	6 years	
	C)	10 years	
	D)	5 years	
53	Q.	The lease holder shall be required to prepare detailed ‘Manifest’ for consignments in	A
Options	A)	4 copies	
	B)	3 copies	
	C)	2 copies	
	D)	5 copies	
54	Q.	Lease holders can stack his consignments for leased SLRs	C
Options	A)	3 hours before the schedule departure of train	
	B)	5 hours before the schedule departure of train	
	C)	2 hours before the schedule departure of train	
	D)	4 hours before the schedule departure of train	

55	Q.	Lease holder can stack his consignments for leased VPs	B
Options	A)	4 hours before the schedule departure of train	
	B)	2 hours before the schedule departure of train	
	C)	3 hours before the schedule departure of train	
	D)	5 hours before the schedule departure of train	
56	Q.	In case of leased SLRs, lease holder must remove his consignments within a maximum period of	D
Options	A)	3 hours after the actual arrival of the train	
	B)	4 hours after the actual arrival of the train	
	C)	5 hours after the actual arrival of the train	
	D)	2 hours after the actual arrival of the train	
57	Q.	In case of leased VPs, leased holder must remove his consignments within a maximum period of	A
Options	A)	3 hours after the actual arrival of train	
	B)	2 hours after the actual arrival of train	
	C)	4 hours after the actual arrival of train	
	D)	5 hours after the actual arrival of train	
58	Q.	Railway may terminate the lease contract after how many defaults by lease holder	C
Options	A)	3	
	B)	2	
	C)	4	
	D)	1	
59	Q.	In case of parcel vans (VPH/VP/VPU, etc), tolerance limit for over loading is	B
Options	A)	1 tonne	
	B)	0.5 tonnes	
	C)	2 tonnes	
	D)	5 tonnes	
60	Q.	Lease holder shall not be allowed to terminate the contract before	A
Options	A)	One year (10 months + 2 months notice period)	
	B)	14 months (1 year + 2 months notice period)	
	C)	3 years	
	D)	None of the above.	
61	Q.	Registered magazines will be booked at	D
Options	A)	Scale – P	
	B)	Scale – R	

	C)	Scale – L	
	D)	Scale – S	
62	Q.	Wharfage charge for consignment at other than notified station is realised at the rate of	C
Options	A)	Rs. 1.00 per 50 Kg or part thereof per hour or part of an hour.	
	B)	Rs. 2.00 per 50 Kg or part thereof per hour or part of an hour.	
	C)	Rs. 0.50 per 50 Kg or part thereof per hour or part of an hour.	
	D)	Rs. 4.00 per 50 Kg or part thereof per hour or part of an hour.	
63	Q.	Wharfage charge for livestock at notified station is	A
Options	A)	Rs. 10.00 per head per hour or part of an hour	
	B)	Rs. 20.00 per head per hour or part of an hour	
	C)	Rs. 30.00 per head per hour or part of an hour	
	D)	Rs. 40.00 per head per hour or part of an hour	
64	Q.	Wharfage charge for livestock at other than notified station is	B
Options	A)	Rs. 20.00 per head per hour or part of an hour	
	B)	Rs. 10.00 head per hour or part of an hour	
	C)	Rs. 30.00 per head per hour or part of an hour	
	D)	Rs. 40.00 per head per hour or part of an hour	
65	Q.	Hand held scanner, Hand held mini printer & Bar code labels are related with?	D
Options	A)	UTS	
	B)	SPTM	
	C)	PRS	
	D)	PMS	
66	Q.	Nodal officer for computerisation of parcel management system over major stations of Indian Railway is?	C
Options	A)	CRIS/NR	
	B)	CAO/WR	
	C)	CAO (PIS)/NR	
	D)	GM/CR	
67	Q.	POS machines have been installed at various locations of Indian Railway to allow?	A
Options	A)	Cashless transaction	
	B)	Cash transaction	
	C)	Face to Face enquiry	
	D)	None of the above	
68	Q.	E-Way bill will be required before dealing when value of goods is	B

Options	A)	Rs. 40,000 or more	
	B)	Rs. 50,000 or more	
	C)	Rs. 25,000 or more	
	D)	None of the above	
69	Q.	For a distance upto 100 Km, validity of E-way bill is	C
Options	A)	2 day	
	B)	3 day	
	C)	1 day	
	D)	None of the above	
70	Q.	GST is exempted in	D
Options	A)	General merchandise	
	B)	Wharfage	
	C)	Demurrage	
	D)	Relief material for victims of natural or manmade disasters, calamities, accidents or mishap	
71	Q.	GST is exempted in	A
Options	A)	Defence or military equipment	
	B)	General merchandise	
	C)	Wharfage	
	D)	Demurrage	
72	Q.	GST is exempted in	B
Options	A)	Wharfage	
	B)	Cloak room	
	C)	Demurrage	
	D)	None of the above	
73	Q.	Parcel are booked in railway at	C
Options	A)	Only owner’s risk	
	B)	Only railway risk	
	C)	Owner risk or railway risk	
	D)	None of the above	
74	Q.	Parcels are charged	D
Options	A)	Only by weight	
	B)	Only by measurement	
	C)	Only by Quantity	
	D)	Either by weight or by measurement, whichever gives the greater charge	

75	Q.	Unless the consignor declares the value of any consignment and pays percentage charge on excess value as required by Railway, the maximum limit of amount of monetary liability for loss, destruction, damage and non-delivery of the consignment shall not exceed	A
Options	A)	Rs 50 per Kg in respect of consignments other than animals and personal luggage.	
	B)	Rs 100 per Kg in respect of consignments other than animals and personal luggage.	
	C)	Rs 500 per Kg in respect of consignments other than animals and personal luggage.	
	D)	None of the above	
76	Q.	Unless the consignor declares the value in respect of consignments booked as personal luggage and pays percentage charge on excess value as required by Railway, the maximum limit of amount of monetary liability for loss, destruction, damages and non delivery of the consignment shall not exceed	C
Options	A)	Rs.200 per Kg as personal luggage	
	B)	Rs 300 per Kg as personal luggage.	
	C)	Rs 100 per Kg as personal luggage	
	D)	None of the above	
77	Q.	Rules and conditions regarding booking and carriage of parcels containing dangerous goods are mentioned in	B
Options	A)	Goods Tariff	
	B)	Red Tariff	
	C)	Coaching Tariff	
	D)	None of the above	
78	Q.	When the railway receipt is lost, delivery of parcels may be granted to the consignee on execution of	D
Options	A)	Identity card	
	B)	Ration card	
	C)	AADHAR card	
	D)	An Indemnity Note	
79	Q.	If consignee is a Govt. official in his official capacity and railway receipt is not forthcoming, the consignment may be delivered on	A
Options	A)	Unstamped Indemnity Note	
	B)	Identity card	

	C)	Ration card	
	D)	AADHAR card	
80	Q.	Govt. departments and big firms may use	C
Options	A)	Identity card	
	B)	Ration card	
	C)	General Indemnity note	
	D)	None of the above	
81	Q.	General Indemnity Note is valid for	B
Options	A)	4 years	
	B)	3 years	
	C)	5 years	
	D)	6 years	
82	Q.	Open delivery report is prepared in	D
Options	A)	2 copies	
	B)	6 copies	
	C)	3 copies	
	D)	4 copies	
83	Q.	Railway responsibility as “common carrier” ceases	C
Options	A)	after 5 days	
	B)	after 7 days	
	C)	at the time of termination of transit	
	D)	None of the above	
84	Q.	After termination of Transit, Railways are responsible only as a “Bailee” upto	B
Options	A)	10 days	
	B)	7 days	
	C)	15 days	
	D)	30 days	
85	Q.	Bulky surcharge is applicable on parcel package weighing above	D
Options	A)	70 Kg	
	B)	50 Kg	
	C)	40 Kg	
	D)	100 Kg	
86	Q.	Dogs when carried in break-van will be charged at scale ‘L’ for	A
Options	A)	30 Kgs	

	B)	40 Kgs	
	C)	50 Kgs	
	D)	None of the above	
87	Q.	How many types of forwarding Notes are in use for the booking of parcels?	C
Options	A)	5	
	B)	6	
	C)	4	
	D)	8	
88	Q.	Liability of railway administration as carrier for elephant unless the sender declares higher value and paid percentage change is	B
Options	A)	Rs. 10000/-	
	B)	Rs. 6000/-	
	C)	Rs. 25000/-	
	D)	None of the above	
89	Q.	When a passenger is detected either enroute or at destination with unbooked or partially booked luggage weighing more than free allowance, it will be charged	D
Options	A)	2 times at 'L' scale	
	B)	3 times at 'L' scale	
	C)	4 times at 'L' scale	
	D)	6 times at 'L' scale	
90	Q.	For animals and perishables railway's responsibility after termination of Transit.	A
Options	A)	No responsibility	
	B)	Bailee	
	C)	Common carrier	
	D)	None of the above	
91	Q.	Who can Participate for bidding of leasing contract of Parcel Van Tender?	A
Options	A)	Category-A- Registration Holder	
	B)	Category-B- Registration Holder	
	C)	Category-C- Registration Holder	
	D)	None of the above	

92	Q.	In case of excess weight found in lease compartment how much penalty will be imposed in addition to lumpsum leased freight & punitive charge.	B
Options	A)	Rs. 5,000/-	
	B)	Rs. 10,000/-	
	C)	Rs. 20,000/-	
	D)	Rs. 25,000/-	
93	Q.	Loading/unloading facility for parcel lease holders of SLRs at intermediate stations can only be allowed at such stations which are mentioned by the lease holder in the tender form subject to having stoppage time of train at that station not less than	C
Options	A)	4 minute	
	B)	3 minute	
	C)	5 minute	
	D)	15 minute	
94	Q.	Loading/unloading facility for parcel lease holders of VPs at intermediate stations can only be allowed at such stations which are mentioned by the lease holder in the tender form subject to having stoppage time of train at that station not less than	D
Options	A)	4 minute	
	B)	3 minute	
	C)	5 minute	
	D)	10 minute	
95	Q.	GST amount shall be mentioned upto	A
Options	A)	2 decimal place	
	B)	rounded off to next rupees	
	C)	decimal prints should be dropped	
	D)	None of the above	
96	Q.	If IGST is applicable, then	C
Options	A)	CGST & SGST would be applicable	
	B)	CGST would be applicable	
	C)	CGST & SGST would not be applicable	
	D)	None of the above	
97	Q.	If CGST is applicable	B
Options	A)	IGST would also be applicable	
	B)	SGST would also be applicable	
	C)	SGST would not be applicable	
	D)	None of the above	

98	Q.	What is the duration of Temporary leased contract?	D
Options	A)	30-days	
	B)	60-days	
	C)	90-days	
	D)	All of above	
99	Q.	120-days of advance booking of parcel space in SLR freight of the same can be refunded on, one day before the schedule of departure of train? If yes, how much?	A
Options	A)	No, Refund will be granted	
	B)	Yes, 50% of the total freight	
	C)	Yes, 50% of the total freight plus clerkage charges	
	D)	Yes, by deducting 25% of freight plus clerkage charges	
100	Q.	Is discount for the 120-days of advance booking can be allowed below the base freight rate? If yes, when?	B
Options	A)	Yes, if party decide to book bulk space in advance on end to end basis	
	B)	No, discount will not be allowed	
	C)	Yes, if the space being booked (in single trip)is more than the leased parcelspace	
	D)	Yes, In trains where Parcel space has already been leased at the highest lease rate	
101	Q.	How payment of 120 days Advance booking of Parcel Van is accepted?	A
Options	A)	10% of freight on time of Registration of Parcel Van and Balance freight 72 hrs before the schedule of departure of train.	
	B)	Pre-Payment i.e. one day in advance.	
	C)	On day of loading of consignment.	
	D)	72 hrs before the schedule of departure of train.	

Model Questions on Traffic Accounts		
Sr. No.	Draft Question	Answer
303	Clerkage / Cancellation charges are booked under _____.	B
Options	(A) Abstract X. (B) Other Coaching Revenue. (C) Abstract Z. (D) Passenger Revenue.	
304	Revenue from Platform Tickets are booked under _____.	B
Option	(A) Passenger Revenue	

s	(B) Other Coaching Revenue (C) Goods Revenue (D) Sundry Revenue	
305	The essential duty of Accounts Office in the matter of check of traffic Revenue is to see_____.	D
Options	(A) that the party to whom service is rendered pays the proper Amount. (B) that the Railway Servant receiving payment correctly account for the same. (C) that, if more than one railway renders the service ; the amount is properly distributed between them unless other wise provided for specific reasons. (D) all of the above.	
306	The _____ will inspect the initial records maintained at the stationsand electronic data maintained by various agencies of Railway specially pertaining to Railway Traffic Revenue	A
Options	(A) TIA (B) Section Officer (C) Accounts Officer (D) Accounts Assistant	
307	Traffic Accounts Reports are maintained in following categories	D
Options	(A) Passenger, OCH, Goods & Sundry (B) Abstract X, Y & Z (C) None of the above (D) Both (A) &(B)	
308	For Traffic Accounts Most Important Annexures to Appropriation Accounts is	D
Options	(A) Annexure 'B' (B) Annexure 'C' (C) None of the above (D) Both (A) & (B)	
309	The following thing reflects inefficiency of Internal Check Staff of Traffic Accounts office.	C
Options	(A) Small Amount of Admitted Debit . (B) Withdrawal of Error Sheet Raised is more. (C) Both (A) & (B) (D) None of the above	
310	Positive Amount of Traffic suspense reflect _____.	D
Options	(A) Efficiency of Traffic Accounts Office. (B) Amount of Debit Raised is more than Realisation of Debits. (C) Amount of Realisation of Debit is more than amount of Debit Raised. (D) Both (A) & (C)	
311	Various components of Traffic Suspense are	C
Options	(A) Station Outstanding. (B) AOB, Cash in Transit & Demands Recoverable. (C) Both (A) & (B). (D) None of the above.	
312	Higher Yearly Target of Traffic Suspense by Railway Board reflects	D

Options	(A) There is large accumulation of unrealised Revenue (B) There is less accumulation of unrealised Revenue (C) There needs to be more clearance in the year. (D) Both (A) & (C)	
313	Which of the formula is correct ?	D
Options	(A) Gross Traffic Revenue + Traffic suspense = Gross Traffic Receipt (B) Gross Traffic Receipts – Gross Traffic Revenue = Traffic Suspense (C) Gross Traffic Revenue + Amount Debited to Traffic Suspense – Amount Credited to Traffic Suspense = Gross Traffic Receipts (D) Only (A) & (B)	
314	Amount of Admitted Debit is cleared by_____.	C
Options	(A) Recovery from Salary of Employee. (B) Cash Deposit at the Stations by employee. (C) Either (A) or (B) (D) None of the above.	
315	Credit Advice Note is _____.	C
Options	(A) Debit Voucher (B) Bill (C) Voucher for Credit in Balance sheet (D) Simply an Advice	
316	Annexure B of Appropriation Account shows the following information	D
Options	(A) Under Charges Raised by TIA during the financial year. (B) Under Charges Raised by Audit during the financial year. (C) Under charges Raised by Accounts office during the financial year (D) All of the above.	
317	Annexure C of Appropriation Account shows the following information	D
Options	(A) Amount of Wharfage and Demurrage Accrued during the year. (B) Amount of Wharfage and Demurrage Recovered during the year. (C) None of the above. (D) Both (A) & (B).	
318	The following Reports are forwarded to Railway Board for every month	D
Options	(A) Abstract X (B) Abstract Y (C) None of the above (D) Both (A) and (B)	
319	Net Result of Apportionment forms part of _____ of Traffic Books	B
Options	(A) Part A (B) Part B (C) Part C (D) Part D	
320	Position of Station balance sheet is consolidated in _____ of Traffic Books	A
Options	(A) Part A (B) Part B (C) Part C (D) Part D	

321	Station Balance sheet reflects the following	C
Options	(A) Apportioned Revenue (B) Originating Revenue (C) Collected Revenue (D) None of the above.	
322	Advance received from various customers at the station is shown	
Options	(A) Debit side of Station Balance sheet (B) Credit Side of Station Balance sheet (C) Both Debit and Credit Side of Station Balance sheet (D) Not to be shown in the Station Balance sheet	
323	The period for completion of Accounts is	A
Options	(A) Complete Calendar Month. (B) 10days (C) Quarterly (D) Half Yearly	
324	Debits of Railway Material Credit Note received in Traffic Accounts office should be raised to	
Options	(A) Consignor's office (B) Consignees office (C) There is no need of Raising debit. (D) Station Staff who has booked consignment	
325	At Station it is the duty of Chief Booking supervisor, CNC & SM.	D
Options	(A) To get the debit admitted by staff responsible as soon as Error sheet is received. (B) Simply return the all Error Sheet. (C) Give remarks for all Not Admitted Debits. (D) (A) and (C) only	
326	Commission charges should not be levied on the following	D
Options	(A) High official Requisitions (B) Emergent Police Passes (C) On vouchers Tendered by Post and Telegraph Department for occasional Despatches for conveyance of mail. (D) All of the above	
327	No inter Railway Adjustment should be carried for	D
Options	(A) Public Claims Refund. (B) Items Twice Accounts for. (C) Overcharge sheets relating to clearance of Stations Outstanding (D) All of the above	
328	Closing Balance of AOB represent	D
Options	(A) Cash Received at Traffic Accounts Office. (B) Unrealised Amount of Carriage Bills. (C) Amount of Vouchers Kept pending. (D) Only (B) and (C).	
329	Some ways to reduce Stations Outstanding	C
Options	(A) Withdrawal of Station Revenue through SPO should be replaced by Imprestto SM by respective Divisional Accounts office as the Journey of SPO is quiet long. (B) Recovery of Admitted Debits should be fast. (C) Both (A) and (B). (D) None of the above.	
330	Working in Traffic Accounts can be improved by	D

Options	(A) Removing obsolete items from code book relating to Traffic Accounts and updating the same with modern computerised systems. (B) Linking of all reports with initial transactions. (C) Reducing the number of vouchers handled in Traffic Accounts. (D) All of the above.	
331	Outstanding in AOB should be reviewed	D
Options	(A) Monthly. (B) Suitable Action needs to be taken against Old Outstanding (C) More than 12 months old items should be specially watched (D) All of the above	
332	Claims which are more than_____ months old cannot be accepted / admitted by Railways.	B
Options	(A) One year old (B) Six months Old (C) One month old (D) None of the above	
333	Which of the following statements are correct	D
Options	(A) Credit Note issued by Currency Printing press for booking VPU are received at Traffic Accounts office monthly. (B) Credit Note issued by Currency Printing press for booking VPU are not at all received at Traffic Accounts Office. (C) They are exchanged against DD at the stations. (D) Both (B) & (C).	
334	Verification of Leased Parcel Transactions needs to be done By	D
Options	(A) Verification of Copy of contract Agreement of lease and LOA. (B) Verification of Money Receipts issued against Advance freight (C) Only Parcel Way Bills (D) Both (A) and (B) above.	
335	Which Statement is correct	D
Options	(A) Audit staff / officer can raise error sheet on Station (B) Error Sheet can only be raised by Staff/ officer of Traffic Accounts office. (C) Audit can only advice about debits to Staff / officers of Traffic Accounts office through various letters. (D) Both (B) &(C).	
336	Parcel Freight is calculated on the basis of	C
Options	(A) Qty , Distance & Rate per Kilometer . (B) Type of material and cubical space occupied by Parcel. (C) Both (A) and (B). (D) None of the above.	
337	Which formula is correct.	A
Options	(A) Cash in Transit = Balance of Cash for a month as per General Books – Balance of Cash for a month as per Traffic Books. (B) Cash in Transit = Cash for a month with Chief Cashier – Cash for a month as per Traffic Books. (C) Cash in Transit =Total Cash collected as per Balance sheet Section- Cash for a month as per Traffic Books. (D) All of the above	
338	The final Journal Entry to record the Traffic revenue under various categories into General Books form part of	D

Options	(A) Part A (B) Part B (C) Part C (D) Part D	
339	Correctness of Traffic Book can be verified by following formula	C
Options	(A) Traffic Account under Traffic Books – Traffic Accounts under General Books = Cash in Transit. (B) Other Railways Account in Traffic Books = Other Railways Account in Main ledger (C) Both (A) & (B) (D) None of the above	
340	Names of Stations in various reports reflecting Stations Revenue appear in _____ order.	C
Options	(A) Alphabetic (B) Numeric (C) Geographical (D) All of the above	
341	The Earnings Accrued at the Station for realisation of which Home Railway is responsible appear in _____ of Traffic Books.	A
Options	(A) Part A (B) Part B (C) Part C (D) Part D	
342	Traffic Book _____is simply conversion of Vertical Station Balance sheet into Horizontal Station Balance sheet consolidated at one place.	A
Options	(A) Part A (B) Part B (C) Part C (D) Part D	
343	Absence of Vouchers along with Stations balance sheet for credits appearing results in increase of _____ component of Station Outstanding.	C
Options	(A) Admitted Debit. (B) Not Admitted Debit (C) Accounts particulars (D) Irregular Freight	
344	Increase in Demands Recoverable figures shows	D
Options	(A) More Bills are raised (B) Efforts of Recovery needs to be better. (C) Bills are recovered. (D) Both (A) & (B)	
345	Minimum Balance in AOB reflects	D
Options	(A) Carriage Bills section is working very efficiently in timely raising of Bills and recovery of same. (B) Carriage Bills section is working very slow and not raising Bills. (C) Booking against vouchers has gone down. (D) Both (A) &(C)	
346	Debits of Postal Haulage is raised through_____.	B
Option	(A) Through vouchers received from Stations.	

s	(B) Through Advice received from COM office (C) None of the above (D) Both (A) & (B)	
347	The following are some of things that should be checked by TIA's with respect to UTS/PRS.	D
Options	(A) Verify the stock of Tickets Rolls in hand, Cross Verification of Ticket Roll Numbers, Register of smart card etc (B) System check of fare charges and distance on Tickets. (C) Check of ROPD, Non- issued Tickets/ cancelled ticketsetc. (D) All of the above	
348	In Case of PRS and UTS tickets Esitamte of Annual requirement of Tickets rolls should be countersigned by _____.	C
Options	(A) Accounts Assistant (B) Accounts Officer. (C) TIA (D) Chief Booking supervisor.	
349	In case of new stations Tickets indents should be checked _____ by the supervisory staff.	C
Options	(A) Test checked (B) Partially Checked (C) In full (D) 50% checked	
350	Indents of Pre-printed Stationary of PRS,UTS Computerised EFT & BPT are to be prepared in _____foils	C
Options	(A) Four (B) Five (C) Three (D) Six	
351	Summary of Indents for total requirement of Tickets for Division in prepared by DRM office in_____copies	B
Options	(A) Five (B) Four (C) Six (D) Three	
352	_____ copies of Summary of indents for total requirement of Tickets for Division is forwarded to Traffic Accounts office for Vetting	C
Options	(A) One (B) Two (C) Three (D) Four	
353	As far as possible usage of _____ should be discouraged	C
Options	(A) PPT (B) DPT (C) BPT (D) CCT	
354	The Apportionment of Passenger Revenue relating to Through Traffic will be done in Proportion to _____travelled in that Railway.	B
Options	(A) Time. (B) Kilometers. (C) Number of Passenger (D) None of the above	

355	Inter Railway Financial Adjustment (IRFA) on account of _____ will not be done.	D
Options	(A) Pilgrim / Terminal Tax (B) Printed Card Tickets (C) Reservation Charges (D) All of the above	
356	_____ originating charges of basic Fare should be excluded prior to Apportionment and retained by originating Railway.	B
Options	(A) 8% (B) 5% (C) 10% (D) None of the above	

Model Questions on Traffic Statistics

Question	**Answer**
1. Fundamental units is a. Product of two primary units b. Sum of Two primary units c. Bothe a & b d. None of the above	**A**
2.primary unit is based on the following factor/s a. Qty, b. Distance, c. duration, d. all of the above	**D**
3. Gross earnings – a. actually realised or not b. Total earnings received c. Cash receipts d. None of the above.	**A**
4. gross receipts- a. actually realised. b. Dues received	**A**

c. Cash received d. None of the above	
5. Working expenses included demand no a. Demand Number 3-13 b. demand Number 3-14 3.Demand Number 1-4 4. None of the above	**B**
6. Capital outlay means – a. capital expenditure incurred on assets b. Assets proposed c. Items procured d. None of the above.	**A**
7. capital at charge – a.Expenditure incurred on assets b. book value of assets c. Cost of assets d. None of the above.	**B**
10. Optg Ratio is the ratio of a. Ratio of train operations b. Ratio of working expenses to gross earnings c. Ratio of working expenses (excluding suspense and including DRF) to gross earnings d. Ratio of working exp (including suspense and excluding DRF) to gross earnings	**C**
11. Advance statement of gross earnings and traffic handled is prepared for a. Apportioned earnings b. Originating earnings c. Goods traffic d. passenger Tarffic	**B**
12. local traffic means a. Suburban Traffic. b. originating traffic c. originating & terminating on the same rly d. None of the above.	**C**
13. carried traffic means a. originating traffic, b. received traffic, c. cross traffic. d. None of the above	**D**
14. diesel oil carried in for railway use is a. Revenue traffic b. non revenue traffic c. Both a & B	**B**

d. None of the above	
15.average lead of traffic is calculated from a. passenger kilometres b. Total passengers c. Passenger kilometres divided by passengers carried. d. All of the above	**C**
16. 6A statement is preparedfor a. Originating Traffic b. Carried traffic c. Bothoriginating& carried traffic d. none of the above.	**C**
17. statement 6-B is a monthly statement prepared for a. passenger Traffic b. Parcel Traffic C. Goods Traffic d. Other Coaching traffic	**B**
18. statement 7C is prepared for compiling a. Operating statistics b Commercial Statistics c. commodity statistics d. None of these.	**C**
19 .C.T.R is preparedby a. guard b. Driver c .Guard& Driver. d. none of the above	**C**
20. Punctuality statistics are compiled in statement a. Statement -1 A b. statement - 6A c. Statement -7A d. None of the above.	**A**
21. Average starting wagon load is calculated by a. Number of loaded wagons b. Total tonnage c. Tonnes loaded divided by no of loaded wagons d. None of the above.	**C**
22. Average Starting wagon load is used a. To understand the total loading b. To calculate wagons loaded c. to understand the profitable use is being made of the wagons available for use. d. None of the above.	**C**

23. Net tonne km per wagon day is a. primary unit b. Fundamental unit c. derived unit d. None of the above.	**C**
24. wagon turn round – a. Time taken for a round trip of wagon b. time gap in days between two successive loadings c. Time taken to turn round the wagon. **d. None of the above.**	**B**
25. More hot boxes indicate a. Better performance b. poor maintenance c. Both a & b d. None of the above	**B**
26.occupation ratio is the ratio of a. total seats available in a train b. total Passengers travelled c. Passenger kilometres to seat kilometres d. None of the above	**C**
27. Consumption of fuel depends on a. distance, b. load, c. speed d. All of the above.	**D**
28. S.F.C is calculated of fuel consumed for a. 1000 GTKM b. 1000 NTKM c. 10000 GTKM d. 10000 NTKM	**A**
29 more shunting kms per 100 train kms indicates a. Excellent performance b. poor performance c. unproductive work d. None of the above.	**C**
30. Distance between CSMT – KYN is 54 Kms indicates a. Track Kilometres b. route Kms c. running track Kms d. None of the above.	**B**
31. Vehicle Usage means – a. Proper use of vehicles, b. Vehicles used for some other purposes, c. Vehicle kilometres per vehicle day	**C**

d. Use of vehicles in yards.	
32. Staff means – a. People working in offices, b. People working in Yards, c. People working across the railway tracks d. All employees paid directly by the railway administration (except casual labour).	**D**
33. Through traffic refers to – a. Fast traffic, b. Non-stop movement of a train, c. Traffic going through the tunnels and d. Transport of interchange traffic beyond the limits of a single railway system.	**D**
34. Capital at charge means – a. Capital charged at higher rate, b. Capital of low charge, c. A book value of the capital assets of the railways d. A charged capital.	**C**
35. A Light Engine means – a. An engine with light weight, b. An engine, with or without, a Brake Van, c. An engine whose Light is "On" and d. An engine which throws light on the track.	**B**
36. The Narrow Gauge Train Performance is to be compiled in – a. Monthly Statistical Statement No. 19, b. Monthly Statistical Statement No. 1-B, c. Monthly Statistical Statement No. 9 Pt. – I d. None of the above	**C**
37. BOB is a type of a – a. Locomotive, b. Rail Car, c. Vehicle d. Wagon.	**D**
38. GS is a type of a – a. Locomotive, b. Rail Car, c. Vehicle d. Wagon.	**C**
39. Monthly Statistical Statement No. 1-A pertains to – a. Goods Trains Performance, b. Departmental Trains Performance, c. Shunting Engine Performance and d. Passenger Train Performance (Punctuality Statistics).	**D**

40. Vehicle Usage means _ a. Use of a Motor Vehicle, b. Use of a Road Vehicle, c. Vehicle used for personal purpose and d. Vehicle kilometres per vehicle day.	**D**
41. Higher the figure of Vehicle Kilometres means – a. Bad efficiency of vehicles, b. Vehicles have increased, c. Better efficiency of Vehicles and d. Poor indication of traffic.	**C**
42. Wagon Usage means – a. Wagon used for departmental purpose, b. Wagon used and thrown away, c. Wagon kilometres per wagon day and d. Wagon used for carrying Passengers.	**C**
43. Who is the head of Accounts department in Railway Board? a) Finance Commissioner (FC) b) Finance Secretary c) Member Finance d) Member Accounts	**C**
44. No_____should Prima facie be more than occasion demand andevery Government servant shall exercise the same vigilance in respect of his own money **a)** Expenditure **b)** Income **c)** Purchase **d)** Sale	**A**
45._____should not be utilised for the benefit of particularsectionor community unless the amount is insignificant. **a)** Public Money **b)** Own Money **c)** Expenditure **d)** Salary	**A**
46. Write full form of AAC **a)** Average annual consumption **b)** Acquired annual consumption **c)** Anticipated annual Consumption **d)** Assumed annual consumption	**A**
47.An assisting required engine means a. An assisting Driver is required, b. One more engine required, c. An engine which is attached to a train for banking or assisting purpose and d. Two engines are required.	**C**

48.The kilometrage of diesel / electric shunters is to be reckoned at – a. 10 kilometres an hour, b. 12 kilometrage an hour, c. 20 kilometrage an hour and d. 35 kilometrage an hour.	**B**
49.Engine Usage are compiled in Monthly Statistical Statement No. – a. 1-A, b. 1-B, c. 4-A and d. 5-B	**C**
50. Monthly Statistical Statement No. 4-B pertains to – a. Staff Statistics, b. Economic Statistics, c. Commercial Statistics and d. Rolling Stock (Carriage and Wagon) Performance.	**D**

SN	Questions on Traffic Costing	Answer
1.	Which costing method does Indian Railways adopted for costing of its services?	C
	A. Marginal Costing B. Standard Costing C. Absorption Costing D. Activity based Costing	
2.	This Statistical Statement is indicating Gauge Wise expenditure which is the starting point of Traffic Costing Cell to compile Unit Costs	A
	A. Statement No 15 B. Statement No 12 C. Statement No 1 D. Statement No 18	
3.	Presently in Indian Railway Unit cost is drawn for.	D
	A. Division wise B. Activity wise C. Train/Wagon wise D. Service wise	
4	Fixed costs per unit vary with the quantum of traffic.	B
	A. Directly	

	B. Inversely C. Relatively D. Commensurately	
5	The Classification of Accounts of Expenditure & Earnings has been effective from	D
	A. 01.10.1969 B. 01.04.1973 C. 01.04.1984 D. 01.04.1979	
6	Basic document for development of Goods Unit cost	A
	A. Green Book B. Pink Book C. White Book D. Yellow Book	
7	Separate Costing of EMU suburban services are done due to the following reasons:	D
	A. Density of traffic is very heavy in suburban sections B. Heavy use and wear and tear of Tracks C. Rolling stock is very intensive D. All of the above	
8	Operating Ratio Can be worked out as	B
	A. (Working expense - depreciation and Interest)/Earnings B. (Working expense + depreciation and Interest)/Earnings C. Earnings/(Working expense + depreciation and Interest) D. Earnings/(Working expense - depreciation and Interest)	
9	Railways traffic Costing is not only difficult but also not comparable with costing of other commodities because (i) Product is homogenous & perishable (ii) Requires creation of costly assets having long span of life	C

	and vast production area	
	A. Both are True B. Both are false C. (i) is false but (ii) is True D. (i) is True but (ii) is false	
10	In terms of Traffic Costing - Expenditure pertaining to Coaching Services are apportioned among following	B
	A. Passenger, Parcel, catering B. Terminal, Running, overheads C. Labour, Material, Overheads D. Variable, Semi- variable, Fixed	
11	The cost represents total expenditure incurred in order to produce Rail Transport which includes working expenses along with Interest & Deprecation on Capital is known as	C
	A. Common Cost B. Dependent Cost C. Fully distributed cost D. Operator's Cost	
12	Details of passenger & freight traffic carried, tonnes originated, terminated, transhipped, NTKMs is given in the	B
	A. Operating Statistics B. Commercial Statistics C. Administrative Statistics D. Financial Statistics	
13	Statement no. 40 to 43 of Annual Statistical statements deal with	C
	A. Operating Statistics B. Commercial Statistics C. Administrative Statistics D. Financial Statistics	
14	The cost which is the additional essential cost of producing an	A

	additional unit of output is known as	
	A. Marginal Cost B. Variable cost C. Overheads D. Indirect cost	
15	Arrange in order of work done in Traffic Costing (i) Identify & allocate the expenses to services as it incurred exclusively (ii) It is Segregation of expenses for different gauges (iii) Exclude the expenses incurred on sub-urban services (iv) Apportionment of joint expenses among services	B
	A. (iii), (i) (ii) (iv) B. (ii), (iii), (i), (iv) C. (iv), (i), (iii), (ii) D. (i), (ii), (iii), (iv)	
16	The expenses incurred in the movement of wagon or consignment between first & last marshalling yard is called	D
	A. Transhipment cost B. Marshalling cost C. Terminal cost D. Line haul cost	
17	Which method is used to calculate Depreciation on Capital asset?	A
	A. Straight line method B. Written down value method C. Sum of years digit method D. Internal Rate of Return	
18	Which among the following is not objective of Traffic Costing?	D
	A. To supply data for management decision B. To formulate National Policy C. To provide basic data for rate fixing	

	D. To derive profitability of an organisation	
19	Which statement is not true w.r.t Escalation Factor?	B
	A. It brings the cost to real time. B. In a particular year, it is same for Coaching & Goods services C. All India Escalation factor is to be utilised for the traffic traversed over more than one Zonal Railway D. It is provided in the book of summary of end results published by Railway Board	
20	Total freight cost expressed in summary of end Results Freight services /Unit cost in terms of	A
	A. Per NKTMs in Paise B. Per GTKMs in Paise C. Per quintal in paise D. Per Tonne in Paise	
21	How many years are taking as Normal Life of EMU Stock for calculating Depreciation?	B
	A. 20 years B. 25 years C. 30 years D. 35 years	
22	Which among the following expenses have not been considered while calculating EMU costing?	C
	A. Expenditure on a section served only by EMU services B. Allocated Joint expenses based on performance parameter C. Proportionate expenditure booked against Demand 1 & 2 D. General Overheads on pro-rata basis	
23	Expenses related to Tickets, enquiry, Booking Offices, waiting rooms, platform etc. treated as	A
	A. Terminal services	

	B. Special services C. Commercial services D. Joint services	
24	In which year Traffic Costing Organisation was set up First time in Indian Railways?	C
	A. 1956 B. 1960 C. 1962 D. 1964	
25	Which statement is not TRUE about Fixed Cost?	D
	A. The fixed cost always relate to a particular scale of capacity. B. It does not change with the change in the volume of traffic over a period of time. C. Fixed cost per unit varies inversely with the quantum of traffic. D. This cost includes the expenses on fuel, lubricants, wages of running staff.	
26.	New Methodology to include HQ's share of expenses in cost analysis of EMU suburban services introduced from the year	B
	A. 1995-1996 B. 2001-2002 C. 2004-2005 D. 2008-2009	
27	Indian Railways are the _____ biggest organised carriers of freight & passenger traffic in Asia.	A
	A. Second B. First C. Fourth D. Third	
28	For development of which costing system, ICWAI Management	D

	Accounting Research Foundation has been engaged?	
	A. Activity Based Costing System B. Standard costing C. Marginal Costing D. Performance Costing System	
29	Apportionment of joint cost is required in Costing	C
	A. Non-homogeneity of end product B. Spread over of the production units C. Same assets are being utilised for rendering a variety of services D. Production process is not restricted to the factory premises	
30	Fixed cost is also known as	D
	A. Non-variable cost B. Overheads C. Indirect cost D. All the Above	
31	The cost incurred on packing charges, loading & unloading of Goods by the Railways for the transport of Goods is known as	A
	A. Consigner's Cost B. Consignee's cost C. Common cost D. Fully distributed cost	
32	The distinguishing feature of the terminal expenses is	B
	A. These costs are not directly related to a particular function. B. These expenses are not affected by the lead of traffic C. These costs increases or decreases in direct proportion with the volume of traffic D. These cost always relate to a particular scale of capacity	
33	Every year basic data relating to Railway performance is published in	C

	the form of	
	A. Summary of end results Coaching Services profitability/Unit cost B. Summary of end results Freight Services Unit cost C. Annual Statistical Statements D. Performance Costing Reports	
34	Line Haul cost consists of the following	C
	A. Packing, documentation, Marshalling cost B. Interest, Depreciation, Operational cost C. Traction, Transportation, Track & Signalling cost D. Labour, Material & stores, overheads	
35	Railway Statistics can be broadly classified as	A
	A. Administrative, Operating, Commercial, Financial B. Functional, General, Managerial, Administration C. Divisional, Zonal, Territorial, Economical D. Coaching, Goods, Miscellaneous	
36	What is the special feature of Passenger services?	B
	A. Heavy frequency and regular B. Pre-determined and compulsory C. Profitable but Capital Intensive D. None of the above	
37	On which performance parameters apportionment of expenditure of Coaching services has been done?	C
	A. Tonne, Wagon Km, GTKMs, NTKMs B. Train Km, Earnings, Expenditure, Route Km C. PKM, VKM,GTKM,ETKM D. Passenger carried, passenger originating, GTKMs, VKM	
38	The life of the Track on sub-urban section should be taken for while calculating Profitability of EMU services?	D

	A. 55 Years B. 20 Years C. 40 Years D. 30 Years	
39	How many abstracts are there in Functional services in Revenue Expenditure of the Railway?	B
	A. 13 B. 7 C. 5 D. 9	
	(4 of Repair & Maint and 3 of Operating expenses (B to H)	
40	Expenditure pertains to Coaching services are mainly divided	C
	A. Labour, Material, Overheads B. Variable, Semi-variable, fixed C. Terminal, Running, overheads D. Functional, Non-functional, Overheads	
41	Details of GTKMs, Train KMs, Engine KMs, Vehicle KMs are given in the	A
	A. Operating Statistics B. Commercial Statistics C. Administrative Statistics D. Financial Statistics	
42	The Unit cost of traffic services are published	D
	A. Zonal railway wise B. Division & Zonal Averages C. Unit wise D. Zonal & All India Averages	
43	Abbreviation of PKMs	C
	A. Price per Kilometre	

	B. Profitability per Kilometre C. Passenger per Kilometre D. Parcel per Kilometre	
44	How much % of interest is charged on revenue expenditure for the use of capital investment for costing purpose?	D
	A. 14% B. 7% C. 4% D. 0%	
45	This shows the Distribution of total expenses of a financial year among EMU, Coaching (other than EMU), and Goods services at a glance.	A
	A. Proforma V B. Proforma 15 C. ASS no.5 D. ASS no.40	
46	Which statistical statement gives complete Operating and, revenue statistics of the EMU services?	C
	A. Statement no. 15 B. Statement no. 10 C. Statement no. 32 D. Statement no. 1	
47	What will be the life of the OHE should be taken while calculating Profitability of EMU services as per Shivkumarn Committee?	B
	A. 15 Years B. 20 Years C. 40 Years D. 30 Years	
48	Transportation Cost is expressed in terms of	C
	A. Vehicle Kilometre	

	B. Engine Kilometre C. Train Kilometre D. Passenger Kilometre	
49	Which year onwards the detailed costing for Coaching Profitability /unit cost for Narrow Gauge is undertaken?	D
	A. 2016-17 B. 2019-20 C. 2000-2001 D. 2018-19	
50	What is the aim of cost Analysis in Railways?	B
	A. To earn higher revenue by increasing transportation B. To relate expenditure to the physical output responsible to these cost. C. To determine if investment is sound D. To compare the total expected cost of each option with its total expected benefits.	

CHAPTER 2

1) Bills payable is a claim which is
   a) Preferred by Railways on other parties
   b) Preferred by other parties on Railways
   c) Pending on Railways
   d) Pending with the parties Answer-B

2) Bills recoverable is a claim which
   a) Preferred by Railways on other parties
   b) Preferred by other parties on Railways
   c) Pending on Railways
   d) Pending with the parties Answer-A

3) Debit balance in Traffic Accounts Represents
   a) Expenditure yet to be disbursed
   b) Unrealized earnings
   c) Pre- paid expenses
   d) None of the above Answer-B

4) Subsequent refund or repayment of previous deposit or of amounts return off will form
   a) Debits to MAR
   b) Credits to MAR
   c) Minus credit to deposit
   d) Debit to deposit Answer-C

5) First two digits in the works expenditure classification indicates
   a) The source of financing
   b) The plan head
   c) The detailed head

d) The primary unit Answer-A

6) The earnings of Railways are classified under how many number of alpha numerical digits
   a) 2
   b) 3
   c) 4
   d) 5 Answer-C

7) What is the initial record for Cash transaction
   a) A bill or cash voucher
   b) A JV
   c) A receipt order
   d) Cash book Answer-A

8) Name the initial document for making a book adjustment in accounts office
   a) CO 7
   b) AU 6
   c) JV
   d) None of these Answer-C

9) Which of these is not a suspense register
   a) Demands payable register
   b) Deposit Misc. Register
   c) WMS register
   d) O. I register Answer-D

10) Traffic Book is maintained in how many parts
   a) 2
   b) 3
   c) 4
   d) 5 Answer-C

11) Which part of Traffic Accounts is called Ledger Account of the Home Line
   a) Part A
   b) Part B
   c) Part C
   d) Part D Answer-C

12) Closing Balance of the Accounts Office Balance Sheet consists of
   a) Unrealized Earnings
   b) The unrealized amount of vouchers kept pending
   c) The unrealized amount of carriage bills

d) The unrealized amount of carriage bills and the amount of voucher s kept pending

Answer-D

13) Which of these is not a General Books in Accounts Office

a) Monthly cash book
b) Monthly Account Current
c) Journals
d) Ledger

Answer-B

14) All entries in Account Current shown are

a) Gross
b) Net
c) Gross- deductions shown separately
d) None of these

Answer-**B**

15) Final account current is prepared after closure of books for a

a) fortnight
b) month
c) half- year
d) year

Answer-D

16) Debit Head Report is prepared as a part of

a) Capital and Revenue accounts
b) Finance Accounts
c) Monthly Account current
d) Final Account current

Answer-B

17) Contingency Fund Grant are at disposal of

a) General Manager
b) Chairman Railway Board
c) Financial commissioner
d) President of India

Answer-C

18) Budget is treated as which kind of document

a) Private document
b) Constitutional document
c) Management document
d) Constitutional and Management document

Answer-D

19) In financial results of a Railway, Total Revenue Receipts minus Total Revenue Expenditure Books gives

a) Operating surplus
b) Operating ratio
c) Net revenue
d) None of these

Answer-C

20) Revised Estimates/Budget Estimate during 2020-21 are prepared in the month of

a) December
b) November
c) October
d) September Answer-D

21) Revised Estimate shall be made on the actuals of how many months
a) First 2 months
b) First 4 months
c) First 5 months
d) First 6 months Answer-B

22) Budget allotment made for Railway is
a) Not available for next year
b) Balance unspent shall be carried forward to next year for Revenue segment
c) Balance unspent shall be carried forward to next year for Capital segement
d) None of these Answer-A

23) Appropriation Accounts are
a) Scrutinized by C & AG
b) Examined by PAC
c) Scrutinized by C & AG and examined by PAC
d) None of these Answer-C

24) A Bill introduced in terms of Article 114 (1) of the Constitution of India in Parliament is called
a) Appropriation Bill
b) Finance Bill
c) Budget Order
d) None of these Answer-A

25) Final modification Estimates are normally prepared in which month
a) August
b) September
c) January or February
d) None of these Answer-C

26) Remittance into Bank suspense should always be
a) Debit balance
b) Credit balance
c) Nil Balance
d) Can be both Debit or Credit Answer-A

27) Due to merger of Railway Budget with General Budget
a) Payment of Dividend is stopped
b) Dividend has to be paid

c) Dividend provision made but not paid
d) None of these Answer-A

28) Annexure H to Appropriation Accounts indicates
a) Statement of Undercharges deducted by Audit/Accounts
b) Defects in Budgeting
c) Statement of Losses
d) Balance sheet Answer-C

29) 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 Answer-B

30) The object of maintenance of Railway Accounts is
a) To know the profits/surplus earned by Railways only
b) To know the actual Receipts /Payments for a period
c) To know actual Expenditure only
d) None of these Answer-B

31) The due date for submission of monthly actual current to board
a) By 8th of following month, to which it relates
b) By 5th of following month, to which it relates
c) By 15th of following month, to which it relates
d) By 15th of following month, to which it relates Answer-A

32) Annexure J to Appropriation Accounts indicates
a) Defects in Budgeting
b) Statement of important Mis-classification and Mistakes in Accounting
c) Losses in Railway
d) None of these Answer-B

33) Annexure A to Appropriation Accounts indicates
a) Mistakes and Misclassification in Accounting
b) Losses in Railway
c) Sanctioned Expenditure
d) Un sanctioned Expenditure Answer-D

34) Account Current is submitted to Board
a) Quarterly
b) Monthly
c) Every fortnight

d) Every Half yearly Answer-C

35) Defects in Budgeting is reflected Annually in
a) Annexure K to Appropriation Accounts
b) Annexure C to Appropriation Accounts
c) Annexure H to Appropriation Accounts
d) Not reflected at all Answer-A

36) Adjustments towards transactions between one Railway to other is done through
a) Journal vouchers
b) CO7s
c) MCRs
d) None of these Answer-A

37) Powers to Re-appropriate amount from one sub-major head to other.
a) Rly Board
b) GM
c) PHOD
d) None of these Answer-A

38) Operating ratio is the best index available with Railways to compare
a) Performance of one Railway with other
b) To compare efficiency of one Railway in different periods.
c) To choose best performing Railway
d) None of these Answer-B

39) Net amount /balances on all Railway Heads can be known from
a) Ledgers
b) Journals
c) Suspense Register
d) Cash Book Answer-A

40) Detailed Transaction on Railways heads can be known from
a) General Books
b) Subsidiary Books
c) Ledgers
d) None of these Answer-B

41) Accountancy Audit means
a) To check arithmetical accuracy in accounting
b) To check accuracy and to see all payments are supported by Receipted vouchers
c) To check expenditure incurred as per rules and regulations incurred
d) None of these Answer-B

42) Appropriate Audit means
   a) To check accuracy in accounting
   b) To check accuracy and to see all payments are supported by vouchers
   c) To check and ensure Receipts and expenditure have been properly classified and voted Appropriations not exceeded
   d) None of these Answer-C

43) Proportionate Budget Allotment is used
   a) As a tool of Budgetary control of works grant
   b) As an important tool of Budgetary control of Revenue demands
   c) Not used as a Budgetary tool nowdays
   d) None of these Answer-B

44) Suspense Head linking commercial and Government system of working on earnings side is
   a) Demands Payable
   b) Demands Recoverable
   c) Deposit Misc.
   d) None of these Answer-B

45) The suspense head operated for inter railway transaction is called
   a) Transfer divisional
   b) Transfer Railway
   c) Transfer Revenue
   d) None of these Answer-B

46) The suspense head operated for intra railway transaction is called
   a) Transfer divisional
   b) Transfer capital
   c) Transfer Revenue
   d) a , b & c Answer-D

47) At the end of Financial Year, balance of Transfer Railway if any in Zonal Railways are closed to
   a) Net Revenue
   b) Balance
   c) Capital out lay
   d) Misc. Govt. Revenue Answer-D

48) Budgetary proportionate allotment are done for the purpose of
   a) Compiling budget
   b) Efficient control of expenditure against Grants allotted.
   c) Giving data to Executives
   d) None of these Answer-B

49) Finance Accounts prepared by Books sections conforms to

a) Requirement of commercial principals of Accounting
b) Requirement of both Govt. & Commercial principles of Accounting.
c) Requirement of Govt. Principles of Accounting
d) None of these Answer-C

50) For Accuracy is Budgeting, correctness of Allocation, Check on spending, Economy in Expenditure is achieved through
a) Works programme
b) Liability register
c) Revenue allocation register
d) Budget Order Answer-B

51) Re-appropriate amount from one sub-head to other within a sub major head
a) GM
b) FA & CAO
c) PHOD
d) None of these Answer-A

52) Review of Suspense head are done to ensure
a) Efficiency of the balances in that head
b) That it contains only items that are supposed to be in that suspense
c) No irregular Balances there
d) All of the above Answer-D

53) Charged expenditure in Railways are
a) Voted by parliament
b) Sanctioned by President
c) To be voted by parliament and sanctioned by President
d) None of these Answer-B

54) Major changes in Railway Accounting and classifications are formulated by
a) Estimates committee
b) Railway convention committee
c) Public Accounts Committee
d) None of these Answer-B

55) Purpose ofCheques and Bills reconciliation
a) Value of cheques issued
b) Value of Chequesencashed
c) Value of cheques deposited into bank
d) None of these Answer-B

56) Traffic Book consist of
a) Part A Station Account

b) Part B Net results of Apportionment
c) Part C Traffic Accounts
d) All of the above Answer-D

57) Traffic book is a compilation of Earnings of the Zonal Railways comprising
a) Coaching
b) Goods
c) Sundry & other coaching including net results of Apportionment
d) All of the above Answer-D

58) Closing balance of Traffic Account represents
a) Gross earnings
b) Apportioned earnings
c) Originating earnings
d) Unrealized earnings Answer-D

59) Incorporation of earnings of a Zonal railway into General books is done
a) Through Transfer
b) Accounting through Focal point branch
c) Through a JV in Part D of Traffic Book
d) All of the above Answer-D

60) Apportionment of Earnings is done based on distance
a) RITES
b) CRIS
c) Western Railway
d) Railway Board Answer-B

61) Earning 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 Answer-B

62) 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 Answer-A

63) Apportionment of Earnings is coordinated by
a) Railway Board
b) Western Railway
c) COFMOW

d) RITES Answer-B

64) Difference between Earnings as per Traffic Books and General Books is
a) Cash in Transit
b) Traffic Suspense
c) Double Accountal
d) None of the above Answer-A

65) Traffic Suspense consists of
a) Station Outstanding
b) Accounts Office Outstanding
c) Cash in Transit and Balance under Demands Recoverable
d) All of the above Answer-D

66) Apportioned Earnings are worked out on
a) Zonal Railways
b) Production Units
c) Indian Railways
d) All of the above Answer-A

67) At IR level earnings are actually on
a) Apportioned
b) Originating
c) Traffic Receipts
d) None of the above Answer-B

68) Traffic Account is ledger of Home Railway, which serves as
a) Debtor of all earnings
b) Creditors of realization
c) Creditor for Closing Balance
d) All the above Answer-D

69) Earnings of a Zonal Railway are incorporated into
a) Account current of Zonal Railway
b) Sent to Railway Board directly by Traffic Accounts
c) Both (a) and (b)
d) None of the above Answer-A

70) 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 of the above Answer-D

71) Accounts Office Balance Sheet is prepared with a view to
   a) Bring all carriage bills into Account
   b) Raise bills against Departments concerned
   c) Realized them in Cheques or DD etc
   d) All the above Answer-D

72) Closing Balance of Accounts Office Balance Sheet represent
   a) Carriage Bills for which Bills raised but not realized
   b) Carriage Bills for which Bills not raised
   c) Both (a) and (b) above
   d) None of the above Answer-C

73) 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 Answer-A

74) 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 of the above Answer-A

75) 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 of the above Answer-A

76) While Apportioning Goods Earnings
   a) Transhipment charges are credited to Home Railways
   b) Terminal Charges are excluded from Apportionment
   c) Both (a) and (b) are excluded
   d) All of the above Answer-A

77) Apportionment of Traffic Earnings done in which part of Traffic Book
   a) Part A
   b) Part B
   c) Part C
   d) Part D Answer-B

78) Traffic Book Part - A deals with
   a) Station Earnings
   b) Apportionment
   c) Accounts Office Balance Sheet
   d) Exchange of JV Answer-A

79) The following sub major head is not available for Traffic Earnings
   a) Abstract "W"
   b) Abstract "X"
   c) Abstract "Z"
   d) Abstract "Y" Answer-A

80) The following is not accounted under other coaching earnings
   a) Parcel Traffic
   b) Passenger Fare
   c) TTE earnings
   d) Luggage Earnings Answer-B

81) TTE earnings are reflected under
   a) Coaching
   b) Other Coaching
   c) Sundry
   d) None of the above Answer-B

82) The following is not sundry earnings
   a) Retiring room charges
   b) Lease of Railway land
   c) Advertisement charges
   d) Luggage booking Charges Answer-D

83) Operating ratio is calculated on
   a) Originating earnings
   b) Apportioned earnings
   c) Both
   d) None of the above Answer-B

84) While doing transactions through Point of Sale Machine RRN is printed on the slip generated from the machine. RRN means
   a) Railway Receipt Note
   b) Receivers Receipt Note
   c) Retrieval Reference Number
   d) Related Reference Number Answer-B

85) Final monthly adjustment traffic journal voucher is prepared on the basis of which part of Traffic Book
   a) Part A
   b) Part B
   c) Part C
   d) Part D Answer-D

86) Other Coaching earnings are booked to which Abstract
   a) Abstract A
   b) Abstract X
   c) Abstract Y
   d) Abstract Z Answer-X

87) Lower operating ration indicates
   a) Efficient working
   b) Poor working
   c) No loss no Profit
   d) None Answer-A

88) Earnings of Identity cards
   a) Passenger earnings
   b) Other Coaching earnings
   c) Sundry earnings
   d) Other Goods earnings Answer-C

89) Earnings from special trains and reserved carriages are included under
   a) Passenger earnings
   b) Other Coaching earnings
   c) Sundry earnings
   d) Other Goods earnings Answer-B

90) Earnings of superfast supplementary charged ticket earnings are
   a) Passenger earnings

b) Other coaching earnings
c) Goods earnings
d) Sundry earnings Answer-A

91) Net earnings
a) Difference between Gross Earnings and Working Expenses
b) Difference between Gross Earnings and working Expenses excluding Suspense
c) Difference between Gross Earnings and Working Expenses excluding Suspense including DRF
d) Difference between Gross Earnings and Working Expenses excluding Suspense including DRF and Pension Fund Answer-D

92) Terminating Traffic is
a) Traffic Originates and Terminates in same Railway
b) Traffic Originates in Home but terminates on Other Railway.
c) Traffic Originates Home or Foreign Railway, but terminates in reporting Railway.
d) None of the above Answer-C

93) 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 of the above Answer-A

94) 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 of the above Answer-A

95) The Daily summary of transaction (Cash and Passenger information) D 5 Shows
a) Credited to Sundry Earnings
b) Should be treated as Misc. receipts
c) Should be credited to Passengers
d) All of the above Answer-A

96) GST can be categorized as
a) Direct Tax
b) Indirect Tax
c) Local Tax

d) Professional Tax Answer-B

97) Introduction of GST in place of Host of taxes has resulted in reduction of taxes due to ------effect
a) Consolidation effect
b) Combination effect
c) Cascading effect
d) All of the above Answer-C

98) The summary returns used for payment of GST on a periodical basis is
a) GSTR -I
b) GSTR – 3B
c) GSTR – 9
d) None of the above Answer-B

99) The GST calculation for CGST, SGST and IGST is correctly depicted in choice
a) CGST+SGST+IGST = CESS
b) CGST+SGST= IGST
c) IGST/2 = CGST+SGST
d) None of the above Answer-B

100) Fourteen digit of GSTIN Number is denoted by letter"Z" than, it refers to the tax payer being
a) Regular and composition
b) SEZ
c) Exempt
d) None of the above Answer-A

CHAPTER 3

1. As per SOP, Waiver of Wharfage, the maximum amount of Wharfage per consignment which can be considered by HOD(CCM/FM or CCM/FS) is ----------
a.) 10000
b.) 25000
c.) 50000

d.) 100000 Answer: C

2. As per SOP, Waiver of Demurrage, the maximum amount of Demurrage per wagon which can be considered by HOD(CCM/FM or CCM/FS) is ----------
   a.) 25000
   b.) 50000
   c.) 100000
   d.) 10000

   Answer: B

3. With regards to Rates of Demurrage in the case of coal and /or coke consignment which statements are/is true.

A.)Up to 4 Hours -2 times of the base rate (at present base rate is 150/- per wagon per hour or part of an hour)
B.) Beyond 4 Hours &Up to 8 Hours -2.5 times of the base rate
C.) Beyond 8 Hours – 3 times of the base rate

   a.) Only A & C are true.
   b.) Only A & B are true
   c.) All are not true.
   d.) All A, B & C are true

   Answer: D

4. With regards to Rates of Wharfage Charges –for GROUP –I Stations which one of the following is correct:
   a) Rs. 150/-
   b) Rs. 125/-
   c) Rs. 120/-
   d) Rs. 75/-

   Answer: A

5. With regards to Rates of Wharfage Charges –for GROUP –II Stations which one of the following is correct:
   a) Rs. 150/-
   b) Rs. 125/-
   c) Rs. 120
   d) Rs. 75/-

   Answer: C

6. With regards to Rates of Wharfage Charges –for GROUP –III Stations which one of the following is correct;
   a) Rs. 150/-
   b) Rs. 125/-
   c) Rs. 120/-
   d) Rs. 75/-

   Answer: D

7. With regards to Demurrage charges which of the statements is/are true.
   A) Demurrage charge is levied for the detention of Railway's rolling stock after the expiry of free time if any, allowed for such detention,
   B) As and when new type of wagons are introduced, free time mentioned shall automatically applied to the wagons depending upon the type of wagons,

C) The entire group of Wagons placed for loading/unloading shall be treated as one unit for the purpose of levy of Demurrage charges.

a) Only A is true
b) Only B is True
c) All A, B & C are true
d) All A, B & C are not true

Answer: C

8. In respect of Appeal Against Orders of Demurrage waiver , Maximum appeals can be made by consignor/consignee against the decision of lower authorities is:-
   a) 1
   b) 2
   c) 3
   d) 4

Answer: B

9. In respect of Demurrage/Wharfage waiver , An appeal against the order of lower authority should be preferred within _____ days of the date when the decision of the lower authorities is communicated:-
   a) 30 days
   b) 10 days
   c) 25 days
   d) 40 days

Answer: A

10. A consignor /consignee can prefer an appeal against the order of waiver (in respect of demurrage charges) to higher authority in case he/she is not satisfied with the decision of the lower authority the station master/CGSR should forward the appeal to the Divisional Authorities within _____ days of the receipt of the appeal?
    a) 2
    b) 3
    c) 4
    d) 1

Answer: B

11. The working hours and business hours of all railway terminals is 6:00 to 22:00 Hours. Who of the following is empowered to introduce the 'round-the-clock working' on case to case basis after analyzing traffic handled at railway terminal & possible improvement in wagon turnaround.
    a) GM
    b) AGM
    c) DRM
    d) CCM

Answer: C

12. Consider the statements with respect to Wharfage charges
    A) Wharfage charge is leviable on goods/consignment not removed from railway premises after the expiry of free time.
    B) Wharfage is leviable for detention of goods at railway's premise like railway station, platform, goods shed, godown, railway siding or any other type of railway wharf.
    C) Wharfage is leviable for detention of goods in railway's wagon or at private siding.

D) Wharfage is not leviable on the consignment held by railway administration.

Which of above statements is/are true

a) A only
b) A & C only
c) A, B & D Only
d) All the above

Answer: C

13. Prior Finance concurrence will be required for waiver of demurrage/Wharfage charges above
    a) Rs.100000
    b) Rs.50000
    c) Rs.25000
    d) Rs.10000

Answer:C

14. The cases pertaining to Waiver of Demurrage/Wharfage charges submitted to General Manager should be routed through the Coordinating HOD of the Commercial Department and _____of the Zonal Railways, irrespective of the amount.
    a) FA&CAO
    b) DRM
    c) ADRM
    d) CCM

Answer: A

15. First application for waiver of Demurrage/Wharfage should be submitted to the station Manager/CGSR within _____days from the date upto which these charges had accrued.
    a) 5 days
    b) 30 days
    c) 10 days
    d) 25 days

Answer: C

16. The general checks of TIAs under FOIS include--------
    a) Check of forwarding notes
    b) Check of Wagon transfer Register
    c) Both a & b
    d) None of the above

Answer : C

17. To ensure correctness of accrued siding/shunting charges, the entries in the siding/shunting register for _____ un which inspection is taken up
    a) One preceding month
    b) All transaction since the last inspection
    c) At least for 3 months
    d) Two preceding months

Answer: A

18. Development surcharge as applicable on goods traffic is _____ on container traffic.
    a) Leviable
    b) Not Leviable
    c) Leviable on selected commodities
    d) None of the above.

Answer: A

19. TIA should check that recovery of cases on account of mis-declaration, the penal _____ in addition to the haulage charge otherwise leviable on the rake
    a) As per rake basis
    b) As per the actual composition
    c) The actual no. of wagons
    d) As per the no. of containers handled

Answer: A

20. Apportionment of earnings is done based on distance by _____
    a) RITES
    b) CRIS
    c) Western Railway
    d) Railway Board

Answer: B

21. Test Balance Sheet is prepared by _____
    a) Traffic Accounts
    b) Commercial Department
    c) Sr.TIA
    d) Audit

Answer : C

22. Tri Party agreement for e-payment means_____
    a) Railway, Accounts and Bank
    b) Railway, Party and Bank
    c) Bank, RBI and Party
    d) All of the above

Answer: B

23. Security against default of payment of freight is ensured by _____
    a) Obtaining Bank Guarantee from the party
    b) Indemnity Bond submitted by the party
    c) Letter of Credit is operated
    d) None of the above

Answer: A

24. Realization of the amounts due to railway from the other departments is the _____
    a) Responsibility of Traffic Accounts Department
    b) Responsibility of Commercial Department
    c) Both (a) & (b)
    d) None of the above

Answer : A

25. TTE earnings are reflected under _____
    a) Coaching

b) Other coaching
c) Sundry
d) None of the above

Answer : B

26. In case of cancellation of EFT Foil which of the following foils are to be received in Traffic Accounts Office along with the returns
    a) Only accounts foil
    b) Accounts, record foils
    c) Accounts & Passenger Foils
    d) Accounts, Records & Passenger Foils

Answer : C

27. If the earning of halt for a total month is ₹ 3 lakh. The halt commission to be paid to the halt agent _____
    a) ₹ 22950/-
    b) ₹ 19950/-
    c) ₹ 20400/-
    d) ₹ 21450/-

Answer: B

28. Who is the authority for waiver of detention charges in case of load adjustment of over loaded wagons?
    a) CCM
    b) GM
    c) At RAILWAY BOARD LEVEL
    d) No wavier permitted

Answer: D

29. E-RR is issued for _____
    a) Goods Traffic
    b) Parcel Traffic
    c) Passenger Traffic
    d) None of these

Answer : A

30. In case of re-weighment of randomly selected rakes(by PCCM in consultation with PCOM) which are underwent load adjustment, if found any over load in it, the charges to be levied is _____
    a) Punitive charges of one lakh for rake
    b) Punitive charges of ₹ 5000 per wagon
    c) Punitive charges of one lakh rupees for wagon
    d) Punitive charge of five lakh rupees for rake

Answer: C

31. Booking of Special train/Coaches/Saloon on Full Tariff Rates(FTR) what is the service charges that shall be levied by the IRCTC?
    a) 25% of the Base Fare
    b) 30% of the Base Fare
    c) 20% of the Base Fare
    d) 15% of the Base Fare

Answer: B

32. What is the minimum distance of the charge in case of Booking of Special Train/Coach?
    a) 300 KMs for outward journey and return journey separately

b) 400 KMs for outward journey and return journey separately
c) 500 KMs for outward journey and return journey separately
d) 600 KMs for outward journey and return journey separately

Answer: C

33. If a confirmed reservation ticket is presented for cancellation between 48 hours and upto 12 hours before scheduled departure of the train, what is the cancellation charge?

a) 50% of the fare paid will be deducted (Subject to minimum cancellation charge)
b) 25% of the fare paid will be deducted (Subject to minimum cancellation charge)
c) 30% of the fare paid will be deducted (Subject to minimum cancellation charge)
d) 40% of the fare paid will be deducted (Subject to minimum cancellation charge)

Answer: B

34. If a confirmed reservation ticket is presented for cancellation between 12 hours before the scheduled departure of the train and up to 4 hours before scheduled departure of the train, what is the cancellation charge?
a) 50% of the fare paid will be deducted (Subject to minimum cancellation charge)
b) 40% of the fare paid will be deducted (Subject to minimum cancellation charge)
c) 30% of the fare paid will be deducted (Subject to minimum cancellation charge)
d) 100% of the fare paid will be deducted (Subject to minimum cancellation charge)

Answer: A

35. 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 of the above

Answer: A

36. Most of the freight in IR is collected through _____
a) Cash or DD
b) E freight payment
c) Cheques
d) None of the above

Answer: B

37. Refund of fare is admissible as per rule under which Section of Railway Act 1989 ?

A. Section 151
B. Section 152
C. Section 51
D. Section 52

Answer: D

38. If a person is not allowed to board a train due to COVID 19 symptoms, how much refund is admissible to the passenger?

A. Full Refund excluding clerkage charges
B. Full refund after deducting 25% ticket amount.
C. 50% of Ticket amount
D. Full Refund

Answer: D

39. What will be the cancellation charge of a 3A child ticket cancelled 15 hrs before the actual departure of the train? Fare for 3A child ticket is Rs 630/-(including GST).

A. Rs. 180 including GST.
B. Rs 200 including GST.
C. Rs. 190 including GST.
D. Rs.160 including GST.

Answer: B

40. The amount of perishable deposit collected is equals to ?
A. The Railway liability against the goods.
B. The purchase value of the goods.
C. The market value of goods.
D. The declared value of the goods.

Answer: C

41. What is rate of Wharfage charges of Animals booked as Parcel traffic in Notification station.
A. ₹ 5 per head per hour or part thereof.
B. ₹ 10 per head per hour or part thereof.
C. ₹ .50 per head per hour or part thereof.
D. ₹ 1per head per hour or part thereof.

Answer: B

42. Which charges are levied by Railways , when rakes are detained at Railway Network by the siding owners for want of room or for any other reasons?.
A. Stabling charges
B. Siding charges
C. Stacking charges
D. Shunting charges.

Answer: A

43. What is the loading tolerance of BCCW wagons
A. One Tonne.
B. Two Tonnes.
C. Half Tonne.
D. Nil.

Answer: C

44. How much penalty is charges on rakes on which load adjustments are carried on and adjustment are carried on and subsequently found overloaded?
    A. ₹ 100000 per overloaded wagon.
    B. ₹ 10000 per wagon.
    C. ₹ 100000 per load adjusted wagon.
    D. ₹ 100000 per wagon.

Answer: C

45. What is power of General Manager in relation to waiver of Demurrage charges per wagon?
    A. ₹ 25000
    B. ₹ 100000
    C. ₹ 6000
    D. Full Powers.

Answer: D

46. Who is empowered to grant advance stacking upto 15 days?
A. DRM in consultation with Sr DCM and Sr DOM.
B. GM in consultation with CCM and COM.
C. Sr DCM in consultation with CCM and COM.
D. Sr DOM in consultation with GM and CCM

Answer : B

47. The subject Commercial farming alongside railway tracks of NFR directorate has been transferred to / to be dealt with by which directorate?
    A. Land and Amenities Directorate.
    B. Station Development Directorate/SD-II
    C. E& R Directorate.
    D. Traffic Commercial Directorate, TG-IV

Answer :A

48. What is the detailed Head of earnings from App based Cab services and parking of vehicles in Railway land other than at stations?
    A. Z-246
    B. Z-248
    C. Z-249
    D. Z-247

Answer : B

49. What is the tenure for policy for unsolicited Proposals, Out of Home Advertising , Mobile Assets advertising and RDN?
    A. Minimum of 3 years and Maximum of 5 years
    B. Minimum of 5 years and Maximum of 7 years
    C. Minimum of 2 years and Maximum of 5 years
    D. Minimum of 2 years and Maximum of 7 years

Answer: A

50. Zonal Railways are permitted to introduce innovative/new initiatives in catering on stations.

Statement A: With the concurrence of Associate Finance and approval of GM.
Statement B: Tenure shall be one year extendable to Second year with the approval of GM and Further extension period of the full tenure with the approval of Railway Board.
Statement C: Branded Frozen Dessert and Cold Beverages Kiosk and other similar types of catering activities at the Railway Station come under the purview of NINFRIS.

A. Statement A & B are correct.
B. Statement A &C are correct.
C. Statement B& C are correct.
D. All are correct.

Answer: A

51.Advertisements on the exteriors of EMU/MEMU/DEMU rakes:
Statement A: For all rolling stock, vinyl wrapping is permitted only on area under the windows of sidewalls for AC/NAC coaches, EMU, DMU & MEMU.
Statement B: For all EMU, DMU & MEMU coaches, vinyl wrapping is permitted for entire coach side walls.

A. Statement A is correct.
B. Statement B is correct.
C. Statement A & B are incorrect.
D. Statement A & B are correct.

Answer: B

52. Who has the powers to exercise the power to lower the quantum of Security Deposit in consultation with Associate Finance?
A. PCCM.
B.GM.
C. DRM.
D. AGM

Answer: B

53. The Earnings of COD projects (Minimum Guarantee MG and Revenue Share) will be distributed between Indian Railways and Railtel in the Ratio of :
A. 85:15
B. 60:40
C. 65:35
D. 50:50

Answer: D

54. How many New detailed heads have been introduced under Minor head-200 & Minor Head- 600 Abstract Z w.e.f 01.04.2020?
A. 7
B. 9
C. 8
D. 10

Answer: B

55. Policy on Content on demand Services location:
Statement A: Provide streaming Audio and Video content services on all trains.
Statement B: Provide only video content services on stations.

A. Statement B is correct.
B. Statement A is correct.
C. Statement A & B is correct.
D. Statement A & B is incorrect.

Answer: C

56. In which NFR policy Wi Fi facility have been provided in trains?
A. COD.
B. RDN.
C. Unsolicited.
D. NINFRIS

Answer: A

57. Which of the following expenditure falls under Open Line Works Revenue?
A. Provision of New Hospital, dispensaries etc.
B. The Cost of all unremunerative work for improving operational efficiency.
C. Cost of provisions of lighting and marketing facilities on colonies.
D. Development of the bathing facility at stations for passengers.

Answer: B

58. Free allowance for bag consignment in Open wagon (BOXN etc) at EOL sidings .
A. 9 hrs
B. 6 hrs
C. 5 hrs
D. 3 hrs

Answer: B

59. Block rakes allowance are permissible only in :
A. Cement Siding.
B. PFT.
C. EOL Siding.
D. Seven old Steel plants.

Answer: D

60. Debit/ Credit system will be applicable to only those customer who are
A. Giving 01 MT Traffic per year.
B. Giving 100 MT Traffic per year.
C. Premium Customers only.
D. Customers who opt Freight Advance System

Answer: A

61. Rate of Demurrage charges for 04 wheeled wagons at Group -II Goods shed for two hours shall be ?
A. ₹ 150
B. ₹ 240
C. ₹ 300
D. ₹ 120

Answer: A

62. Maintenance of Weigh Bridge is entrusted upon?
A. Commercial Department.
B. Operating Department.
C. Weigh Bridge manufacturing company.
D. Mechanical Department.

Answer: D

63. What is required to view eT-RR
A. e-RD number
B. Bank Transaction No.
C. Mobile number of registered user, who placed e- demand.
D. FNR number

Answer: D

64. Who can grant permission for weigh Bridge on Railway land, when it becomes unavoidable essential to install the

weighbridge of Private siding either or partially on Railway land on account of Operational and technical constrains.
A. PCCM
B. PCME
C. DRM
D. GM

Answer: C

65. Development Surcharge is levied on ?
A. Normal traffic
B. Goods traffic
C. Base Freight Rate
D. None of the Above

Answer: A

66. Busy Season surcharge is levied on A) Coal & Coke traffic, B) Iron Ore traffic , C) POL Traffic, D) All traffic
A. A, B, C are correct.
B. A, B,C, and D are correct.
C. B& C are correct.
D. A, B, C, D are incorrect

Answer: C

67. Full form of EAB?
A. e-Account Bank(for e-payment)
B. End user Account Bank
C. Enhanced Airbrake Bogie
D. End Articulated Bogie

Answer: D

68. 42 BCN are interchangeable for supply of rake with _____ wagons?
A. 40 BCX
B. 58 BCNHL
C. 30 BCCN
D. 59 BCFC

Answer: B

69. What type of Wagon is BAFRDR?
A. Tank
B. Flat
C. Covered.
D. Open

Answer: B

70. Private Siding is only for end users, however, Maximum co-users should not be more than:
A. Three
B. One
C. Two
D. No limits

Answer: D

71. Signing Authority for Private Siding agreement from Railways is bestowed on :
A. CCM/FM or CCM/FS
B. CTPM
C. Sr DCM
D. ADRM-II

Answer: C

72. The cost of labour welfare works is financed from ?
A.DF-II
B.DF-IV

C. DF-III
D.DF-I

Answer: A

73. Which of the following is non-lapsable fund?
A. Capital Fund
B. Depreciation Reserve Fund.
C. Rashtriya railway SanrakshakKosh
D. Railway Safety fund

Answer: D

74. Proposed amount in RRSK for 5 years period is
A. 20000 Crs
B. 100000 Crs
C. 50000 Crs
D. 200000 Crs

Answer: B

75. Expenditure under PH 29 & 30 are chargeable under?
A. Capital Fund
B. Depreciation Reserve Fund.
C. Rashtriya railway SanrakshakKosh
D. Capital

Answer: C

76. Which of the following returns are submitted Periodically in general to accounts office?
A. Cash remittance Note
B. Invoice list along with the copy of the invoice
C. Siding charge statement
D. WRF statement

Answer: B

77. Cost of Staff Quarters are chargeable under which head?
A. 52
B. 50
C.51
D. 53

Answer : C

78. The Estimate prepared in supersession of contract estimate is called?
A. Completion Estimate
B. Supplementary Estimate
C. Detailed Estimate
D. Abstract Estimate

Answer: A

79. Goods Delivery book is kept open upto which date?
A. 10th of the following month
B. 15th of the following month
C. last day of the following month
D. 20th of the following month

Answer: B

80. In which part of DTC, TTE earnings is recorded.
A. Part- I
B. Part- II
C. Part- IV
D. Part- III

Answer: D

81. Single demand number of Indian Railway after merging of Railway Budget with General Budget is ?
A. 80
B.16
C.82
D.01

Answer: C

82. The Disciplinary Authority under Disciplinary & Appeal Rule has been defined under which of the following Rule?
A. 2C
B. 3D
C. 2A
D. 3C

Answer: A

83. Which of the following is not a penalty under D& A rule?
A. Censure
B. Reversion due to not found suitable
C. All of the above are Penalty under D& R Rules
D. None of them are penalty under D& R rules.

Answer: B

84. What is the Standard Format number for issue of charge sheet to retired employee?
A.SF- 11
B. SF- 13
C. SF-12
D. SF-14

Answer: D

85. What is the weekly rest schedule of the staff falling under Intensive category under HOER?
A. 24 Consecutive hrs
B. 48 Consecutive hrs
C. 30 Consecutive hrs
D. None of the above.

Answer: C

86. Railway servant shall be entitled to 30 days leave on Average pay in a calendar year under which rule of IREC?
A.523
B. 522
C.524
D. 525

Answer: A

87. Reimbursement of cost of dentures is permitted under SBF for an employee how many times?
A. Once in 5 years
B. Once in Entire service
C. Once in 10 years
D. Never

Answer: B

88. The pension granted to a person in case of a person retiring under rule FR 56 either on attainment of 30 years service or 555 years age is called?
A. Compensating Pension.
B. Retiring Pension
C. Superannuation Pension
D. Invalid Pension.

Answer: B

89. Which if the following is the main aim of the creation of Payment of Wages Act,1936?
A. Working hours of the worker

B. To secure prompt and regular payment of wages
C. Periodical review of rate of minimum wages
D. All of the above

Answer: B

90. Delay in setting up of kitchen by IRCTC in a time bound manner shall invite a minimum penalty of
A. ₹ 15000
B. ₹ 25000
c. ₹ 50000
D. ₹1 lakh

Answer: D

91. In the management of catering services in mobile units all such reassigned contracts should be vetted by (1) Legal Department (2) Associate Finance of Zonal Railways.
A. Only (1) is correct
B. Only (2) is correct
C. None are not Correct
D. Both are True

Answer: A

92. Kitchen structures/land handed over by Zonal Railways to IRCTC for setting up/ development/refurbishment of kitchen units shall be done on a token license fees of ₹ 1/- per sq feet p.a subject to a minimum of
A. ₹ 100
B. ₹ 10,000
C. ₹ 1000
D. ₹ 10 p .a

Answer: A

93. What is the full form of SMU?
A. Super Major Unit
B. Station Mobile Unit
C. Simple Minor Unit
D. Special Minor Unit

Answer: D

94. IRCTC has extended the ordering of food for long train journey through phone call by dialing
A. 138
B. 139
C. 2313
D. 1323

Answer: D

95. In static units (1) menu and tariff for Food plaza , Food Courts and Fast Foods units will be decided and fixed by IRCTC. (2) Menu of controlled segment items including regional cuisine on Static units shall be decided by Zonal Railways withing the fixed tariff approved by Railway Board.
A. Only (1) is correct
B. Only (2) is correct
C. None are not Correct
D. Both are True

Answer: D

96. The Distance between Two points and Multi point rake operation should be ?
A. 100 km
B. 150 km
C. 500 km
D. 1500 km

Answer: C

97. Freight Advance Scheme is open for those e-payment customers, whose minimum annual freight revenue was

_____ in previous financial year?
A. 100 million
B. 100 Crs
C. 500 Crs
D. 500 million.

Answer: C

98. _____% of discount is given at present for movement of empty containers and empty flat wagon?
A. 20%
B. 10%
C. 30%
D. 25%

Answer: D

99. What is the Terminal Charges for PFT per tonne?
A. ₹ 26
B. ₹ 25
C. ₹ 20
D. NIL

Answer: C

100. Concession on Freight charges for short lead traffic (A) 0-25 km -75% (B) 26-50 km -50% (C) 51-75 kms- 25% (D) 91-100 kms – 10% . Which of the above statement is correct?
A. A and B
B. B and C
C. C and D
D. A and D

Answer: B

101. Passenger Earnings is classified under
a) Abstract X
b)Abstract Y
c)Abstract Z
d) Nota Correct Answer a)

102. Other coaching is classified under
a) 90
b) 91
c) 92
d) 93 Correct Answer b)

103.Billing and realization of Military warrant exchanged at the counter is done by
a) Commercial Department
b) Accounts department
c) Billing is done by Commercial Department and realization by Accounts Department
d) NOTA Correct Answer b)

104. In the station Balance sheet, Remittance of earnings through Cash is shown in the
a) Debit side of the Balance sheet
b) Credit side of the Balance sheet
c) Watched by Accounts office
d) NOTA Correct Answer b)

104. Saleable publications lying unsold at the Booking office is
a) Is watched by the Commercial department

b) Is watched by the Accounts department
c) Is reflected as station Outstanding in the Station Balance sheet
d) NOTA Correct Answer c)

105.Error sheets are raised by Accounts office on detection of
a) Overcharges
b) Undercharges
c) Overcharges/Undercharges
d) NOTA Correct Answer b)

106. Station Outstanding is an item of
a) Unrealised earnings
b) Traffic Suspense
c) Neither a) nor b)
d) Both a) and b) Correct Answer d)

107.Parcel earnings is classified in Abstract X under minor head
a) 100
b) 200
c) 300
d) 400 Correct answer d)

108. Luggage earnings is classified in Abstract X under minor head
a) 100
b) 200
c) 300
d) 400 Correct answer c)

109. Earnings on transport of Post Office Mails is classified in Abstract X under minor head
a) 400
b) 500
c) 600
d) 700 Correct answer c)

110. Under normal circumstances Wagon Registration fee is a
a) Non Refundable fee
b) Refundable deposit
c) Partially refundable deposit
d) NOTA Correct answer b)

111.Demurrage charges are levied by the Goods Supervisor
a) When Railway wagons are detained beyond free time
b) When the customer retains the goods on the Railway premises beyond the free time
c) When the passenger travels beyond the booked destination as per ticket
d) NOTA Correct answer a)

112. Supersessional RRs are issued when there is a change in
a) When there is a change in loading location
b) When there is a change in the destination location

c) When there is a change in the commodity loaded
d) NOTA Correct answer b)

113.Wharfage charges are levied by the Goods Supervisor
a) When Railway wagons are detained beyond free time
b) When the customer retains the goods on the Railway premises beyond the free time
c) When the passenger travels beyond the booked destination as per ticket
d) NOTA Correct answer b)

114. Siding charges in Goods Balance sheet is a charge levied for
a) Detention of goods at the siding
b) Haulage of wagons between the serving station and the siding
c) Licence fee charged for the license
d) NOTA

115. 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 Correct answer a)

116. Admitted Debits are cleared by _____
a. Cash & write off by the competent authority
b. Salary recovery
c. Transfer to other stations
d. All the above Correct answerd)

117. Disputed debits are cleared either by _____
a. Conversion to Admitted and cleared
b. Special credit
c. Both A & B
d. None of the above Correct answerc)

118.Clearance of station outstanding is the responsibility of _____
a. Accounts office
b. Station master/Commercial Staff
c. Audit department
d. None of the above Correct answer b)

119.Test Balance sheet is prepared for _____
a. The month when balance sheet is not available
b. To test the accuracy of balance sheet
c. For a broken period of a month
d. None of the above Correct answerc)

120.Full form of DTC_____
a. Duty Train Clerk
b. Daily Train Cash
c. Dept. Train Clerk

d. None Correct answer b)

121.Station Balance sheet prepared by each station, which is known as_____
a. Commercial balance sheet
b. Profit & loss account of station
c. Cash book of station
d. Personal account of station master Correct answer d)

122. Debit side of balance sheet of a station represents_____
a. Earnings of a month
b. Opening balance + Earnings of a month
c. Opening balance + Cash & voucher remitted
d. All of the above Correct answerb)

123.Closing balance of station balance sheet represents_____
a. Cash in hand only
b. Station outstanding
c. None of the above
d. Just a balancing item without any purpose Correct answer b)

124. Periodicity of preparation of station balance sheet is _____
a. Once in a Year
b. Once in a month compulsorily
c. No such time limit
d. As and when required Correct answer b)

125. Advice of internal check contains the following_____
a. Closing balance as arrived by the station in balance sheet
b. Closing balance as arrived at by traffic accounts after internal check
c. Difference explained due to error sheet and disallowance etc
d. All the above Correct answer d)

126. Advice of internal check reflects and communicates to station about_____
a. The results of internal check
b. Position of accountal of error sheets by the station
c. Issued every month by traffic accounts
d. All the above Correct answerd)

127. Special Credits in balance sheet comprise of _____
a. Those allowed by the traffic accounts
b. Those taken independently by the stations
c. Both A & B
d. None of the above Correct answer c)

128. In the absence of receipt of balance sheet from a station _____
a. Approximate balance sheet is prepared by the station
b. Ignore and wait for the balance sheet
c. Adjustment balance sheet is awaited
d. None of the above Correct answer a)

129. Which one of the following is a 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 Correct answerd)

130. FOIS in Goods represents_____
   a. Freight on Information System
   b. Freight Operation invoice system
   c. Freight Operation information system
   d. Freight Operations indent system Correct answerc)

131. E-RR is issued for _____
   a. Goods traffic
   b. Parcel traffic
   c. Passenger traffic
   d. None of these Correct answera)

132. Traffic book Part-A deals with _____
   a. Station Accounts
   b. Apportionment of Traffic
   c. Ledger account of Home line
   d. Abstract earnings & statement of balance Correct answer a)

133. TAMS module is related to
   a) Expenditure
   b) Earnings
   c) Both of the above
   d) None of the above Correct answer b)

134. PTO
   a) Passenger ticket order
   b) Personnel ticket Order
   c) Privilege ticket order
   d) NOTA Correct answer c)

135. Percentage of concession afforded to Railway personnel through PTO is
   a) 50%
   b) 75%
   c) 33 & 1/3%
   d) 100% Correct answer c)

136. The UTS (Un Reserved Ticketing system) involve sale through system and maintaining of its accounts of sales, refunds, etc., progressively at a central server. Hence it is the responsibility of TIA to check the transactions in the system with

A) Daily Statement of Cancelled /Spl .Cancelled Tickets
B) Daily Statement of Non Issued Tickets
C) Daily Statement of Cash & Vouchers

D) All of the above Answer : D

137. The TIA is responsible to check ---- with CBS at the time of opening of inspections of UTS location and same should be certified in the ---- after reconciliation with cash information statement generated from the system,

A) Cash on Hand ; Cash Book
B) Cash on Hand ; Ledger
C) Cash on Hand ; Remittance Note
D) Cash on Hand ; Intermediate Terminal Cash Answer :A

138. While checking at the UTS counter, the TIA should ask the operator to generate an intermediate Terminal Cash ticket through ' Menu' for verification of _____

A) Cash at the CBS
B) Cash on Hand
C) Cash at the counter
D) Personal Cash of Operator Answer: C

139. While checking at the UTS counter, the TIA should ensure that the ____ of UTS printed ticket as shown in the _____ must tally with next ticket on hand in the printer and there is no mismatch.

A) Opening Number : ITC Ticket
B) Closing Number : ITC Ticket
C) Issued Ticket: ITC Ticket
D) Cancelled Ticket : ITC Ticket Answer: B

140.Error advice debits should be verified from the ____ and special debits from the ____

A) Error Sheet File/ Balance Sheet Advice …. Money Receipt classification
B) Coaching Summary Book …. Error Sheets
C) Error Sheet File /Balance Sheet Advice ….. Relevant Records /Statements
D) Money Receipt classification…… Error Sheets

Answer :C

141. All Tickets issued by UTS can be issued by JTBS except _____

A) Concessional Tickets
B) BPTs
C) Platform Tickets
D) Season Tickets Answer: A

142. In case of frequent issue of system based BPTs for a particular pair of points which are continuous shall be _____

A) Reported in his monthly report

B) Reported in his quarterly report
C) A special report to Dy.CAO/T
D) None of the above

Answer : C

143. The items shown under ____ such as (Manual Cash, Parcels, Luggage etc.,) should be reconciled by TIA, to see that they are posted _____ side of the Balance Sheet.

A) Money Receipt classification : Debit
B) Money Receipt classification : Credit
C) M -9 Passenger Classification summary (Daily/Monthly) : Debit
D) M -9 Passenger Classification summary (Daily/Monthly);: Credit

Answer: A

144. Check of Special cancellations for the selected period and broken period ,with the Special cancellation statements should be done _____

A) For All entries
B) Test check by 10 entries
C) Test check by 50% of entries
D) 100% broken period only

145. TIA is responsible to check the 'name change register ' with the relevant papers and application to the extent to _____

A) 100% check from the last inspection
B) 10% check from the last inspection
C) 100% from the last two months
D) 100% from the last year

Answer: A

146. If a confirmed reservation ticket is presented fr cancellation within 12 hurs before yhr scheduled departure of the train and upto 4 hours before the scheduled departure of the train , what is the cancellation charge?

A) 50% of the fare paid will be deducted (Subject to minimum cancellation charge)
B) 25% of the fare paid will be deducted (Subject to minimum cancellation charge)
C) 30% of the fare paid will be deducted (Subject to minimum cancellation charge)
D) 40% of the fare paid will be deducted (Subject to minimum cancellation charge)

Answer: A

147. No refund shall be granted on the confirmed reserved ticket, if it is surrender for cancellation less then _____ hours of the scheduled departure of the train

A) 6
B) 4
C) 3

D) 2 Answer :B

148. No refund of fare shall be granted on RAC Ticket or waitlisted ticket less than -----
of the scheduled departure of the train

A) 1 Hour
B) 45 Minutes
C) 30 Minutes
D) 15 Minutes Answer : C

149. What is the amount to be deducted from the fare paid towards cancellation changes, in case of confirmed AC I class ticket?

A) Rs. 255
B) Rs.240
C) Rs .300
D) Rs. 315 Answer : B

150. Cancellation of non advanced, UTS ticket is permitted Upto _____

A) 4 hours from the time of issue
B) 3 hours from the time of issue
C) 2 hours from the time of issue
D) 1 hours from the time of issue Answer :B

151. The amount of Tatkal charges for 2 AC class _____ as on 1-1-2020

A) 30% of fare subject to minimum of Rs 375/- and maximum of Rs 450/-
B) 30% of fare subject to minimum of Rs 300/- and maximum of Rs 500/-
C) 30% of fare subject to minimum of Rs 400/- and maximum of Rs 500/-
D) 30% of fare subject to minimum of Rs 300/- and maximum of Rs 400/-

Answer : C

152. The amount of Tatkal charges for 3 AC class _____ as on 1-1-2020

A) 30% of fare subject to minimum of Rs 275/- and maximum of Rs 450/-
B) 30% of fare subject to minimum of Rs 300/- and maximum of RSs400/-
C) 30% of fare subject to minimum of Rs 200/- and maximum of Rs 375/-
D) 30% of fare subject to minimum of Rs 200/- and maximum of Rs 400/-

Answer : B

153. The amount of Tatkal charges for AC Chair car class _____ as on 1-1-202

A)30% of fare subject to minimum of Rs 125/- and maximum of Rs 225/-
B) 30% of fare subject to minimum of Rs 100/- and maximum of RSs200/-
C) 30% of fare subject to minimum of Rs 150- and maximum of Rs 250/-
D) 30% of fare subject to minimum of Rs 150/- and maximum of Rs 300/-

Answer : A

154. In case of special fare special trains the amount of special charges in excess of mail express fares should be charged at which one of the following rates for _____

A) 30% of fare subject to minimum of Rs 75/- and maximum of Rs .150/-
B) 30% of fare subject to minimum of Rs 100/-- and maximum of Rs 200/-
C) 30% of fare subject to minimum of Rs 100/- and maximum of Rs 175/-
D) 30% of fare subject to minimum of Rs 90/-/- and maximum of Rs 175/-

Answer : B

155. One of the following earnings is to be apportioned . Identify it _____

A) EFT
B) BPT
C) Luggage Ticket
D) HCD

Answer :B

156. Among the following who is authorized to issue a reservation ticket ?

A) JTBS
B) YTSK
C) STBS
D) GTBS

Answer :B

157. ROPD stands for

A) Refunds of previous day
B) Returns of previous day

C) Rates of previous day
D) Routines of previous day Answer :A

158. YTSK'S are authorized to collect service charges from customers while booking reservation tickets. What is the amount of Railways share out of it ?

A) 20% of service charges collected
B) 25% of service charges collected
C) 15% of service charges collected
D) 18% of service charges collected Answer :B

159. For booking on line coaching traffic an organization by Name _____ exists.

A) Indian Railway Commercial and Traffic Corporation
B) Indian Railway Catering and Tourism Corporation
C) Indian Railway Catering and Tourism Corporation
D) Indian Railway Controlled Tourism Corporation

Answer : B

160. _____ Commission payable to STBS if the sales turn over is Rs 1 to 15000/-

A) 15% (subject to minimum of Rs 500/-)
B) 20% (subject to minimum of Rs 500/-)
C) 12% (minimum of Rs 500/-)
D) 18% (minimum of Rs 500/-) Answer :A

161. Tickets are issued through the system UTS. What is meant by UTS?

A) Unified ticketing system
B) Universal ticketing system
C) Urban ticketing system
D) Unreserved ticketing system Answer : D

162. Clerkage charge for Passengers in of unreserved ticket is _____

A) Rs.10
B) Rs.30
C) Rs.60
D) Rs.20 Answer :B

163. Clerkage charge for passenger in case of a passenger holding a 2AC with RAC status and cancelled as on 01-01-2020 _____

A) Rs. 60
B) Rs. 65
C) Rs. 120
D) Nil Refund

Answer : B

164. PNR in PRS system represents _____

A) Primary number record
B) Passenger name record
C) Passenger Numerical Roll
D) Passenger Number Record

Answer : B

165. STBS represents _____

A) Station Ticket Booking Supervisor
B) Station Ticket Booking Service
C) Station Booking Sewak
D) Station Ticket Booking Sewak

Answer: B

166. While doing transactions through Point Of Sale machines RRN is printed on the slip generated from the machine. RNN means _____

A) Railway receipt note
B) Receives Receipt Note
C) Retrieval reference Number
D) Related Reference Number

Answer : B

167. Reservation charges for tickets are reflected under _____

A) Coaching
B) Other coaching
C) Sundry
D) None of the above

Answer : B

168.Exceptional Data Reports (EDR Reports) should be checked by TIA to ensure that all entries are correctly fed into the system, especially _____

A) If less Number of passenger travelled
B) If more Number of passenger travelled
C) Both (A) & (B) are correct
D) Both (A) & (B) are not correct Answer: A

169. Refunds made on the basis of EDR (Exceptional Data Report) feeding should be checked by TIA _____

A) 100 items for the broken period and 10 items for the selected period
B) 100% for the broken period and 10% for the selected period
C) 50% for the broken period and 10% for the selected period
D) 100% for the broken period and 50% for the selected period

Answer : B

170. Check od Special cancellations for the selected period and broken period, with the Special cancellation statement should be done _____

A) For All entries
B) Test check by 10 entries
C) Test check by 50% of entries
D) 100% broken period only Answer :A

171. It is checked to see that the cases of special cancellation of tickets should be recorded in _____ with the details and maintained at the counter

A) Special Cancellation Register
B) Miscellaneous Cash Register
C) Cash Book
D) Passenger Classification Summary Answer :B

172. It is checked to see by TIA that the License Fees payable by license at (YTSK) Yatri Ticket Suvidha Kendra is Rs._____ (as per rates notified from time to time)

A) Rs. 5000/- per counter per annum
B) Rs. 10000/- per counter per annum
C) Rs. 1000/- per counter per annum
D) Rs. 2% commission on Sales Answer :A

173. All the accounting reports and other documents are subject to TIAs check in India Post PRS Location at least on a _____

A) Bi-Annual basis
B) Quarterly Basis
C) Bi-monthly basis
D) Monthly basis Answer: C

174. The 'Non rail head PRS centers should be checked by TIAs which include remittance check at least on a _____

A) Bi-Annual basis
B) Quarterly Basis
C) Bi-monthly basis
D) Every alternate month basis Answer : D

175. Time limit for raising objection on Error sheets by the Station _____

A) 60 days
B) 30 days
C) 15 days
D) No Limit Answer :B

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

A) In the first Balance sheet on hand
B) In 3 months
C) In one month
D) Maximum a year Answer : A

177. Error Sheet is prepared in _____

A) 3 copies
B) 4 copies
C) 2 copies
D) 5 copies Answer : B

178. Apportionment of traffic earnings done by _____

A) RITES
B) CRIS
C) Northern Railway
D) Railway Board Answer : B

179.No of Passenger accounted for a Half Yearly season ticket _____

A) 250 Passengers
B) 200 Passengers
C) 150 Passengers
D) 300 Passengers Answer : D

180. No of passengers accounted for a Yearly season ticket _____

A) 300 Passengers
B) 400 Passengers
C) 500 Passengers
D) 600 Passengers Answer :D

181. No of Passengers accounted for a return journey ticket are _____

A) Same as Single Journey ticket Passengers
B) Twice the number of Single Journey Passengers
C) Treble the number of Single Journey Passengers
D) None Answer : B

182. Full form of ATVM:

A) Automated Ticket Vending Machine
B) Auxiliary Travelling Vouchers Machine
C) Automatic Travelers Mart
D) None Answer : A

183. Expand CRIS :

A) Centre for Railway Information System
B) Central Railway Institute for safety
C) Central research Institute for Systems
D) None Answer :A

184. Expand CONCERT :

A) Central Online Network Centre for Entire Reservation Tickets
B) Country Network of Computerized Enhanced Reservation and Ticketing
C) Common Network Centre for Reservation Tickets
D) Country On National Centre for Enroute Rail Tickets

Answer :B

185. The Cash and Pay Department on a Zonal Railways is headed by whom?

A) Dy.CAO
B) SR.AFA
C) A.O.
D) Chief Cashier Answer : D

186. The item of CASH in the Balance sheet is checked to see by TIA, which consist of Bank Challan, E- Payment advice, Hard Cash etc., with _____

A) C. R. Notes
B) Foreign paid statement of current month
C) Cash Book Summary of current month and EB monthly returns
D) Items of Cash Book Summary

Answer : A

187. All Cancelled, Special cancellation & Non issued Tickets pertaining to broken and selected dates of check should be checked with relevant statement viz.,_____

A) Daily Statement of Cancelled Tickets – D8A
B) Daily Statement of Modified, Spl. Cancellation & Student Tickets – D8B
C) Daily Statement of Non Issued Tickets - D8D
D) All of the above

Answer : D

188. In case of booking of PTO Ticket _____is charged.

A) 1/3rd of the Base Fare + reservation Fees + Superfast Charge Rounded off to next higher multiple of Rupee
B) 1/3rd of the Base Fare + superfast Charge Rounded off to next higher multiple of Rupee
C) 1/3rd of the Base Fare Rounded off to next higher Rupee
D) 1/3rd of the Base Fare rounded off to next higher 5 Rupee

Answer :D

189. In case of a FEMALE Senior Citizen who opted for 100% Concession, what is the element of concession in her ticket fare?

A) 40% of the Base Fare of the Class
B) 40% of the total ticket fare before rounding off
C) 50% of Base fare of the class
D) 50% of the total ticket fare before rounding off Answer : C

190. In case of a Male Senior Citizen who opted for 100% Concession, what is the element of concession in her ticket fare?

E) 40% of the Base Fare of the Class
F) 40% of the total ticket fare before rounding off
G) 35% of Base fare of the class
A) 35% of the total ticket fare before rounding off Answer :A

CHAPTER 4

COACHING			
1.	Estimate for annual requirement for PRS ticket lroll and continuity should be checked by	a. TIA	a.
		b. ISA	
		c. Traffic Accounts office	
		d. TIA and ISA	
2.	How should the passenger tickets received in Traffic Accounts office be destroyed after checking.	a. They should be reduced to a pulp or cut into pieces in a machine	a
		b. They should be sold as scrap	
		c. They should be allowed to pile up	
		d. None of the above	
3.	Percentage check of non issued tickets in traffic accounts office is	a. 30%	
		b. 50%	
		c. 75%	
		d. 100%	d
4.	Check of concession orders received in payment of passenger fares include	a. Checking the genuineness of the authority who issued it	
		b. Checking that it has been duly stamped.	
		c. Checking that the concession is valid.	
		d. All the above	d
5.	Choose the correct alternative: For apportionment of passenger earnings,	a. Only the basic fare should be considered	a.
		b. Ticket fare including reservation charges, superfast charges should	

			be considered.	
			c. Pilgrim taxes must also be apportioned	
			d. PRS, UTS and Printed Card tickets should be apportioned	
	6.	Choose the correct alternative: Pilgrim tax	a. Is to be collected by Railways and apportioned to the railway where the pilgrimage falls	
			b. Is payable to state govt. or local govt.	b.
			c. Is to be retained by home railway	
			d. None of the above	
	7.	Choose the incorrect alternative: During the check on Excess Fare Ticket returns in Traffic accounts office, if a Excess Fare Ticket has not been accounted for then the Traffic Acccounts will raise debit	a. To the farthest station of if it is a local EFT	
			b. Where the class cannot be ascertained, the second class fare should be considered	
			c. To the stations and class as predetermined by the Accounts officer	c.
			d. To the farthest station of foreign railway if it is a case of through traffic.	
8.		_____ % of apportionment is done for luggage	a.100	
			b. 0	b
			c. 25	
			d. 50	
9.		_____% age of local luggage tickets should be checked by the traffic accounts office	a. 100	
			b. 50	
			c. 20	
			d. 10	d.
10.		Scale of check for Paid parcel way bills above Rs 1000 is:	a. One randomly selected date each month	
			b. Two randomly selected date each month	
			c. Five randomly selected date each month	
			d. Fifteen randomly selected date each month	d.
11.		Which form is used to record the debits and credits on account of Inward Parcel?	a. TA.2F	a.
			b. TA.3F	
			c. TA.4F	
			d. TA.5F	
12.		Which Form is used to report the re-weighment of	a. TA.2F	
			b. TA.3F	b.

	parcels?		
		c. TA.4F	
		d. TA.5F	
13.	Out of these, which earning is not apportioned in Zones?	a. Goods	
		b. Passenger	
		c. Luggage	c
		d. Parcel	
14.	Which Accounts staff is required to attend the sale of consignment/ lost property at stations?	a. SO	
		b. SV	
		c. ISA	
		d. TIA	d
15.	Which Form is used to report the excess goods which are not reported in excess and unclaimed register?	a. TS 4F	
		b. TA 5F	
		c. TA 6 F	c
		d. TA 7F	
16.	Station balance sheet are to be prepared separately for goods and coaching. Is the statement true or false	a. True	.a
		b. False	
		c. Partly true as the parcel luggage is to be accounted in a separate balance sheet	
		d. Partly false	
17.	Which of the following is not a debit entry in the Station Balance sheet	a. Monthly details of UTS	
		b. Monthly details of Parcel	
		c. Monthly details of Cash	c.
		d. Monthly details of PRS	
18.	Error sheet and disallowances appearing in the balance sheet must be checked with	a. Error Sheets issued by the traffic accounts	a
		b. Difference between the opening and Closing balance of the current month and the previous month respectively.	
		c. Both the above	
		d. None of the above	
19.	Sundry earnings in the station balance sheet	a. Debit entry	a
		b. Credit entry	
		c. Neither as it comes from the divisions	
		d. None of the above	
20.	Special credits can be given by	a. TIA and Traffic Accounts office	
		b. Independently by stations	
		c. Both a and b	c
		d. Only a	
21.	Demurrage and wharfage is	a. Debit entry	a
		b. Credit entry	
		c. Neither as it comes	

		from the divisions	
		d. None of the above	
22.	Cash Remittance notes sent by the stations reflect only the earnings pertaining to the stations	a. True	
		b.False	b.
23.	Traffic Check Sheet is prepared by	Station	
		Cash Office	
		Traffic Accounts office	c.
		HQ books office	
24.	Cash in transit refers to	Cash received in cash office after 3rd of every month	a
		Cash received in cash office after 10th of the every month i.e after the online balance sheets are received	
		Cash received after 3rd of every following month	
		None of the above	
25.	Station Pay order refer to	An instrument which allows appropriation of traffic receipts for departmental expenditure	a.
		An instrument which incur expenditure when stations are short of cash.	
		An instrument to settle undercharges	
		An instrument to settle overcharges	
26.	Sundry earnings in the station balance sheet	a. Debit entry	a
		b. Credit entry	
		c. Neither as it comes from the divisions	
		d. None of the above	
27.	If a consignment is delivered short of the destination, then the same can be cleared by _____ if the originating station provides proof of a fresh invoice giving particulars of the revised destination.	a. Special Debit	
		b. Special Credit	b
		c. Raising a querry to Traffic Accounts office	
		d. Cannot be done	
28.	In case of a parcel being delivered short of destination, the delivery will be taken by	a. Issuing a fresh invoice by the originating station	
		b. By production of Guards Way bill	b
		c. In consultation with traffic accounts office	

		d. Production of an indemnity bond	
29.	Approximate Balance Sheet is prepared by the	a. Station Master	
		b. Commercial Office	
		c. TIA	
		d. Traffic Accounts office	d
30.	Form A 2751 deals with	a. List of outstandings prepared by TIA	
		b. List of admitted debits prepared by the Station	
		c. Advice of Internal Check of balance sheets prepared by Traffic Accounts office	c
		d. None of the above	
31.	The Ledger form of traffic Account is prepared in which part?	a. Part A	
		b. Part B	
		c. Part C	c
		d. None of the above	
32.	Which Authority is mandated to do the apportionment of earnings?	a. RITES	
		b. CRIS	
		c. RDSO	
		d. Railway Board	d
33.	The difference between earnings in General Book and Traffic Book is called?	a. Traffic Suspense	
		b. Traffic outstanding	
		c. Cash in transit	c
		d. None of the above	
34.	Which Traffic Book accounts for Apportionment of Traffic Earnings?	a. Part A	
		b. Part B	b
		c. Part C	
		d. None of the above	
35.	What is dealt majorly by Traffic Book Part A?	a. JV movement	
		b. Apportionment	
		c. Carriage bills	
		d. Station earnings	d
36.	What is the source document for posting in Part A , Traffic Book?	a. Station Balance Sheets	a
		b. Error sheets	
		c. Debits received from foreign railways	
		d. None of the above.	
37.	Goods earnings in the Traffic book is what kind of an entry?	a. Debit	
		b. Credit	b
		c. Journal	
		d. None of the above	
38.	Debit to the head “Book transfers” in Part A Traffic	a. Amounts pertaining to credit notes	

	Book comprises	b. Amount received with station earnings but pertaining to expenditure heads	
		c. Amounts paid out of station earnings for departmental expenditure	c
		d. Amounts pertaining to military warrants	
39.	Adjustment Balance sheet is prepared by the	a. Station	
		b. TIA	
		c. Traffic Accounts office	c.
		d. Commercial office	
40	Part B, Traffic Book consists of	a. Station originating earnings	
		b. Apportionment of through traffic	
		c. Both a and b	
		d. Only b	d
41.	Traffic Account Suspense is operated in which part of Traffic Book ?	a. Part A	
		b. Part B	
		c. Part C	c
		d. Part D	d
42.	An example of Worked lines is:	a. Line constructed at the cost of JV companies	
		b. Line constructed at the cost of State government	
		c. Only a	
		d. Both a and b	d
43.	Terms of working of apportionment of earnings and expenditure on the Operation and Maintenance of Worked Lines are given by	a. Railway Board circulars from time to time	
		b. Mentioned in the agreement	
		c. Determined by the zonal railway (s) under which they operate	
		d. None of the above	
44.	The time limit by which debits may be raised from transaction date is	a. 3 months	
		b. 6 months	b
		c. 9 months	
		d. 12 months	
45	The time limit for raising Error Sheet for a station is	a. 15 days	
		b. 30 days	b
		c. 45 days	
		d. 60 days	
46	The No. of copies of Error Sheet which must be made by issuing section are:	a. 1	
		b. 2	
		c. 3	

		d. 4	d
47	The responsibility to clear Station Outstanding lies with	a. TIA	a
		b. Audit	
		c. Commercial office	
		d. Station Master	
48	The program FOIS is monitored by?	a. RITES	
		b. IRCON	
		c. RDSO	
		d. CRIS	d
49.	This is carried by TIA s to show the movements and forecast of movements.	a. Advice of movement	
		b. Journal of movement	b
		c. Field Book	
		d. Movement Register	
50.	In a Financial Year, How many inspections are required to be done by TIA for a Class A Station	a. One	
		b. Two	
		c. Three	c
		d. Four	
51.	RR stands for	a. Railway Revenues	
		b. Railway Receipts	b.
		c. Railway Roads	
		d. All of the above	
52	Percentage checks to be carried out in RR	a. 50	
		b. 33	
		c. 75	
		d. 100	d
53.	The symbol "L" written in the column "Handled By" in the RR invoice signifies	a. Loading and unloading will be done by the party	a.
		b. Consignment will be unloaded on a later date.	
		c. Both a and b	
		d. None of the above	
54.	Choose the correct alternative	a. Paid statement is prepared at Originating station and the MPA is received from the destination station.	a.
		b. Paid statement is prepared at destination station and the MPA is received from the Originating station.	
		c. Both are prepared by the originating station.	
		d. Both are prepared by the destination station.	
55.	For the purpose of apportionment, if actual carried route is different from booked route, then,	a. Actual carried route should be considered.	a
		b. Booked route should be considered.	

		c. Average of actual and booked rate should be calculated and considered	
		d. Actual should be considered provided it is 20% more than the booked rate.	
56.	Wharfage and Demurrage returns should be checked at least ..... in the Traffic Accounts office	a. 5%	a
		b. 10%	
		c. 50%	
		d. 100%	
57.	_____ charge is levied for detention to wagons beyond the free time allowed for loading and unloading	a. Wharfage	
		b. Demurrage	b.
		c. Siding	
		d. Shunting	
58.	RRs should be checked at least ..... in the Traffic Accounts office.	e. 5%	
		a. 10%	
		b. 50%	
		c. 100%	d.
59.	Check of RRs includes:	a. Classification of the commodity is correct.	
		b. Actual and chargeable weights are correct.	
		c. Tax component (like GST etc) have been correctly levied.	
		d. All of the above.	d.
60.	For Apportionment of through goods traffic earnings - which of the following is correct ?	a. The Zonal Railways performing terminal and transhipment operations should, be credited with the amount at the rates prescribed by Railway Board from time to time.	
		b. Residual freight earnings should be apportioned amongst the individual Zonal Railways on the basis of distance involved on the respective system	
		c. In cases where traffic originates or terminates at a joint station or junction or traffic is transhiped at the break of gauge transhipment point situated at a junction station, financial adjustment in earnings	

		should be made separately, taking into account the total traffic dealt with at the joint stations (terminal or transhipment point) by calculating the credit/debit at the rate of terminal/transhipment charges levied on public traffic.	
		d. All the above	d.
61.	Wharfage and Demmurage Charges on Coaching Traffic are dealt by which Code?	a. IRCA Coaching Traffic Part 1	a
		b. IRCA Coaching Traffic Part 2	
		c. IRCA Coaching Traffic Part 3	
		d. IRCA Coaching Traffic Part 4	
62.	Conveyance of Dangerous Goods from Military Department is dealt by which Code	a. IRCA Military Tariff Vol 1	
		b. IRCA Military Tariff Vol 2	b.
		c. IRCA Military Tariff Vol 3	
		d. IRCA Military Tariff Vol 4	
63.	Which Form is used to report the excess goods which are not reported in excess and unclaimed register?	a. TA.4F	
		b. TA. 5F	
		c. TA. 6F	c
		d. TA. 7F	
64.	Which Form is used to report the irregularities on not admitted debits for both Local and Foreign traffic?	a. TA.4F	
		b. TA. 5F	
		c. TA. 6F	
		d. TA. 7F	d
65.	Which Form is used to report the consignment examined for misdeclaration?	a. TA.2F	
		b. TA.3F	
		c. TA.4F	
		d. TA.5F	d
66.	Which Form is used to report the statement of missing invoices ?	a. TA.5F	
		b. TA.6F	b
		c. TA.7F	
		d. TA.8F	
67.	Which Form is used to report the station performance?	a. TA.1F	a
		b. TA.2F	
		c. TA.3F	

		d. TA. 4F	
68.	The Station Balance Sheet prepared at each station is known as?	a. Cash Book	
		b. P &L Account	
		c. Personal Account of Station Master	C
		d. Commercial Balance Sheet	
69.	What is the periodicity of preparation of online Goods Station Balance Sheet	a. Monthly	A
		b. Fortnightly	
		c. Weekly	
		d. Bi monthly	
70.	What is the periodicity of apportionment of earnings among railways?	a. Monthly	A
		b. Fortnightly	
		c. Weekly	
		d. Bi monthly	
71.	Bharat Gaurav Trains are:	a. Trains having a display of photographs showcasing Indian heritage	
		b. Theme based tourist circuit trains	B
		c. Trains displaying the achievements of Railways	
		d. Trains displaying the sports achievements of railway personnel in international events.	
72.	Which of the following coaches are to be used to run the Bharat Gaurav trains	a. ICF coaches	a.
		b. RCF coaches	
		c. Mix of both	
		d. None of the above	
73.	"Right to use" in the context of Bharat Gaurav trains means	a. Trains been used by the passenger	
		b. Trains been taken up for refurbishment by a contractor	
		c. Trains been run by a Service Provider	c
		d. None of the above	
74.	Select the closest incorrect alternative from the statements in the context of Right to Use of Bharat Gaurav trains.	a. Service provider can buy coaches	
		b. ICF coaches will be allotted to the Service Provider	
		c. Coach ownership will rest with the Railways	c
		d. All of the above	
75.	As per ACS no 153, sub head X 230 pertains to	a. Bharat Gaurav trains	
		b. Tourist Circuit trains	

		c. Either a or b	c
		d. Neither a nor b	
76	General conditions for Contract for Services is applicable for a parking contract. Is the statement true or false?	a. True	a
		b. False	
		c. Can be either	
		d. Can be neither	
77	A parking contract was awarded by a division for all stations under its jurisdiction valuing Rs 52.5 lakhs through a single packet system. Was the action correct?	a. Yes	
		b. No	a.
		c. Information is insufficient to come to a clear conclusion	
		d. Partly yes	
78.	Which of the following can be provided for a Performance Guarantee in the case of a Parking Contract	a. Cash Deposit	
		b. Bank Guarantee	
		c. Only b	
		d. Both a and b	d
79.	Choose the correct alternative. NSG 3 station is a station having an annual earnings of	a. More than 500 Crore	
		b. More than 100 crore, less than or equal to 500 Crore	
		c. More than 20 Crore, less than or equal to 100 Crore	C
		d. More than 10 Crore, less than or equal to 20 Crore	
80	Choose the correct alternative. NSG 2 station is a station having an annual earnings (in Rs.) of	a. More than 500 Crore	
		b. More than 100 crore, less than or equal to 500 Crore	B
		c. More than 20 Crore, less than or equal to 100 Crore	
		d. More than 10 Crore, less than or equal to 20 Crore	
81	Choose the correct alternative. NSG1 station is a station having an annual earnings (in Rs.) of	a. More than 500 Crore	A
		b. More than 100 crore, less than or equal to 500 Crore	
		c. More than 20 Crore, less than or equal to 100 Crore	
		d. More than 10 Crore, less than or equal to 20 Crore	
82.	Choose the correct alternative. NSG 4 station is a station having an annual earnings (in Rs.) of	a. More than 500 Crore	
		b. More than 100 crore, less than or equal to 500 Crore	
		c. More than 20 Crore, less than or equal to 100 Crore	
		d. More than 10 Crore, less than or equal to 20 Crore	D
84.	Choose the correct alternative.	a. Suburban station having more than 25 Crore	A
		b. More than 100 crore, less	

	SG 1 station is a station having an annual earnings (in Rs.) of	than or equal to 500 Crore	
		c. More than 20 Crore, less than or equal to 100 Crore	
		d. More than 10 Crore, less than or equal to 20 Crore	
85.	In the context of GST, Reverse Charge Mechanism is applicable for freight traffic as transportation of goods is a service. Choose the correct alternative.	a. True	
		b. False	b.
		c. Partly True	
		d. Partly False	
86.	Rate of GST in Goods Traffic is	a. 5% for some commodities	
		b. EXEMPTED for some commodities	c
		c. BOTH a & b	
		d. 5% for all	
87.	CRIS is a	a. Statutory body under Min of Railways	
		b. Autonomous Body under Min. Of Railways	b.
		c. Subordinate organisation under Northern Railway	
		d. None of the above	
88	Report of Rationalisation of Bodies under MOR is commonly called	a. Sanyal Committee report	a.
		b. Debroy Committee Report	
		c. Rakesh Mohan Committee Report	
		d. Nadkarni Committee report	
		a. Accrual	
		b. Both	
		c. None	
89.	Wharfage and Demmurage Charges on Coaching Traffic are dealt by which Code?	a. IRCA Coaching Traffic Part 1	A
		b. IRCA Coaching Traffic Part 2	
		c. IRCA Coaching Traffic Part 3	
		d. IRCA Coaching Traffic Part 4	
90	Hungry for cargo is a	a. Freight	

	scheme to increase what traffic	b. Coaching	
		c. Parcel	
		d. None of the above	
91.	Kisan rails are categorized in	a. Goods	
		b. Other Coaching	
		c. Coaching	
		d. Both a and b	d
92	Which of the following can be provided for a Performance Guarantee in the case of a Parking Contract	a. Cash Deposit	
		b. Bank Guarantee	
		c. Only b	
		d. Both a and b	d

STATISTICS			
S No	Question	Options	Correct Answer
1.	In Railway Statistics while dealing with earnings, the Primary Factor Quantity is Expressed in	a. No of tonnes	
		b. No. of passengers transported	
		c. No. of tonnes and No. of passengers transported and in earnings derived	c.
		d. No. of tonnes and No. of passengers transported	
2.	The primary factor of statistics i.e. Service performed is expressed in	a. Vehicle and Wagons	
		b. In train and Engines	
		c. Vehicles, wagons and Engines	
		d. None of the above	d.
3.	Which of the following is Primary Unit?	a. Passenger carried	a.
		b. Passenger Kilometres	
		c. Wagon Kilometres	
		d Goods Train Kilometres	
4.	Which of the following is a Derivative Unit	a. No of passengers	
		b. Passenger Earnings	
		c. Earnings Per passenger	c.
		d. None of the above	
5.	How many principal Heads are grouped together under the Railway statistics?	a. 2	
		b. 4	
		c. 3	
		d. 5	d.
6.	On 1st April 2021, Northern Railway has 550 units in the form of Engines and 12 units are added to its authorized	a. 562	a.
		b. 561	
		c. 561.86	
		d. 570	

	stock on 10th April and 8 units on the 18th April of the same year. The authorized stock for the month will be		
7.	Which of the following is Electric locomotive?	a. WCAM 6	a.
		b. WDM3	
		c. ZDM 3	
		d. WDS 5	
8.	Integrated coaching management system provides _____for all coaching operations.	a. Double Window	
		b. Single Window	b.
		c. Triple Window	
		d. No window	
9	Number and percentage of trains not losing time is defined as	a. No. of trains arrivingright time /Total No. Of trains run X 100	
		b. No. of trains run/ No. of trains not losing time X 100	
		c. No. of trains not losing time/Total No. of trains run X 100	c.
		d. No. of trains not losing time/ No. of trains arriving right time X100	
10	Average No. of passengers per vehicle is worked out as	a. Passenger carried /Vehicle Kilometers	
		b. Passenger originating/Vehicle Kilometers	
		c. Passenger Kilometers/Vehicle Kilometers	c
		d. Passenger Kilometers/Vehicle Kilometers X100	
11.	Average wagon load during the run is worked out as	a. NTKM of goods traffic (Originating basis)/Loaded wagon Kilometers	
		b. NTKM of goods traffic (Carried basis)/Loaded wagon Kilometers	b.
		c. Net tonnes of goods traffic(Carried basis) /Loaded wagon kilometres	
		d. Loaded wagon Kilometers /Net tonnes of goods traffic	

12.	Net tonne Kilometers per wagon day is worked out as	a. Net tonne Kilometers / wagon days in use	
		b. Net tonne Kilometers/ wagon days on line	b.
		c. Net tonne Kilometers/No. Of wagons	
		d. None of the above	
13.	Wagon turn round in days is worked out as	a. Effective wagon holding/Wagon loading+Loaded Receipts	a
		b. Effective loading/Effective holding+Loading Receipts	
		c. Wagon online/wagon loaded+Monthly loading Receipts	
		d. None of the above	
14.	Actual No. of hot boxes on goods stock and number per million wagon kilometers is worked out as	a. No. of hot boxes /Million Wagon Kms=No. of hot boxes X 1000000/Wagon Kms	a
		b. No. of hot boxes /Million Wagon Kms=Wagon Kms X 1000000/No of hot boxes	
		c. No. of hot boxes /Million Wagon Kms= No. of hot boxes X 10000/Wagon Kms	
		d. None of the above	
15.	Engine Kms per day per engine in use will be worked out as	a. Ekm/day/engine in use=Total Ekm/Engine days online	
		b. Ekm/day/engine in use=Engine days online/Total Ekm	
		c. Ekm/day/engine in use=Total Ekm/Engine days in use	c.
		d. Ekm/day/engine in use=Ekm in use/Total Engine days in Month	
16.	Engine Kms per day per Engine on line will be worked out as	a. Ekm/day/engine online =Engine Km/Engine days in use	

		b. Ekm/day/engine online =Total Ekm/Engine days online	b.
		c. Ekm/day/engine online =Total Engine days online/Total Ekm	
		d. None of above	
17.	Engine Kms. per Engine failure is worked out as	a. Engine Kms. per Engine failure= Engine failure/EngineKms	
		b. Engine Kms. per Engine failure= Engine Kms/Engine failure	b.
		c. Engine Kms. per Engine failure= Ekm/Engine failure X 100	
		d. Engine Kms. per Engine failure= Total Ekm X Engine failure/100	
18.	Average no. of wagon per train is worked out as	a. Average no. of wagon per train= Total vehicle Kms/Goods train Kms	
		b. Average no. of wagon per train= Total Goods train Kms/Total wagon Kms	
		c. Average no. of wagon per train= Total wagon Kms/Goods train Kms	c.
		d. None of above	
19.	The unit of Net tonnes Load per train is worked out as	a. Net tonnes Load per train=NTKM/Goods train Kms	a.
		b. Net tonnes Load per train= GTKM/Goods train Kms	
		c. Net tonnes Load per train= Net tonnes/Goods train Kms	
		d. Net tonnes Load per train= GTKM/NTKM X 100	
20.	Average Gross load per train is worked out as	a. Average gross load per train= NTKM/Goods train Kms	
		b. Average gross load per train = GTKM/Goods train Kms	b.
		c. Average gross load per train = Gross tonnes/Goods train Kms	

		d. Average gross load per train = GTKM/NTKM X 100	
21.	Average speed of goods train is worked out as	a. Average speed of goods train= Total Engine hours/Total Train Kms	
		b. Average speed of goods train= Goods Train Kms/Goods train Engine hours	b.
		c. Average speed of goods train= Goods Train Kms/Goods train Engine hours X 100	
		d. Average speed of goods train= Train Kms(G+P)/Train Engine hours(G+P)	
22.	Kilograms/litres of fuel/KWH of energy consumed per Engine Kilometers is worked out as	a. Fuel consumed per Engine Kms= Fuel consumed by Engines/Engine Kms	a.
		b. Fuel consumed per Engine Kms= Engine Kms/ Fuel consumed by Engines	
		c. Fuel consumed per Engine Kms= Fuel consumed by Train/Engine Kms	
		d. Fuel consumed per Engine Kms= Fuel consumed by Engines/Total Train Kms	
23.	Kilograms/litres of fuel/KWH of energy consumed per 1000 gross tonne kilometers	a. Fuel consumed per 1000 gross tonne kilometres= Fuel consumed by engines/Net tonnes kilometres X 1000	
		b. Fuel consumed per 1000 gross tonne kilometres= Fuel consumed by engines/Gross tonne kilometres X 1000	b.
		c.Fuel consumed per 1000 gross tonne kilometres= Fuel consumed by Trains/ Gross tonne kilometres X 1000	
		d. Fuel consumed per 1000 gross tonne kilometres=	

		Fuel consumed by engines/ Gross tonne kilometres X 100	
24.	Which statement shows the number of special block goods trains run on originating basis?	a. MSS 1-A	
		b. MSS-2	b.
		c. MSS 4-A	
		d. MSS-1B	
25.	Locomotive performance is shown in statement No.	a. MSS -1A	
		b. MSS- 4A	b.
		c. MSS 7A	
		d. MSS 4-B	
26.	Engine km per engine failure are shown in Statistical statement No.	a. MSS 7-A	
		b. MSS -7C	
		c. MSS 4-A	c.
		d. MSS -2	
27.	Booked train hours according to time tables are shown in statement No.	a. MSS -7A	
		b. MSS - 1A	b.
		c. MSS -1B	
		d. MSS -3	
28.	Vehicle Kms per vehicle days are prepared in Statistical statement No.	a. MSS-1B	a.
		b. MSS -1A	
		c. MSS -ST2	
		d. MSS -3	
29.	Which statement shows Gross tonnesKms of Goods train Excluding wt.of Engine	a. Mss-2	
		b. MSS -3	b.
		c. MSS -1B	
		d. MSS -4B	
30.	Average no. of wagons owned by the Railway are shown in statement No.	a. MSS-1B	
		b. MSS -2	
		c. MSS-4B	c.
		d. MSS-3	
31.	A passenger taking a local return ticket on the gauge is to be treated as originated	a. Once	
		b. Twice	b.
		c. Passenger	
		d. One unit	
32.	Number of passengers carried and earning derived from them on the system is shown in	a. In Hundreds	
		b. In Thousands	b.
		c. In Lakhs	
		d. In Ten thousands	
33.	Total passenger earning shown on various gauges of the system should agree with earnings booked under main head_____of abstract X Coaching earning including refund	a. 100	a.
		b. 200	
		c. 110	
		d. 300	
34.	Tonnage and earnings for outward parcels (leased	a. TMS	
		b. COIS	

	and Non leased) and luggage traffic are to be compiled from Which application?	c. FOIS	
		d. PMS	d.
35.	What is the main source document for compilations of Revenue freight traffic statistics?	a. ERR	a.
		b. FTR	
		c. FRR	
		d. None of above	
36.	Which statement contains the details of Revenue and Non -Revenue traffic?	a. MSS -7A	
		b. MSS -7B	
		c. MSS -6A	
		d. MSS -7C	d.
37.	Which Revenue freight traffic statistics is generated on the basis of Plan head commodity groups?	a. MSS -7B	
		b. MSS -6B	
		c. MSS -7A	c.
		d. MSS -7C	
38.	A train unit in respect of MEMU train means four bogie coaches as	a. 1 MC+ 1DPC+ 2 TC	
		b. 1 MC + 3 TC	b.
		c. 1 MC + 2DPC + 1 TC	
		d. 2 MC + 2 TC	
39.	Which statement contains the figure of other engine Kms per 100 train kilometers of Narrow gauge?	a. MSS-3	
		b. MSS-5	
		c. MSS-9	c.
		d. MSS-8	
40.	Name the statement which show the figure of working of EMU,MEMU,DEMU,DHMU and Rail Bus/Rail Car on non-suburban section?	a. MSS-5	
		b. MSS-4B	
		c. MSS-8	c.
		d. MSS-3	
41.	Vehicle and wagon Kms are compiled in which Annual Statistical Statement?	a. ASS 19-A	a.
		b. ASS-9	
		c. ASS 19-B	
		d. ASS -12	
42.	Cost of Repairs and Maintenance of Rolling Stock is compiled in which Statement?	a. ASS 26-A	
		b. ASS-26B	b.
		c. ASS -19B	
		d. ASS -19A	
43.	Which statement show the total no. of stations of all divisions including and excluding Block hut stations?	a. ASS 26-A	
		b. ASS-26B	
		c. ASS 19-B	
		d. ASS -9B	d.
44.	Fuel Consumption by classes of service on Government Railways are compiled in which	a. ASS 27-B	a.
		b. ASS-26B	
		c. ASS 19-B	

	Statistical Statement ?	d. ASS -19A	
45.	Capital outlay of branch lines worked by Government Railways are shown in which statement ?	a. ASS – 1	
		b. ASS-2(a)	
		c. ASS-2(b)	c.
		d. ASS-4	
46.	Which Statement contains Train and Engine Kilometerage of Passenger and Goods Train?	a. ASS -15	
		b. ASS – 16	
		c. ASS-17	c.
		d. ASS-18	
47.	Percentage of Gain/Loss on capital at Charge are shown in which statement?	a. ASS – 1	a.
		b. ASS-2(a)	
		c. ASS-2(b)	
		d. ASS-4	
48.	Which statement shows department wise breakup of staff costs booked under various Revenue abstracts ?	a. ASS -38	
		b. ASS -39(b)	
		c. ASS -40	c.
		d. ASS -41	
49.	Which statement contain the cost of Police Force and Railway Protection Force employed on Railways ?	a. ASS -38	
		b. ASS -39(b)	
		c. ASS -40	
		d. ASS -43	d.
50.	Abstract wise and detailed head wise working expenses (operating) of Government Railways are compiled in which statement?	a. ASS -15	
		b. ASS -30	b.
		c. ASS -40	
		d. ASS – 41	
51.	The true earnings in an accounting period whether actually realized or not is	a. True Earning	
		b. Net Revenue	
		c. Gross Revenue	c.
		d. None of the above	
52.	Money realized by the Railways from transportation of persons excluding the ‘penalty’ realized is	a. Passenger transportation cost	
		b. Cost	
		c. Fare	c
		d. None	
53.	--- is the quantum of traffic originating on gauge/ railway as well as the traffic received from other gauges/ railway and also the traffic crossing the gauge or railway. (fill in the blank)	a. Carried Traffic	a.
		b. Originating Traffic	
		c. Cross traffic	
		d. Terminating Traffic	
54.	The distance between two	a. Running Track Kilometre	

	points on the Railway irrespective of the number of lines connecting them, whether single line, double line etc	b. Equated Track Kilometre	
		c. Route Kilometre	c.
		d. Track Kilometre	
	Fill in the blanks		
55.	Efficiency statistics are the indices which reflects the efficiency of _____.	a. Operation	a.
		b. Work	
		c. Staff	
		d. None	
56.	Kilogram/litres of fuel/ KWH of energy consumed per 1000 gross tonnes Kms is arrived by multiplying the quantity of fuel in Kgms/litres of fuel/KWH of energy consumed by engines by 1000 and dividing the result by_____.	a. NTKM	
		b. GTKM	b.
		c. Net Tonnes	
		d. Gross Tonnes	
57.	Engine Kms per day per Engine in use indicates the kilometerage run_____ by an Engine in use	a. Monthly	
		b. Weekly	
		c. Fortnightly	
		d. Daily	d.
58.	Average no of wagon per train is the _____ of goods train (loaded and empty combined) throughout the run	a. Load	a.
		b. Tare weight	
		c. Train Kms	
		d. None	
59.	Wagon turn around means the average time that takes a wagon to go through on complete cycle of loading, movement to _____, unloading and next loading.	a. Originating	
		b. Interchange	
		c. Destination	c.
		d. None	
60.	A through goods train is a train which after originating from a loading station runs through to its destination without changing its_____.	a. Nomenclature	a.
		b. Locomotive	
		c. Train No	
		d. None	
61.	A section with more than one half of the length	a. Net Load	

	should be treated as double section for the purpose of calculation of_____ of trains.	b. Speed	b.
		c. Gross Load	
		d. Rake	
62.	Every journal which runs warm necessitating a vehicle, wagon or brake van being detached from a load from the commencement of its journey to its booked destination inclusive, should be considered as_____.	a. Boxes	
		b. Hot boxes	b.
		c. Cold boxes	
		d. None	
63.	Fuel consumed by full time shunting engines should be calculated on _____basis.	a. Daily	
		b. Weekly	
		c. Hourly	c.
		d. Monthly	
64.	Cost of lubricating oil or grease is debited to Revenue abstract_____ operating expenses.	a. F	a.
		b. X	
		c. M	
		d. Z	
65.	Average No. of wagons on line daily are shown in terms of _____.	a. 4 wheeler	
		b. 8 wheeler	b.
		c. 2 wheeler	
		d. 16 wheeler	
66.	Quantity of fuel consumed for other than locomotive purposes is shown in _____.	a. MSS -2	
		b. MSS -3	
		c. MSS -1A	
		d. MSS -5	d.
67.	1 Kilogram of grease is to be taken as approx. equivalent to _____ of oil.	a. 1.25 L	a.
		b. 1 L	
		c. 1.01L	
		d. 1.50L	
68.	Passenger Revenue statistics 6-A (Part-I) is prepared on _____ basis.	a. Originating	a.
		b. Carried	
		c. Terminating	
		d. Revenue	
69.	Passenger Revenue statistics 6-A (Part-II) is prepared on _____ basis.	a. Originating	
		b. Carried	b.
		c. Terminating	

		d. Revenue	
70.	Average haul of a passenger or a tonne of freight is known as _____	a. Cost	
		b. Lead	b.
		c. Rate	
		d. None	
71.	Ratio of working expenses to gross revenue is _____.	a. Working ratio	
		b. Traffic ratio	
		c. Operating Ratio	C.
		d. Transportation Ratio	
72.	Interval of time between two successive loadings of a wagon is _____.	a. Wagon turn around	a.
		b. Unloading time of a wagon	
		c. loading time of a wagon	
		d. None	
73.	Monthly Statistical statement No. 6B deals with_____.	a. Passenger traffic	
		b. Goods traffic	
		c. Parcel traffic	
		d. Parcel and Luggage	d.
74.	The index indicating fuel efficiency is _____.	a. CPI	
		b. WPI	
		c. SFC	c.
		d. SEC	
75.	GMs annual narrative report contains (choose the correct alternative.)	a. Narration of the General branch only	
		b. Narration of the General branch, Operating branch and commercial branch only	
		c. Narration of General branch, operating branch, commercial branch and mechanical branch only	
		d. None of the above	d.

STATION INSPECTION			
S No	**Question**	**Options**	**Correct Answer**
1.	What is the maximum period within which a small station has to be inspected by an Accounts Officer?	a. 2 months	
		b. 3 months	
		c. 4 months	
		d. 6 months	d.
2	What is the maximum period	a. 2 months	

	within which a large station has to be inspected by an Accounts Officer?	b. 4 months	b.
		c. 3 months	
		d. 6 months	
3	Each office of the JTBS, YTSK, Post Office PRS, Defence PRS, Non Rail head PRS etc has to be inspected by	a. Commercial Inspector only	
		b. Accounts Inspector only	
		c. Neither	
		d. Accounts Inspector or Commercial Inspector.	d.
4	Each office of the JTBS, YTSK, Post Office PRS, Defence PRS, Non Rail head PRS etc. has to be checked in what time interval?	a. Every alternate month.	
		b. Once every two months.	
		c. Once every month	c.
		d. Neither of the above	
5	Which para of Chapter 23 of Accounts Code prescribes Intensive Check over collection of Tickets?	a. 3305	
		b. 3306	b.
		c. 3307	
		d. 3308	
6	Which of the statements given from a to d is not correct?	a. TIA can inspect a station as per schedule identified by the Traffic Accounts office.	
		b. TIA can conduct a system check of fares and distance in UTS	
		c. TIA cannot check records of Private Freight Terminal	c.
		d. TIA cannot take records for inspection outside station premise in case of a fraud on his own.	
7	How would a TIA access records which are stored on UTS/PRS/ FOIS?	a. They cannot be allowed	
		b. They will access the records through the station master's ID.	
		c. A unique ID and Password is to be provided for them for the required period.	c.
		d. TIA themselves have an ID on the portals.	
8.	A TIA goes to station and finds that the manner in which the books and accounts are being kept at the station are not correct. What should he/she do ?	a. Note down the same and put it in the report	
		b. Correct himself with red ink	
		c. Note it down as well as clarify the proper method of maintaining books of accounts and	c

		records by instructing the station staff.	
		d. Come back to HQ and report to the Accounts Officer	
9.	A particular station record has to be thoroughly examined and for that purpose it has to be brought outside station premises. What are the circumstances in which this is allowed? Choose the best combination of answers from the following: 1. At the opinion of the station master 2. At the opinion of the TIA and station master 3. Special instructions from the Accounts Officer 4. Special exceptional circumstances like fraud	a. 1&3	
		b. 2&3	
		c. 1&4	c.
		d. 3&4	
10.	In case of a suspected major fraud, what is the first thing that a TIA should do?	a. Report it to the Account officer and initiate investigation	a.
		b. Leave the station	
		c. Take custody of the books/ equipment connected with the fraud.	
		d. Report to RPF	
11.	What are the main items to be checked in case of E payment of freight? 1. Books of accounts of Station master. 2. E payment advice slips. 3. Consolidated date wise totals in balance sheet . 4. PCT rolls.	a. 1,2,3,4	
		b. 1,2,3	
		c. 2,3	c
		d. None of the above	
12.	The check of arrangement of ticket in tubes and check of dates and closing number of tickets with those shown in the tube and summary of Daily Trains Cash summary Books respectively. This is in case of _____	a. E payment of freight	
		b. Card Ticket	b.
		c. Blank Paper Ticket	
		d. None of the above	

13.	When can the Inspectors give instructions to station staff for preparation of returns for Accounts office and the manner in which books and accounts are to be kept?	a. When the station master requests	
		b. When the Accounts officer instructs	
		c. When station staff submits an application	
		d. On their own	d.
14	Checking the stock position of Ticket Rolls,in relation to requirement and comment on position of overstock or understock is in case of _____	a. E freight	
		b. UTS/PRS	b.
		c. Card Tickets	
		d. BPT	
15	Verification of Cash and instruments immediately upon arrival at a station and arrangement for its safe custody is one of the main items to be checked by Inspectors. This is	a. False	
		b. True	b.
		c. Partly True	
		d. Partly False	
16	TIA's are not allowed to have an systems check of fare distance and other charges on tickets issued through PRS/UTS. Identify the correct alternative:	a. False	a.
		b. True	
		c. May be true	
		d. Neither of the above	
17	Systems check of UTS tickets generated by ATVM is not allowed to an Inspector of Traffic Accounts. Is the statement true or false?	a. True	
		b. False	b.
		c. Partially true	
		d. Partially false	
18	To exercise a better check on correct distance and fare; a check of all fare dumps is mandated for which section in the TA office?	a. Outstanding Section	
		b. Balance sheet Section	
		c. AOB Section	
		d. RBS/ Distance vetting cell	d.
19	What is the check on part of TIA's for Cash Bags? Choose the closest from among the following.	a. Signature of Accounts officers	
		b. Signature of Assistant Commercial Manager	
		c. Signature of Guard	c.
		d. Signature of Divisional Commercial Manager	
20	Recovery of Demurrage and Wharfage has to be checked ____	a. Only in manual	
		b. Only in system	
		c. No checks required as TA office checks it on its own	
		d. Both in system and manually	d.

21	In case of a suspected fraud , the TIA should not 1. Take it upon himself to ensure the safe custody of documents 2. Call the accounts officer 3. Call for intervention of the concerned Department's officer 4. Call for RPF for assistance Choose the correct alternative.	a. 1 only	a.
		b. 2 only	
		c. 3&4	
		d. 1,2,3,4	
22	Surprise station inspections are to be *ordinarily* done by	a. Regular TIA of the beat	
		b. Accounts Officers	
		c. Accounts officers and Commercial authorities in unison	
		d. Reserve force of Inspectors of Traffic Accounts	d.
23	Joint inquires are to be done by the Reserve Force of TIA. Choose the closest correct alternative	a. In collaboration with other Departments	a.
		b. With officers from the TA office	
		c. No surprise inspections are allowed	
		d. Surprise inspections should be carried out alone	
24	What does systems audit of FOIS / UTS / PMS imply as per codal provisions , Para 3313?	a. Review of stock in the system	
		b. Review of system hardware	
		c. Review of concessional schemes	c.
		d. None of the above	
25	Reserve force of TIA cannot undertake any relief works as and when necessity arises	a. True	
		b. False	b.
		c. Partly true	
		d. Partly false	
26	Separate balance sheets are to be prepared for non Railway location such as JTBS / YTSK / Out Agency and directly sent to traffic accounts office . Is the statement true or false?	a. True	
		b. False	b.
		c. Partly true	
		d. Partly false	
27	Balance sheet of JTBS / YTSK will ___ provision for their deposits (Fill in the blank)	a. Have	
		b. Not Have	b
		c. May sometimes have	
		d. May sometimes not have	

28	What is the periodicity in which the TIAs work must be test checked by an Accounts officer?	a. Once in 3 months	
		b. Once in 6 months	
		c. Once in 12 months	c.
		d. Once in 24 months	
29	Which para of Chapter 23 of Accounts Code talks about test check of Inspectors work by the Accounts Officer?	a. 3313	
		b. 3312	
		c. 3314	c
		d. 3316	
30	Which para of Accounts Code asks the Station Master to give free access to all records to the TIA?	a. 3308	
		b. 3309	
		c. 3302	
		d. 3306	d.
31	While inspecting the UTS/PRS of a station, the TIA can effectively carry out checks with the help of station records except one. Indentify the check in which he needs further assistance from traffic accounts office. (Tick the closest answer)	a. Cross verification of roll numbers in use with stock register	
		b. Checking Stock Position of Ticket Rolls, in relation to requirement	
		c. Checking of Non-issued / Cancelled / Special Cancelled tickets,	
		d. Checking of distance and fare	d.
32	Identify the incorrect statement.	a. TIA has access to the initial records in the station which are otherwise not available to traffic accounts office.	
		b. TIA is required to check the returns to be submitted by the station to the Traffic Accounts office	
		c. TIA can inspect any station on his own.	c.
		d. TIA can conduct an system check of the UTS.	
33	Periodicity of TIA inspection is: (Tick the closest correct answer)	a. Once every month for a large station	
		b. Once every month for a small station	
		c. As determined by the Accounts Officer	c.
		d. None of the above	
34	Error sheets against stations are raised by	a. Traffic Accounts office	a.
		b. TIA during the inspection of a station	
		c. Commercial office of	

		the zonal headquarter	
		d. Commercial office of the division	
35	What percentage inventory of wagon load consignment at goods sheds should be checked by the TIA ?	a. 100	a.
		b. 50	
		c. 33	
		d. 75	

MISCLEANEOUS			
S No	**Question**	**Options**	**Correct Answer**
1.	Replies to the errors raised by the Traffic accounts office must ordinarily be replied within ___ by the station	e. 1 week	a
		f. 1 month	
		g. 2 months	
		h. 6 weeks	.
2	Recovery of admitted or non admitted debit can be done from a railway servant by imposing DAR action	a. False	
		b. True	b.
		c.	
		d.	
3	Rules and conditions of carriage of railway material consignment are generally the same as for public traffic	a. True	a
		b. False	
		c.	
		d.	
4	Rates for ballast trains include	a. Engine hire charges	
		b. Hire charges for stock	
		c. Cost of staff	
		d. All the above	d.
5	Booking of Railway material and stores can be done by	a. Passenger trains	
		b. Passenger trains if the weight is upto 2 quintals	b.
		c. Neither of the above	
		d.	
6	Choose the odd one out	a. Zonal Railway Users' Consultative Committees	
		b. Divisional Railway Users' Consultative Committees	
		c. National Railway Users' Consultative Committees	

		d. Commonwealth Zonal Railway Users' Consultative Committees	d
7	Which is not a minimum essential amenity in a station	a. Drinking water facility	
		b. Toilet	
		c. Shady trees	
		d. Provision of AC waiting hall	d
8.	Military personnel on duty are required to make payment before commencing journey .	a. True	
		b. False	b
		c.	
		d.	
9.	Which of the following is not a preferred mode for collecting freight payments	a. Cash	
		b. Bank Draft	
		c. Credit note	
		d. E payment	
10.	In case of a suspected major fraud, what is the first thing that a TIA should do?	a. Report it to the Account officer and initiate investigation	a.
		b. Leave the station	
		c. Take custody of the books/ equipment connected with the fraud.	
		d. Report to RPF	
11.	What are the main items to be checked in case of E payment of freight? 1. Books of accounts of Station master. 2. E payment advice slips. 3. Consolidated date wise totals in balance sheet . 4. PCT rolls.	a. 1,2,3,4	
		b. 1,2,3	
		c. 2,3	c
		d. None of the above	
12.	Charges for Postal Vans are determined by	a. Zonal Railway	
		b. Railway Board	b.
		c. Dept of Posts	
		d. None	
13.	Charges for haulage of postal vans is a	a. Advance Freight adjustment	
		b. Paid at originating station	
		c. Paid at destination station	

		d. Book Transfer	d.
14	GST was leviable in liquid oxygen tankers also called Oxygen Express Trains	a. False	
		b. True	b.
		c.	
		d.	
15	In order to operate an Assisted siding an agreement should be signed.	a. False	
		b. True	b.
		c.	
		d.	
16	Which of the following charges are to be paid by Assisted Siding to Railways	a. Interest	
		b. Maintenance charges	
		c. Both a and b	c
		d. None of the above	
17	RO RO stands for	a. Roll off Roll on	
		b. Roll on Roll off	b.
		c. Rail on Rail off	
		d. None of the above	
18	To exercise a better check on correct distance and fare; a check of all fare dumps is mandated for which section in the TA office?	a. Outstanding Section	
		b. Balance sheet Section	
		c. AOB Section	
		d. RBS/ Distance vetting cell	d.
19	What is the check on part of TIA's for Cash Bags? Choose the closest from among the following.	a. Signature of Accounts officers	
		b. Signature of Assistant Commercial Manager	
		c. Signature of Guard	c.
		d. Signature of Divisional Commercial Manager	
20	In a Financial Year, How many inspections are required to be done by TIA for a Class B Station?	a. One	
		b. Two	b
		c. Three	
		d. Four	
21	Flag stations can be opened by the zonal railways	a. If it is financially justified	
		b. Proposed site is 5 kms from the station on either side in case of non suburban areas	
		c. Both a and b	c

		d. Only b	
22	Train halts are generally operated by		
		a. Contractors	a
		b. Railways	
		c. None of the above	
23	SFOORTI app is in	a. FOIS	a.
		b. PMS	
		c. TAMS	
		d. IPAS	
24	FOIS stands for	a. Fare Operations Information System	
		b. Firm Operations Information Systme	
		c. Freight Operations Information System	c.
		d. None of the above	
25	In the computerised system error sheets for goods are to be raised in	a. TAMS	
		b. FOIS	b.
		c. IPAS	
		d. Manually	
26	Mode of payment for transporting liquid oxygen tankers commonly called Oxygen tankers	a. Freight Advancement scheme by other central govt.	
		b. Freight Advancement Scheme by state govt	b.
		c. E payment by central govt – other dept	
		d. E payment by state govt.	
27	Which of the following is not a debit entry in the Station Balance sheet	e. Monthly details of UTS	
		a. Monthly details of Parcel	
		b. Monthly details of Cash	c.
		c. Monthly details of PRS	
28	What is the periodicity in which the TIAs work must be test checked by an Accounts officer?	a. Once in 3 months	
		b. Once in 6 months	
		c. Once in 12 months	c.
		d. Once in 24 months	
29	What is the periodicity of	e. Monthly	a

	preparation of online Goods Station Balance Sheet	a. Fortnightly	
		b. Weekly	
		c. Bi monthly	
30	IRCTC is	a. PSU	a
		b. Autonomous body	
		c. Statutory body	
		d. Subordinate office	
31	STS stands for	a. Station to station rates	a.
		b. Station to service rates	
		c. Station to supply rates	
		d. Station to suburb rates	
32	STS is applicable Choose the correct alternative	a. For specific O-D pairs	
		b. For specific commodities	
		c. Both a and b	c.
		d. Only a	
33	Periodicity of TIA inspection is: (Tick the closest correct answer)	e. Once every month for a large station	
		f. Once every month for a small station	
		g. As determined by the Accounts Officer	c.
		h. None of the above	
34	Error sheets against stations are raised by	a. Traffic Accounts office	a.
		b. TIA during the inspection of a station	
		c. Commercial office of the zonal headquarter	
		d. Commercial office of the division	
35	Annual Statistical Statement 40 deals with	a. Number of staff in Railways	a
		b. Operating statistics	
		c. Wagon statistics	
		d. Fuel statistics	
36.	Choose the correct alternative: For apportionment of passenger earnings,	a. Only the basic fare should be considered	a.
		b. Ticket fare including	

		reservation charges, superfast charges should be considered.	
		c. Pilgrim taxes must also be apportioned	
		d. PRS, UTS and Printed Card tickets should be apportioned	
37.	____ % of apportionment is done for luggage	a. 100	
		b. b.0	b
		c. c.25	
		d. d.50	
38.	New traffic under STS scheme is	a. Traffic offered to rail by a new rail user s.t. crossing the benchmark NTKM for the commodity	
		b. New commodity offered by an existing customer	
		c. Commodity offered for a new OD pair by an existing customer	
		d. All the above	d
39	Wharfage and Demurrage returns should be checked at least ..... in the Traffic Accounts office	a. 5%	a
		b. 10%	
		c. 50%	
		d. 100%	
40.	Choose the incorrect alternative Excluded commodities under STS scheme include	a. Iron ore	
		b. Commodity classes more than 100	b.
		c. Main commodity head Coal and COke	
		d. POL	
41.	Tejas Express runs between	a. New Delhi and Lucknow	a.
		b. New Delhi and Mumbai	
		c. New Delhi and Kolkata	

		d. New Delhi and CHennai	
42.	Annual Statistical Statement 40 deals with	a. Number of staff in Railways	a
		b. Operating statistics	
		c. Wagon statistics	
		d. Fuel statistics	
43. .	Choose the incorrect alternative Rail Drishti provides information on	a. Freight earnings	
		b. Freight loading	
		c. Expenditure	
		d. Staff grievances	d
44.	Bharat Gaurav trains aim to	a. Showcase heritage of India by running theme based circuit trains	
		b. Registered Service Providers will be provided ICF rakes under the Right to Use	
		c. Registered Service providers can also outrightly purchase rakes	
		d. All the above	d
45.	Automobiles are transported in which of the following wagons	a. NMG	a
		b. BOXn	
		c. BCCN	
		d. Flats	
46.	Vistadome coaches are those (Choose the most correct alternative)	a. Superfast trains	
		b. Fitted with roof top glasses	b
		c. Postal vans	
		d. None of the above	
47.	Station redevelopment is to be carried out	a. EPC	a
		b. PPP	

		c. Both a and b	
		d. Only a	
48.	VIKALP scheme is for	a. Freight operators	
		b. Waitlisted passengers	b
		c. Women passengers	
		d. Unreserved ticketing	
49.	Yatri Mitra Sewa scheme is for	a. Booking wheel chairs	a
		b. Booking vacant berths	
		c. For booking retiring rooms	
		d. None of the above.	
50.	7A Monthly statistical statement deals with	a. Originating freight in a zonal railway	a
		b. Carried freight in a zonal railway	
		c. Originating passenger in a zonal railway	
		d. Carried passenger in a zonal railway	

RMC AND AOBS			
1.	RMC traffic deals with	a. Revenue Earning Traffic	
		b. Traffic booked on Full Tariff Rates	
		c. Commercial Traffic	
		d. Railway Material and Consignment	d.
2.	Accounts Office Balance Sheet (AOB) is prepared for	a. To account and watching the progress of realization of carriage bills	
		b. To account items of earnings received otherwise than through station Balance sheet	
		c. To account total earnings of a zonal railway	
		d. Both A & B	d.
3.	Defense and postal dues are cleared by	a. RBI book adjustment	a.
		b. Payment through cheque	
		c. NEFT/ RTGS	

		d. On line clearance	
4.	In the context of Accounts Office Balance Sheets (AOB), Scrutiny of Cash vouchers /Warrants with regard to discrepancies is done to check:	a. Non-quoting of full particulars of transaction.	
		b. Vouchers bearing no stamp/sign.of the issuing authority	
		c. Not honoring the vouchers beyond their validity period.	
		d. All of the above	d.
5.	Military free warrants IAFT 1752 is issued for the purpose	a. Small parties/Families	
		b. Recalling coast guard personnel from deputations	
		c. Individual	c.
		d. None of the above	
6.	Pink slip issued by RBI (CAS), Nagpur is related to	Bank Advice	
		Bank clearance memo	b.
		Invoices	
		All of the above	
7.	Transactions (CA-209) deals with	Inter Railway Transactions	
		Intra Railway Transactions	b.
		Cash Transactions	
		None of the above	
8.	Transactions (CA-63) deals with	Inter Railway Transactions	a.
		Intra Railway Transactions	
		Cash Transactions	
		All of the above	
9.	Military Warrant form IAFT 1711 is used for	Only for carrying military personnel	
		Only for reserving special troops	
		Only for carrying Military Stores, Parcel & Luggage	c.
		All of the above	
10.	Rate of commission charges levied on warrants are prescribed each year by	Traffic Accounts office itself	
		Railway Board	b.
		HQ office	
		None of the above	
11.	Warrants credit facility extended to	Private Parties only	
		Govt. Departments only	b.
		Both A & B	
		None of the above	
12.	Balances under AOB should *normally* be cleared within how many months?	6 months	
		4 months	
		12 months	
		3 months	d.
13.	On occasions, the Government depts. dispute the debits such as those arising from revision charges for haulage of postal vehiclesshould promptly be	HOD traffic Accounts office	
		General Manager	
		Railway Board	c.
		None of the above	

	reported to		
14.	Settlement of RMC bills both Coaching & Goods are done through	Payment through cheque/ NEFT/ RTGS	
		Book Adjustment	b.
		RBI book adjustment	
		None of the above	
15.	AOB Balances of each month are entailed in which part of Traffic Book	Station Accounts	
		Adjustment or Division Sheets	
		Ledger account of the Home Railway	c.
		Abstract of Earning and Statement of Balances.	
16.	Carriage Bills are: 1.Those prepared by Stations from Warrants and Credit notes received daily from stations with the Cash Remittance Notes 2. Those prepared from Advices and statements received from departments, etc. by Traffic Accounts Office 3.Those prepared by Traffic Accounts office from Warrants and Credit notes received daily from stations with the Cash Remittance Notes	a. 1 only	
		b. 2 only.	
		c. 2&3 only	c
		d. 1&2 only	
17.	Closing balance of Accounts Office Balance Sheet represents	a. Carriage bills for which Bills raised but not realized	
		b. Vouchers kept pending (VKP)	
		c. Unrealized Station Outstanding	
		d. Both (A) & (B) above	d.
18.	Realization of Claims on account of carriage Bills due to Railway from other departments is the:	a. Responsibility of Traffic Accounts Department	a.
		b. Responsibility of Commercial Department	
		c. Both (A) & (B) above	
		d. None of the above	
19.	Commission charges accrued on defense warrants and shown separately should be:	a. Credited to TA (E) Demand no. 3	a.
		b. Should be treated as Misc. Receipts	
		c. should be credited to Passengers	
		d. All of the above	
20.	Commission charges are not levied on:	a. Police warrants	
		b. High Official Requisitions	b.

		c. Para-Military Forces	
		d. Both (A) or (B)	
21.	Commission charges (Civil) accrued on Para-military Forces warrants and shown separately should be:	a. Credited to Misc. Earning	a.
		b. Should be treated as Misc. Receipts	
		c. Should be credited to Passengers	
		d. All of the above	
22.	Carriage Bill denotes:	a. A claim prepared by the party that renders the services.	a.
		b. A claims prepared by the party that receives the services.	
		c. Commercial Document sent by the buyer to the seller	
		d. None of the above	
23.	Monitoring & Receipt of cash vouchers from stations & further disposal of the samefor audit &accountal in the Balance Sheet are dealt with by:	a. Balance Sheet Section	
		b. Bill compilation Section	
		c. Accounts Office Balance Sheet (AOB) section	c.
		d. None of the above	
24.	Accounts Office Balance Sheet (AOB) is a:	a. Bills Receivable Account in Commercial Book-Keeping.	a.
		b. Commercial Document sent by the seller to the buyer.	
		c. Both (A) & (B)	
		d. None of the above	
25.	A Bank Advice refers to:	a. It is advice prepared by HQ office to RBI (CAS) Nagpur.	
		b. It is about debit transactions towards an account including details on dates, amounts, charges, etc.	b.
		c. Both (A) & (B)	
		d. None of the above.	
26.	Misc. Revenues received otherwise than through the balance sheet are incorporated in AOB through:	a. Misc Expenditure Register	
		b. Misc. Deposit Register	
		c. Misc. Earning Register	c.
		d. All of the above	
27.	HORs are a credit facility extended to:	a. Higher officials of other Govt.departments	a.
		b. Higher Official of embassies	
		c. Higher Officials of Railway Board	
		d. None of the above	
28.	Accounts office Balance sheet (AOB) Opening Balance represents:	a. Unrealized Station Outstanding	
		b. Closing Balance of the	b.

		previous month	
		c. Unrealized Demands Recoverable	
		d. All of the above	
29.	Carriage bills against Controller of Defence Accounts should be prepared in:	a. Form A-2908	a.
		b. Form A-2907	
		c. Form A-2903	
		d. Form A-2904	
30.	All carriage bills except those against the Controller of Defense Accounts should be prepared in:	a. Form A-2908.	
		b. Form A-2907	b.
		c. Form A-2903	
		d. Form A-2904	
31.	Full form of AOB in railway is	a. Accounts Office Balance	
		b. Accounts Office Balance Sheet	b.
		c. Any other business	
		d. Advanced Operating Base	
32.	Amount of pending vouchers (VKP) is _____entry of AOB:	a. Debit Entry	a.
		b. Credit Entry	
		c. Both (A) & (B) above	
		d. None of the above	
33.	Accounts Office Balance Sheet is defined in paragraph:	a. 2909 of Account Code part II	a.
		b. 2911 of Account Code part II	
		c. 2922 of Account Code part II	
		d. None of the above	
34.	Defense warrant IAFT 1709A is issued to:	a. Reserved Troops Carriage & Spl. Trains	
		b. Concessional Voucher Form D for military officers travelling on leave at their own expenses and for their families.	b.
		c. To coast guard personnel on deputations for travel on duty and when recalled from leave.	
		d. None of the above	
35.	Carriage Bills are prepared from:	a. Prepared from Cash vouchers	
		b. Prepared from advices & Statements	
		c. Prepared from Cash Receipt Notes	
		d. Both (A) & (B)	d.
36.	Error Sheet is issued by	a. Traffic accounts office to stations	a
		b. Traffic accounts office to HQ Books section	
		c. Traffic Accounts office to Division	
		d. Traffic accounts office to Commercial office in HQ	

37.	Which of the following is not a debit entry in the Accounts Office Balance Sheet?	a. Opening Balance	
		b. Amount of Carriage Bills	
		c. Amount of pending vouchers	
		d. Cash	d.
38.	Which of the following is <u>not correct</u> about railway material?	a. It should be treated as a public commodity	
		b. No Railway Receipt is required	b
		c. The charges should be accounted for in Credit note	
		d. Concession is provided if departmental wagon is used	
39.	A RMC rake carrying different classes of commodities will be charged at 1. It will be charged on wagon basis 2. In case of more than one commodities, the highest class will be charged	a. Only 1 is correct	
		b. Only 2 is correct	
		c. Both 1 and 2 are correct	c.
		d. No charge is levied being railway commodity	
40.	Choose the correct alternative for the following statement : "Surcharge for wagon load, Busy Season, Development charges are not to be levied for RMC traffic" . The statement is:	a. The statement is true since RMC is to be charged as public traffic	
		b. The statement is false.	
		c. The statement is partly true as only busy season is charge is leviable.	b.
		d. None of the above.	

Chapter 5

1. What percentage of Free Service Way Bills issued during one complete period be examined by TIA
   a. 5%
   b. 10%
   c. 15%
   d. 20%
   Ans a

2. Which Authority should witness and attend the auction of lost property at stations
   a. ISA
   b. TIA
   c. SO
   d. ASV
   Ans b

3. The Checking of Wagon Transfer Register can be done on which Platform
   a. IPAS
   b. TAMS
   c. FOIS
   d. None
   Ans c

4. What percentage must be Test Checked by TIA for collected RRs during days of broken period
   a. 50%
   b. 70%
   c. 90%
   d. 100%
   Ans d

5. The RRs are prepared on the basis of
   a. Actual Weight
   b. Tare Weight
   c. Declared Weight
   d. Gross Weight
   Ans a

6. How many Outward RRs of container traffic are selected by TIA for checks in A Class Station.
   a. 5
   b. 10
   c. 15
   d. 20
   Ans b

7. How many Outward RRs of container traffic are selected by TIA for checks in B Class Station.
   a. 5
   b. 10
   c. 15
   d. 20
   Ans a

8. What is done if there is no Balance sheet is received by station
   a. Previous Month is considered
   b. Ignored
   c. Approximate Balance Sheet prepared
   d. None
   Ans c
   Medium

9. What does Closing Balance of Traffic account represent
   a. Apportioned Earning
   b. Unrealized Earnings
   c. Originating Earnings
   d. Gross Earnings
   Ans d

10. How is earnings incorporated into General Books.
    a. Through JV
    b. Through Transfer
    c. Through Banks
    d. None
    Ans a

11. The earnings which are considered at IR level are
    a. Apportioned
    b. Originating
    c. Reciepts
    d. Booked
    Ans b

12. For what purpose, a Test Balance Sheet is prepared
    a. To test accuracy of Balance Sheet
    b. To prepare an unavailable Balance Sheet
    c. For Broken Period of a month
    d. None
    Ans c

13. On what account the Commisioned Charges on Warrants are charged

a. OCH
b. Sundry
c. Misc Reciepts
d. None
Ans b

14. The invoices Accountal in Frieght Movemet is done on what platform
    a. IPAS
    b. ARPAN
    c. AFRES
    d. FOIS
    Ans d

15. Which are the three parties in cases of payment by Tri party?
    a. Party, Railway and Bank
    b. Party, RBI Railway
    c. Party, RBI, Bank
    d. None
    Ans a

16. What Does U stand for in the term FAUC
    a. User
    b. Usage
    c. Undercharge
    d. Uniform
    Ans c

17. What Does O stand for in the term FAOC
    a. Othercharge
    b. Office Charge
    c. Overcharge
    d. Outstanding
    Ans c

18. What kind of charges are levied for detaining privately owned wagons on Railway Lines
a. Stacking
b. Stabling
c. Demmurage
d. Wharfage
Ans b

19. Charges levied for detaining wagons beyond free time are called
    a. Stacking
    b. Stabling
    c. Demmurage
    d. Wharfage
    Ans c

20. The Originating Frieght revenue is represented in which statement
    a. 6a
    b. 6b

c. 7a
d. 7c
Ans a

21. Parcel Traffic is Accounted in which earnings
a. OCH
b. Sundry
c. Passenger
d. Goods
Ans a

22. TTE Earning is Accounted in which earnings
a. OCH
b. Sundry
c. Passenger
d. Goods
Ans a

23. Luggage Earning is Accounted in which earnings
a. OCH
b. Sundry
c. Passenger
d. Goods
Ans a

24. Reservation Charge is Accounted in which earnings
a. OCH
b. Sundry
c. Passenger
d. Goods
Ans a

25. Retiring Room Charge is Accounted in which earnings
a. OCH
b. Sundry
c. Passenger
d. Goods
Ans b

26. AdvertisementCharge is Accounted in which earnings
a. OCH
b. Sundry
c. Passenger
d. Goods
Ans b

27. Railway Land Lease Charge is Accounted in which earnings
a. OCH
b. Sundry
c. Passenger
d. Goods

Ans b

28. On which kind of earning does the operating ratio is calculated?
    a. Apportioned
    b. Originating
    c. Both
    d. None
    Ans a

29. The Classification of any commodity is dealt with by which authority?
    a. PAC
    b. RB
    c. RRB
    d. Railway Rate Tribunal
    Ans d

30. What method is used in Traffic costing in Railways?
    a. Progress Costing
    b. Operating Costing
    c. Job Costing
    d. Batch Costing
    Ans b

31. What does M stand in the Goods Account Term MPA
    a. Machine
    b. Man
    c. Management
    d. Manual
    Ans a

32. What does T in STBS Term stand for
    a. Train
    b. Ticket
    c. Test
    d. Token
    Ans b

33. What does N means in the term RRN
    a. Note
    b. National
    c. Notional
    d. Number
    Ans a

34. What does U in the term UTS means
    a. Universal
    b. Unified
    c. Unidentified
    d. Unreserved
    Ans d

35. What is the clerkage charge on cancellation of o P Way Bill
    a. Rs 50
    b. Rs 30
    c. Rs 10
    d. Rs 1
    Ans c

36. What is the clerkage charge on cancellation of unreserved ticket.
    a. Rs 50
    b. Rs 30
    c. Rs 10
    d. Rs 1
    Ans b

37. On which abstract does the Sundry charge is levied?
    a. Abstract X
    b. Abstract Y
    c. Abstract Z
    d. Abstract A
    Ans c

38. Which of the following has a mandate to issue reservation ticket,
    a. YTSK
    b. JTBS
    c. STBS
    d. GTBS
    Ans a

39. What does R in the term ROPD stand for
    a. Return
    b. Route
    c. Rate
    d. Refund
    Ans d

40. What fraction of Base Fare is charged in the PTO
    a. ½
    b. 1/3
    c. ¼
    d. 1/5
    Ans b
    Easy

41. On which of the following commodities the Busy Season Charge is Levied
    a. Coal
    b. Coke
    c. Container
    d. POL
    Ans d

42. What is the Wagon Load Class for a train load class of upto class LR
    a. Class 140
    b. Class 120
    c. Class 130
    d. Class 110
    Ans b

43. What is the limit of free luggage in Kgs carried in Sleeper Ticket?
    a. 40
    b. 50
    c. 60
    d. 70
    Ans a

44. What is the minimum limit of Tatkal Charge in Rs for a Sleeper Class Ticket?
a. 100
b. 200
c. 300
d. 400
Ans a

45. What is the maximum limit of Tatkal Charge for a Sleeper Class Ticket?
    a. 100
    b. 200
    c. 300
    d. 400
    Ans b

46. Which kind of Traffic involves the issuance of e-RR?
    a. Passenger
    b. Luggage
    c. Parcel
    d. Goods
    Ans d

47. For booking a special train/coach, what is the minimum distance limit set forth in kms
    a. 600
    b. 500
    c. 400
    d. 300
    Ans b

48. A time limit set up for UTS ticket to be cancelled in hrs from time of issue is
    a. 1
    b. 2
    c. 3
    d. 4
Ans c

49. The limit set for granting refund for a reserved ticket in hrs from the departure of the train is
    a. 2

b. 3
c. 4
d. 5
Ans b

50. The limit set for granting refund for an RAC ticket in hrs from the departure of the train is
    a. 1/2
    b. 1
    c. 3/2
    d. 2
    Ans a

51. What part of Traffic Book deals with Station Accounts
    a. Part A
    b. Part B
    c. Part C
    d. Part D
    Ans a

52. What part of Traffic Book deals with Station Accounts
    a. Part A
    b. Part B
    c. Part C
    d. Part D
    Ans a

53. What part of Traffic Book deals with Abstract of Earnings and Balances
    a. Part A
    b. Part B
    c. Part C
    d. Part D
    Ans C

54. What part of Traffic Book deals with the result Apportionment of TrafficEarnings
    a. Part A
    b. Part B
    c. Part C
    d. Part D
    Ans c

55. Abstract X deals with what kind of Earnings
    a. Passenger
    b. Goods
    c. OCH
    d. Sundry
    Ans c

56. The Maximum limit of Tatkal charges for 2 AC Class Ticket in Rs is
    a. 400
    b. 500
    c. 450

d. 550
Ans B

57. The Minimum limit of Tatkal charges for 2 AC Class Ticket in Rs is
a. 300
b. 400
c. 500
d. 600
Ans b

58. The Maximum limit of Tatkal charges for 2 AC Class Ticket in Rs is
a. 300
b. 400
c. 500
d. 600
Ans c

59. The Minimum limit of Tatkal charges for 3 AC Class Ticket in Rs is
a. 300
b. 400
c. 500
d. 600
Ans a

60. The Maximum limit of Tatkal charges for 2 AC Class Ticket in Rs is
a. 300
b. 400
c. 500
d. 600
Ans b

61. The Minimum limit of Tatkal charges for AC Chair Car in Rs is
a. 100
b. 125
c. 150
d. 175
Ans b

62. The Maximum limit of Tatkal charges for AC Chair Car in Rs is
a. 200
b. 225
c. 250
d. 275
Ans b

63. What percentage of ticket charge is applied as Tatkal Charge for an AC Chair Car Class
a. 20%
b. 30%
c. 40%
d. 50%
Ans B

64. What percentage of ticket charge is applied as Tatkal Charge for 3 AC
    a. 20%
    b. 30%
    c. 40%
    d. 50%

65. What percentage of ticket charge is applied as Tatkal Charge for 2 AC
    a. 20%
    b. 30%
    c. 40%
    d. 50%
    Ans B

66. The Carrying Capacity is charged for what weigh of leased Parcel Traffic
    a. 21 Tonnes
    b. 22 Tonnes
    c. 23 Tonnes
    d. 24 Tonnes
    Ans C

67. What Wagon Regisration Fee is required for booking a parcel Van at time of indenting in Rs
    a. 4000
    b. 5000
    c. 6000
    d. 7000
    Ans b

68. What Wagon Registration Fee is required for booking a Full Parcel Train at time of indenting in Rs
    a. 100000
    b. 200000
    c. 300000
    d. 400000
    Ans a

69. What does T stand for in the Term NTKM
    a. Train
    b. Tare
    c. Ticket
    d. Tonne
    Ans d

70. Which authority is mandated to prepare the CTR
    a. Guard
    b. Station Master
    c. Loco Pilot
    d. Crew Controller
    Ans c

71. The Unit in which the Wagon Turn Around is expressed is
    a. Years

b. Months
c. Days
d. Hours
Ans d

72. Which Authority is mandated to inspect the initial earning related document at the station
a. SO
b. TIA
c. Both
d. None
Ans b

73. The minimum limit in which a TIA is required to work in a Day is
a. 6 Hrs
b. 8hrs
c. 10 hrs
d. 12 hrs
Ans b

74. The private cash carried by the official is recorded in which kind of record
a. Balance Sheet
b. MCR
c. Cash Book
d. Private Cash Register
Ans d

75. What percentage of check are required to be done regarding Name Change Register
a. 1%
b. 10%
c. 50%
d. 100%
Ans d

76. What percentage of check are required to be done regarding Group Booking Register
a. 1%
b. 10%
c. 50%
d. 100%
Ans d

77. The India Post PRS Location are checked by TIA in what frequency
a. Quarterly
b. Monthly
c. Bi Monthly
d. Yearly
Ans C

CHAPTER 6

1) Penalty recovered by TTE/TC from passengers travelling without ticket is called.

(A) Penalty
(B) Surcharge
(C) Excess Fare
(D) Excess charge

2) Account Current pertaining to coaching and goods traffic is a statement prepared monthly showing.

(A) Account showing the monthly earnings of Chg & Goods
(B) Account showing the monthly expenditure of Capital & Revenue
(C) Account showing the monthly Excess/Shortfall of both earnings & Expenditure compared with Budget grant
(D) Account showing the monthly earnings on account of Chg & Goods

3) Advice of Internal Check is

(A) Acknowledgement given to station indicating receipt of station Balance sheet in TAO.

(B) Compares the closing balance as shown by the station in the balance sheet by the station with that of arrived at by the accounts office.
(C) Comparison of both Debit & Credit of station balance sheet with figures inGeneral books.
(D) None of the above

4) 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

5) The Head Balance sheet transfers operated in
(A) Transfer Transactions
(B) Traffic Book
(C) Book Adjustments
(D) Traffic Suspense

6) Traffic which passes over a railway but neither originates nor terminates onthat railway is called for that railway
(A) Traffic not pertains to that Railway
(B) Mixed traffic
(C) Preferential traffic
(D) Cross traffic

7) 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

8) Accounts Office Balance Sheet (AOB) is prepared for
(A) To account and watching the progress of realisation of carriage bills
(B) To account items of earnings received other than through station Balancesheet
(C) To account total earnings of a zonal railway
(D) None of the above

9) 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

10) Opening balance of the station balance sheet of a month will be
(A) Station Imprest Cash Balance of previous month
(B) R Notes balance not acknowledged by Cash Office
(C) Closing balance of previous month
(D) Admitted & Disputed debits balance of previous month

11) The station cash collected remitted in cash office through
A) Voucher Remittance Note
B) Treasury Remittance Note
C) Cash remittance note.
D) Cash Transmit Note for Misc. Receipts

12) The following is the dummy entry in station balance sheet
(A) Outward Paid
(B) Inward Paid
(C) Inward To-Pay
(D) Siding Charges

13) Traffic suspense denotes
(A) Suspense balances to be cleared
(B) C R Note acknowledgements not received from Cash Office
(C) Unrealised accrued earnings
(D) Admitted debits to be cleared

14) 7A statistical statements prepared for
(A) Originating Passenger Earnings
(B) Origination Local & Foreign Earnings
(C) Originating Parcel Earnings
(D) Originating goods earnings

15) 6A statistical statements prepared for
(A) Originating Passenger Earnings
(B) Origination Local & Foreign Earnings
(C) Originating Parcel Earnings
(D) Originating goods earnings

16) DTC (Daily Trains cash cum summary book) maintained by
(A) Commercial Inspector
(B) Station Master
(C) Divisional Commercial Office
(D) Train Clerk

17) Apportionment of earnings is based on
(A) Number of trains carried
(B) Tonnage Carried
(C) Distance involved in each railway
(D) Earnings per rake

18) Cost of Monthly Season ticket is equal to
(A) 30 Single Journey Tickets
(B) 25 Single Journey Tickets
(C) 20 Single Journey Tickets
(D) 15 Single Journey Tickets

19) Quarterly season ticket is how many times of monthly season tickets
(A) 3.0 times
(B) 2.7 times
(C) 2.5 times
(D) 2.3 times

20) A season ticket can be issued normally up to a maximum distance
(A) 200 KMs
(B) 150 Kms
(C) 125 KMs
(D) 100 KMs

21) Minimum distance for sleeper class journey ticket
(A) 500 KMs
(B) 400 KMs
(C) 300 KMs
(D) 200 KMs

22) Alpha Code available on the top portion of the UTS ticket denotes.
(A) security code
(B) Number Tickets issued in the counter
(C) Gross & Net Cash available with counter
(D) vouchers available with counter

23) Part A of the traffic book denotes
(A) Adjustment or Division Sheet
(B) Ledger Account of the Home Railway
(C) Abstract of Earnings and statement of balances
(D) Station Accounts

24) Part B of the traffic book denotes
(A) Adjustment or Division Sheet
(B) Ledger Account of the Home Railway
(C) Abstract of Earnings and statement of balances

(D) Station Accounts

25) Part C of the traffic book denotes
(A) Adjustment or Division Sheet
(B) Ledger Account of the Home Railway
(C) Abstract of Earnings and statement of balances
(D) Station Accounts

26) Part D of the traffic book denotes
(A) Adjustment or Division Sheet
(B) Ledger Account of the Home Railway
(C) Abstract of Earnings and statement of balances
(D) Station Accounts

27) Part A of the traffic book posted from
(A) Station balance sheets
(B) Accounts Office Balance sheets
(C) JTBS Balance sheets
(D) Figures certified by Internal check sections

28) Error sheet prepared for
(A) Authorizing the station to take special credit
(B) Advising the station to submit returns & other documents
(C) Advising the station discrepancy in Closing Balance
(D) Apparent financial loss noticed during internal check in TAO is communicatedthrough an error sheet

29) Disputed/not admitted debits are withdrawn through
(A) Remission Order
(B) Credit advice note.
(C) Refund Order
(D) Certified Over Charge sheet

30) Station balance sheet is the personal accounts of
A) Station Master
B) DCM
C) ACM
D) Commercial Inspector or CMI

31) RMC traffic deals with
(A) Revenue Earning Traffic
(B) Traffic booked on Full Tariff Rates
(C) Commercial Traffic
(D) Railway Material and Consignments

32) JTBS stands for
(A) Journey Ticket Booking System
(B) Journey Travel Booking System
(C) Jan Sadharan Ticket Booking Sewak
(D) None of the above

33) YTSK stands for
A) Yatri Tour Service Kendra
B) Yuva Tickets Seva Kendra
C) Yuva Tour Service Kiosk
D) Yatri Tickets Seva Kendra

34) Overcharge sheets means
(A) Excess Charges Sheet
(B) Excess Fare Sheet
(C) Prepared to refund the excess charges collected from the customer.
(D) Penalty and over charges collected from the customer

35) Demurrage charges are collected towards
A) Detention to Engine
B) Consignments detained in Railway Premises
C) Detention of Rolling Stock
D) Damages to Rolling Stock

36) Wharfage charges are collected towards
(A) Detention to Engine
(B) Consignments detained in Railway Premises
(C) Detention of Rolling Stock
(D) Damages to Rolling Stock

37) Brown 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

38) 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

39) 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

40) Gross receipts is equal to
A) Earnings from Passenger, Goods & Sundries
B) Earnings from Passenger, Other Coaching Goods & Sundries
C) Gross earnings minus suspense
D) None of the above

41) 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

42) 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

43) TCW (traffic cash witness) belongs to
(A) Accounts Department
(B) Commercial Department
(C) Audit Department
(D) Operating Department

44) Percentage of concession for handicap passenger
(A) 75%
(B) 50%
(C) 25%
(D) 80%

45) Nodal railway for apportionment of earnings
(A) WR
(B) CR
(C) SCR
(D) NR

46) Amount of compensation payable to victim in railway accidents cases
(A) 9 lakhs
(B) 10 lakhs
(C) 15 lakhs
(D) 8 lakhs

47) The basic concept of EOL (engine on load) is
(A) Railway Engines Leased to Private siding.
(B) Engines procured by sidings used for loading/unloading of rakes.
(C) Engine available to customer for their loading and unloading activities duringfree time.
(D) Railway Engines provided to released loaded rakes

48) Charges payable by Container traffic is
(A) Freight charges
(B) Haulage charges
(C) Trip charges
(D) Punitive charges

49) LTTC means
(A) Long Term Traffic Contract
(B) Long Time Tenure Contract
(C) Long Term Train Contract
(D) Long Term Tariff Contract

50) TEFD means
(A) Terminal Empty Flow Direction
(B) Traffic Empty Flow Direction
(C) Train Empty Flow Direction
(D) Traditional Empty Flow Direction

51) FOIS means
(A) Freight Organization and Innovation System
(B) Freight Operations and Information System
(C) Freight Operators and Information Scheme
(D) Freight Operators and Innovative System

52) 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

53) What is e-RD.
(A) Electronic Refund of Deposit
(B) Electronic Refund of Wagon Demand Registration Fee
(C) Electronic Registration of demand for wagons
(D) Electronic Reconciliation of Deposits

54) The three parties involved Tripartite agreement in case of e-payment
(A) Railways, Customer & Bank
(B) Railways, Cosignor & Consigee
(C) Accounts, Commercial & customer
(D) Customer, Bank and RBI

55) Percentage of GST chargeable on AC classes in coaching .
(A) 18%
(B) 12%
(C) 5%
(D) 0%

56) Standard rake size of BOXN wagons
(A) 60 wagons
(B) 59 wagons
(C) 58 wagons
(D) 42 wagons

57) Standard rake size of BCN wagons
(A) 60 wagons
(B) 59 wagons
(C) 58 wagons
(D) 42 wagons

58) STS stands
(A) Station To System Rate
(B) Station Terminal Station Rate
(C) Station To Station Rate
(D) Station Through Station Rate

59) What is the maximum percentage of discount allowed in the STS scheme
(A) 25%
(B) 30%
(C) 20 %
(D) 15 %

60) Operating ratio is
(E) Total Expenditure/ Total Earnings X 100
(F) Ordinary Working Expenses /Gross Earnings X 100
(G) Ordinary Working Expenses/Gross Receipts X 100
(H) Total Expenditure/Gross Receipts X 100

61) Accounts staff authorised to inspect the basic records at station by
(A) SSO(A)
(B) ISA
(C) TIA
(D) ASV

62) The following items of earnings are not to be Accounted in station earnings
(A) Coaching
(B) Other coaching
(C) Goods
(D) Sundries

63) Nodal bank for door step banking authorised by IR
(A) RBI
(B) UBI
(C) BOI
(D) SBI

64) Advance Reservation Period in case of passenger booking
(A) 60 days
(B) 90 days
(C) 120 days
(D) 150 days

65) The validity of privilege pass is
(A) 3 months
(B) 4 months
(C) 5 months
(D) 6 months

66) First A pass holders can travel in I AC on privilege account on payment of
(A) Difference of fares between I AC and II AC classes
(B) 50% of difference of fares between I AC and II AC classes
(C) One third of difference of fares between I AC and II AC classes
(D) 25% of difference of fares between I AC and II AC classes

67) MGR scheme means
(A) Minimum Guarantee Revenue Scheme
(B) Merry go Round scheme
(C) Minimum Goods Revenue Scheme
(D) None of the above

68) Earnings are classified into how many groups.
(A) 2 groups (Coaching & Goods)
(B) 4 groups (Coaching, Other Coaching, Goods & Sundry other earnings)
(C) 3 groups (Coaching, Goods and Sundry other earnings)
(D) 1 group (Traffic/Revenue Earnings)

69) The period of LTTC agreement
(A) 3 years
(B) 2 years
(C) 5 years
(D) 10 years

70) LTTC scheme allows rebate for the following pairs
(A) Retention of traffic and incremental traffic
(B) Retention traffic only
(C) Incremental traffic only
(D) Outward traffic only

71) In LTTC scheme, the minimum eligibility condition
(A) 4 MT
(B) 3 MT
(C) 2 MT
(D) 1 MT

72) Under LTTC scheme, the eligibility rebate for retention of traffic
(A) 4 MT
(B) 5 MT
(C) 6 MT
(D) 10 MT

73) Revenue sharing for Green field PFT starts after _ years after notification ofPFT.
(A) 2 Years
(B) 3 Years
(C) 5 Years
(D) 10 Years

74) Revenue sharing for Brown field PFT starts after _ years after notification ofPFT.

(A) 2 Years
(B) 3 Years
(C) 5 Years
(D) 10 Years

75) Terminal Charges payable to PFTs
(A) Rs.16/- per tonne
(B) Rs. 20 per tonne
(C) Rs. 30/- per tonne
(D) Rs.40 per tonne

76) Agreement period for PFT --- years
(A) 10 years
(B) 20 years
(C) 30 years
(D) 25 years

77) The percentage of discount in case of Wagon Investment Scheme
(A) 10 %
(B) 15%
(C) 20 %
(D) 25%

78) Agreement period in wagon investment scheme
(A) 10 years
(B) 20 years
(C) 25 years
(D) 30 years

79) The following is not a component of Traffic suspense
(A) Stations Outstandings
(B) AOB outstanding
(C) Cash in Transit
(D) Bills Recoverable

80) Accounts office Balance sheet closing balance represents
(A) Unrealized Station Outstandings
(B) Unrealized Carriage Bills
(C) Unrealized Bills Recoverable
(D) Unrealized Demands Recoverable

Answer key

1C	2A	3B	4C	5B	6D	7B	8A	9C	10C	11C
12B	13C	14D	15A	16B	17C	18D	19B	20B	21D	22C
23D	24A	25B	26C	27A	28D	29C	30A	31D	32C	33D
34C	35C	36B	37B	38A	39D	40B	41A	42D	43B	44A
45A	46D	47C	48B	49D	50D	51B	52A	53C	54A	55C
56B	57D	58C	59B	60B	61C	62D	63D	64C	65C	66C
67B	68C	69C	70A	71D	72B	73C	74A	75B	76C	77B
78B	79D	80B								

CHAPTER 7

1 The Duties of TIAs are of such nature that calls for the----------

1. A) Special initiative
2. B) Vigilance
3. C) Tact & Watchful ness
4. D) All of the above

Answer : D

2 The TIAs should pay attention while checking the records of Stations that _____

A) The returns submitted by the Stations to the Accounts office have been correctly prepared

B) The figures furnished are in accordance with the initial documents and maintained efficiently and relied upon and used as evidence in a court of law

C) Both (A) & (B) are correct

D) Both (A) & (B) are not correct Answer : C

3 The TIAs are responsible to check and exercise _____

A) A critical check over the transactions as recorded in the initial records which do not come under the purview of Accounts Office check.

B) Take initiative, show dedication, constant effort and be on the alert to trace any fraud

C) Both (A) & (B) are correct

D) Both (A) & (B) are not correct Answer : C

4 As advisors at stations, the TIAs are also responsible to _____

A) Provide reasonable assistance/guidance to the station staff by way of clarifications and interpretation of rules and regulations

B) The duties of Accounts Inspectors are solely to find fault and not to educate, instruct and help staff towards better performance

C) Both (A) & (B) are correct

D) Both (A) & (B) are not correct Answer : A

5 To carry out checks by TIAs, which include Train Checks, Surprise Inspections of Stations, Goods Depots, Sidings etc., the TIA should carry _____

1. A) Checking Authority Card
2. B) Identity Card issued by AO
3. C) Checking Authority cum Identity Card
4. D) Permission letter from the respective HOD

Answer : C

6 The TIAs are expected to work not less than ------hours a day, ---------- time.

1. A) 6 Hours a Day: No scheduled travelling
2. B) 8 Hours a Day: No scheduled travelling
3. C) 6 Hours a Day: Excluding travelling
4. D) 8 Hours a Day: Including travelling

Answer : B

7 TIAs are required to maintain-------showing the movement of work done and forecast of movements for the next period and the advice in prescribed format sent to HO not later than the beginning day of the succeeding week.

1. A) Movement Register
2. B) Field Book
3. C) Journal of Movement
4. D) Advice of Movements

Answer : C

8 The Rules regarding charging of Wharfage and Demurrage Charges on Coaching Traffic, PCEV etc., are dealt in

1. A) IRCA Coaching Tariff Part I Vol.III
2. B) IRCA Coaching Tariff Part II
3. C) IRCA Coaching Tariff Part III
4. D) IRCA Coaching Tariff Part IV

Answer : A

9 ----------contains the calculated rounded off fares for passenger trains for different classes for distances upto 5000KM, and beyond 5000KM, Station to Station fares for Rajdhani, Shatabdi etc.

1. A) IRCA Coaching Tariff Part I
2. B) IRCA Coaching Tariff Part II
3. C) IRCA Coaching Tariff Part III
4. D) IRCA Coaching Tariff Part IV

Answer : B

10 ----------contains various parcel rates VIZ / scales R,P & S upto 5000KMs. These rates are shown for 10 KG and multiples of 10 KG

1. A) IRCA Coaching Tariff Part I
2. B) IRCA Coaching Tariff Part II
3. C) IRCA Coaching Tariff Part III
4. D) IRCA Coaching Tariff Part IV

Answer : C

11 This is a common publication for Coaching and Goods Traffic containing detailed Rules for acceptance, booking , Carriage and delivery of all explosives and other dangerous goods

1. A) IRCA Coaching Tariff
2. B) IRCA Coaching Tariff - Special Items
3. C) IRCA Goods Tariff - Special Items
4. D) IRCA Red Tariff

Answer : D

12 As per the rules under IRCA Goods Tariff Part I Vol. II, a commodity which cannot be placed in any of the main commodity heads given in the Goods tariff, shall be charged

1. A) At the highest Class
2. B) At the Lowest Class
3. C) At Special Rate fixed by Zonal Railway
4. D) As per Rates communicated by Railway Board from time time

Answer : A

13 ----------contains freight rates per tonne for different class of commodities for distances upto 5000KMs. In the Annexure I, freight rates for selected commodities per tonne is given approximately for distances 500,1000 & 1500Km. In the Annexure II indicative freight rate for one rake for different type of commodities were given.

1. A) IRCA Goods Tariff Part I .Vol.1
2. B) IRCA Goods Tariff Part II
3. C) IRCA Goods Tariff Part III
4. D) IRCA Goods Tariff Part IV

Answer : B

14 _____ book contains special rules, rates and conditions for the conveyance of explosives and dangerous goods belonging to military department.

1. A) IRCA Military Tariff Vol.I
2. B) IRCA Military Tariff Vol.II
3. C) IRCA Military Tariff Vol.III
4. D) IRCA Military Tariff Vol.IV

Answer : B

15 --------- is published by the Railway Board and contains rules connected with Coaching traffic, booking and carriage of animals, birds, Railway's monetary liability and prescription of percentage charge and levy of various charges etc., with procedures for performing day to day work at stations.

A) Commercial Manual Vol.I

2. B) Commercial Manual Vol.II
3. C) Indian Railway Code for Traffic Department
4. D) Indian Railway Accounts Code Vol.II

Answer : A
16 As per the Schedule of Inspections TIAs are required to inspect 'A' Class

Stations A) B) C)

D) Answer : A

Stations year.

A) B) C) D)

once in every----- half year ending covering total -------in a financial

Four Months : Three Inspections Three Months : Six Inspections Six Months : Two Inspections Four Months : Four Inspections

once in every----- covering total -------in a financial year. Four Months : Three Inspections
Three Months : Four Inspections
Six Months : Two Inspections

Four Months : Four Inspections

17 As per the Schedule of Inspections TIAs are required to inspect 'B' Class

Answer : C
18 As per the Schedule of Inspections TIAs are required to inspect 'C' Class

Stations A) B) C)

D) Answer : B

once in every----- covering total -------in a financial year. Four Months : Three Inspections
Two Months : Six Inspections
Six Months : Two Inspections

Four Months : Four Inspections

19 As per the Schedule of Inspections TIAs are required to inspect 'D' Class Stations once in every----- covering total -------in a financial year.

A) Four Months : Three Inspections

2. B) Three Months : Four Inspections
3. C) Six Months : Two Inspections
4. D) Month : Twelve Inspections

Answer : D

20 Statement (A): TIAs should confine to verification of initial records at stations and examination of the Accounts. Statement (B):At times TIAs are responsible for compilation of accounts, collection of cash, issue of tickets and other allied works at stations.

1. A) Statement (A) is Correct
2. B) Statement (B) is Correct
3. C) Statements (A) & (B) are Correct
4. D) Statements (A) & (B) are not Correct

Answer : A

21 Statement (A): The nature and object of check exercised by the TIA on station accounts demands that his visits to the station should contain an element of surprise. Statement (B): The TIA should give intimation to the station staff of dates of their Impending inspection either on regular or on surprise.

1. A) Statements (A) & (B) are Correct
2. B) Statement (B) is Correct
3. C) Statements (A) & (B) are not Correct
4. D) Statement (A) is Correct

Answer : D

22 During the investigation of a fraud at stations, if it is suspected that any tampering of record is contemplated, the TIA has ----------relating to case and can take the record with him enquiry by issuing a---------- to custodian and other officials.

1. A) authority to impound certain or whole record : 'Seizure Memo'
2. B) authority to impound certain or whole record : acknowledgement
3. C) to take a recorded statement : memo
4. D) no authority to impound certain or whole record : letter to the

commercial department

Answer : A

23 The final report of fraud investigated by TIA should contain inter-alia --- ---showing the amount separately under each head of irregularity.

1. A) Statement of Charge
2. B) Statement of Loss
3. C) Statement of Responsibility of Staff

4. D) Statement of modus operandi

Answer : B

24 Every Book, register or return inspected should be initialled in RED INK and dated by the inspecting TIA, whether there has been any transaction or not since last inspection. Purpose of it is known as

1. A) Transaction Check
2. B) Objective Check
3. C) Evidence of check
4. D) Token of verification

Answer : C

25 Statement (A): While investigating the fraud, TIA should be careful to record the evidence completely and in such a way as to with stand the test of cross examination. Statement (B): The TIA should not make any statement either orally or in writing to the Commercial/Vigilance/RPF/Police authorities, if and when asked, without the express permission from Dy.CAO/T

1. A) Statement (A) is Correct
2. B) Statement (B) is Correct
3. C) Statements (A) & (B) are Correct
4. D) Statements (A) & (B) are not Correct

Answer : C

26 For the efficient discharge of duties every Inspector should maintain a -- ---------and ------- in which he should note every day the station inspected and a brief record of work done with particulars required for the Report

1. A) Field Note Book : Diary
2. B) Rough Note Book : Movement Register

C) Rate Advice : Diary

D) Field Note Book : Rate advice Answer : A

27 (A)Station Inspection Report should be made in 2 parts. Part I, a special report should cover areas other than those of prescribed check, dealing with procedural or administrative lapses and irregularities. (B)Part II deals with the report on prescribed check of Coaching and Goods Accounts of stations as per the prescribed formats

1. A) Statements (A) & (B) are Correct
2. B) Statements (A) & (B) are not Correct
3. C) Statement (A) is Correct
4. D) Statement (B) is Correct

Answer : C

28 The UTS(Un Reserved Ticketing system) involve sale through system and and maintaining of its accounts of sales, refunds, etc., progressively at a central server. Hence it is the responsibility of TIA to check the transactions in the system with

1. A) Daily Statement of Cancelled/Spl.Cancelled Tickets
2. B) Daily Statement of Non Issued Tickets
3. C) Daily Statement of Cash & Vouchers
4. D) All of the above

Answer : D

29 The TIA is responsible to check------with CBS at the time of opening of inspection of UTS location and same should be certified in the-----after reconciliation with cash information statement generated from the system

1. A) Cash on Hand ; Cash Book
2. B) Cash on Hand ; Ledger
3. C) Cash on Hand ; Remittance Note
4. D) Cash on Hand ; Intermediate Terminal Cash

Answer : A

30 While checking at the UTS counter, the TIA should ask the operator to generate an intermediate Terminal Cash ticket through 'Menu' for verification of --------

1. A) Cash at the CBS
2. B) Cash on Hand
3. C) Cash at the Counter
4. D) Personal Cash of Operator

Answer : C

31 While checking at the UTS counter, the TIA should ensure that the ------ ----of UTS printed ticket as shown in the ---------must tally with next ticket on

hand in the A)

B) C) D)

Answer : B

printer and there is no mismatch. Opening Number : ITC Ticket Closing Number: ITC Ticket Issued Ticket: ITC Ticket Cancelled Ticket: ITC ticket

32 TIAs are required to check system issued BPTs for selected and broken period dates for correctness of the distance and via route from daily/monthly BPT subject to a maximum of ----------

1. A) 10 BPTs per day
2. B) 5 BPTs per day

3. C) All BPTs issued on the day
4. D) BPTs issued for a particular pair of points

Answer : A

33 In the case of frequent issue of system based BPTs for a particular pair of points which are continuous shall be --------

1. A) Reported in his monthly report
2. B) Reported in his quarterly report
3. C) A special report to Dy.CAO/T
4. D) None of the above

Answer : C

34 It is checked to see by TIA that figures under various heads of Passenger earnings in the M9- Passenger classification summary should be taken into --------side of the Balance sheet and cross checked with -------for its correct ness.

1. A) Credit Side : Coaching Summary Book
2. B) Debit Side : Coaching Summary Book
3. C) Credit Side : Money Receipt Classification
4. D) Debit Side : Money Receipt Classification

Answer : B

35 It is checked to see, by TIA that figures under Sundry earnings (such as TTE, Sundries, Retiring room),shown in ------- should be taken into --------side of the Balance sheet and cross checked.

1. A) Money Receipt classification: Debit
2. B) Money Receipt classification: Credit
3. C) M-9 Passenger Classification summary(Daily/Monthly) : Debit
4. D) M-9 Passenger Classification summary(Daily/Monthly): Credit

Answer : A

36 The items shown under ----------such as (Manual Cash, Parcels, Luggage etc.,) should be reconciled by TIA, to see that they are posted------ side of the Balance Sheet.

1. A) Money Receipt classification: Debit
2. B) Money Receipt classification: Credit
3. C) M-9 Passenger Classification summary(Daily/Monthly) : Debit
4. D) M-9 Passenger Classification summary(Daily/Monthly): Credit

Answer : A

37 Error advice debits should be verified from the ---------- and special debits from the ----------

A) Error Sheet File/Balance Sheet Advice ::: Money Receipt classification

B) Coaching Summary Book ::: Error Sheets

C) Error Sheet File/Balance Sheet Advice ::: Relevant Records/Statements

D) Money Receipt classification ::: Error Sheets Answer : C

38 It is checked, to see that the Imprest Cash supplied to the Station is to be shown on ---------- of Balance Sheet

1. A) Debit Side
2. B) Credit Side
3. C) Both Debit and Credit Sides
4. D) Closing Balance

Answer : C
39 All Tickets issued by UTS can be issued by JTBS except----------

1. A) Concessional Tickets
2. B) BPTs
3. C) Platform Tickets
4. D) Season Tickets

Answer : A

40 TIA should verify the private Cash declared in the -------verified with that of available in the system

1. A) Cash Book
2. B) Private Cash Register
3. C) Balance Sheet
4. D) Miscellaneous Cash Register

Answer : B

41 All Cancelled, Special cancellation & Non issued Tickets pertaining to broken and selected dates of check should be checked with the relevant statement viz.,------

A) Daily Statement of Cancelled Tickets - D8A

B) Daily Statement of Modified, Spl. Cancellation & Student Tickets - D8B

C) Daily Statement of Non Issued Tickets - D8D

D) All of the above Answer : D

42 It is checked to see that the cases of special cancellation of tickets should be recorded in---------- with the details and maintained at the counter.

1. A) Special Cancellation Register
2. B) Miscellaneous Cash Register
3. C) Cash Book
4. D) Passenger Classification Summary

Answer : A

43 The concession tickets including PTOs are subjected to checks by TIA as per the guidelines provided in para ------to ensure genuineness.

1. A) Para 238 of IRCM read with para 2114 of A-II
2. B) Para 438 of IRCM read with para 2114 of A-II
3. C) Para 2114 of IRCM read with para 438 of A-II
4. D) Para 438 of IRCM read with para 3114 of A-II

Answer : B

44 It is checked to see by TIA that DTC summary card should be checked for the broken/selected dates of check with----

1. A) Cash Book
2. B) Cash Information Statement, D-5
3. C) Cash Vouchers
4. D) Billable Vouchers

Answer : B

45 The Daily Summary of Transaction (Cash & Passenger information) D-5 shows ------

A) Cash, Vouchers, CST, RTC and Credit Card

B) Refunds made under each head for individual operator with passenger details

C) Both (A) & (B)

D) Only (B) Answer : C

46 Stock of Tickets Rolls and part rolls are subjected to check of TIA. The correctness should be

1. A) Certified by TIA for the stock on hand
2. B) Verified by TIA and report to CBS
3. C) Both (A) & (B)
4. D) Only (B)

Answer : A

47 The Money value Books i.e., BPT/EFT/MR kept with CERS, should be linked and checked by TIA for their---------

1. A) Continuity in consumption
2. B) Use and availability at the location
3. C) Proper record is kept at the location
4. D) All of the above

Answer : D

48 Normally no manual refund is permitted, in case of instances of manual refunds at stations the TIA is responsible to check the 'manual refunds' to the extent of -----

1. A) 10% check from the last inspection
2. B) 100% check from the last inspection
3. C) 100% from the last two months
4. D) 100% from the last year

Answer : B

49 Check of Special cancellations for the selected period and broken period, with the Special cancellation statement should be done-------

1. A) For All entries
2. B) Test check by 10 entries
3. C) Test check by 50% of entries
4. D) 100% broken period only

Answer : A

50 TIA is responsible to check the 'name change register' with the relevant papers and application to the extent of-------

1. A) 100% check from the last inspection
2. B) 10% check from the last inspection
3. C) 100% from the last two months
4. D) 100% from the last year

Answer : A

51 TIA is responsible to check the 'group booking register' with the relevant papers and application to the extent of-------

1. A) 100% check from the last inspection date
2. B) 10% check from the last inspection date
3. C) 100% from the last two months
4. D) 100% from the last year

Answer : A

52 TIAs should check the system BPTs for selected dates and broken period dates for correctness of the distance, subject to:------

1. A) 10% system BPTs
2. B) 20% system BPTs
3. C) 10 system BPTs
4. D) 20 system BPTs

Answer : C

53 TIAs should check the ticket roll continuity for the ----------with the roll continuity statement and linked to the stock book.

1. A) last completed month
2. B) last completed roll
3. C) last completed to series
4. D) last completed summary card

Answer : A

54 TIAs should check 'distance and fare' from the cancelled tickets fallen on the broken period selected at random for----------

1. A) 10% Tickets of different combination /destination
2. B) 10 Tickets of different combination /destination
3. C) 20 Tickets of different combination /destination
4. D) 20% Tickets of different combination /destination

Answer : B
55 TIAs should check the Station Balance Sheet Debit side to ensure that

1. A) Bi-furcation of figures should be given for local/foreign
2. B) Base Fare, Reservation Fee
3. C) Superfast charges
4. D) All of the above

Answer : D
56 TIAs should check the Station Balance Sheet Credit side to ensure that

A) The remittances should be verified from the DTC Book after they have been duly verified with CR Notes

B) Special Credits taken to be verified with DTC Book along with CR Notes

C) (A) only Correct

D) (A) & (B) are correct Answer : D

57 Verification of Special Debits and Special Credits in the Balance Sheet are checked by TIA

1. A) From the date of last Inspection
2. B) From the Previous Balance Sheet

3. C) (A) only Correct
4. D) (A) & (B) are correct

Answer : C
58 Exceptional Data Reports(EDR reports) should be checked by TIA to

ensure that A)

B) C) D)

Answer : A

all entries are correctly fed into the system, especially _____ If less Number of Passengers travelled
If more Number of Passengers travelled
Both (A) & (B) are correct

Both (A) & (B) are not correct

59 Refunds made on the basis of EDR(Exceptional Data Report) feeding should be checked by TIA --------

A) 100 items for the broken period and 10 items for the selected period

2. B) 100% for the broken period and 10% for the selected period
3. C) 50% for the broken period and 10% for the selected period
4. D) 100% for the broken period and 50% for the selected period

Answer : B

60 It is checked to see by TIA that the License Fees payable by licensee at (YTSK) Yatri Ticket Suvidha Kendra is Rs.------(as per rates notified from time to time)

1. A) Rs. 5000/- per counter per annum
2. B) Rs. 10,000/- per counter per annum
3. C) Rs.1000/ per counter per annum
4. D) 2% commission on Sales

Answer : A
61 All the accounting reports and other documents are subject to TIAs

check in A) B) C)

D) Answer : C

'India Post PRS Location' at least on a -------- Bi-Annual basis
Quarterly Basis
Bi-monthly basis

Monthly basis

62 The 'Non rail head PRS centres should be checked by TIAs which include remittance check at least on a--------

1. A) Bi-Annual basis
2. B) Quarterly Basis
3. C) Bi-monthly basis
4. D) Every alternate month basis

Answer : D

63 The 'Defence PRS centres should be checked by TIAs which include remittance check at least on a--------

1. A) Bi-Annual basis
2. B) Quarterly Basis
3. C) Bi-monthly basis
4. D) Every alternate month basis

Answer : D

64 The TIA inspection of CTI office for which separate man days have been earmarked should be conducted once in---------

1. A) Four Months
2. B) Three Months
3. C) Two Months
4. D) a month

Answer : A

65 The Money Value Books i.e., BPT/EFT/MR available with TTE/CTI/Dy.CTI should be checked by a TIA to ensure that-------

A) No TTE/CTI/Dy.CTI is in possession of more than two books at a time

B) All used books have been returned promptly before receiving a fresh one

C) Books are issued consecutively

D) All of the above Answer : D

66 While conducting the check on TTE's EFT , TIA should ensure that collection of excess fare has been done ------

1. A) duly quoting the ticket number held
2. B) duly assigning the valid reason
3. C) Both (A) and (B)
4. D) None of the above

Answer : C

67 It is checked to see by TIA that EFT are prepared and issued in one operation that-----

1. A) by using the double sided carbon paper
2. B) the amount is written in both figures and words
3. C) BothA&B
4. D) None of the above

Answer : C

68 The TIAs report should invariably contain the details of items related to- ---------- working of TTEs/CTIs to Traffic Accounts Office

A) List of EFT Books/Coupon books not surrendered/produced for inspection along with the explanation of the holder

2. B) promptness of returns by the holder
3. C) Open/Detailed dates checked
4. D) All of the above

Answer : D

69 The TIAs are authorised to check the work of TTEs in running trains which include _____

A)

B) remitted

C)

D) Answer : D

A) B) C) D)

Answer : D

Plat form Tickets
Retiring Room Tickets / Retiring room occupation Register Bed Roll Tickets
All of the above

The Rly.Cash on hand upto the point of check is correct

The previous duty's earnings has been correctly accounted and at the alighting stations as per duty roster

The Private Cash is correctly declared All of the above

70 The Ticket collectors register at the stations should be examined to see that recording of details should reveal----------

A) that there are no mismatch, Fake, Invalid and manually corrected tickets

B) that any large number of tickets are found missing from any station

C) that the amount shown in the record foils of EFT books used traced into the DTC book and verified

D) All of the above Answer : D

71 The TIAs are responsible to check and examine the---------- with a scope to arrest loss of Railway revenue involving various aspects which include: element of surprise, unauthorised operation, proper accountal of charges, unauthorised holding of cash etc.

72 Freight charges and storage charges collected on parcels delivered on the open/detailed dates of check should be checked by TIA with---------- for its correctness

A) Station Cash Book

2. B) Parcel Cash Book
3. C) Cash Remittance Note
4. D) Station Balance Sheet

Answer : B

73 After recording the cash on hand in the Cash Book and closing all other books and registers TIA should verify the correctness of the days transactions with relevant books and tally the same with the balance of------

1. A) Cash on Hand
2. B) Station Balance Sheet
3. C) Cash Remittance Note
4. D) None of the above

Answer : A

74 A test Check of inventory to the extent of ----------taken by the staff in the last closed month in weekly inventory book should be examined by TIA

1. A) 10% subject to a maximum of 100 entries
2. B) 10% subject to a maximum of 10 entries
3. C) 10% subject to a maximum of 50 entries
4. D) 5% subject to a maximum of 50 entries

Answer : C

75 During the check, TIA should ensure that Parcels shown as delivered but found 'on hand' are noted for recovery of-------

1. A) Wharfage due
2. B) Demurrage due
3. C) Charges due
4. D) Cash due

Answer : A

76 Any item of package found in physical inventory by TIA, but not found outstanding in the PMS system should be treated as a case of evasion of------- -

1. A) Wharfage Charges
2. B) Demurrage Charges
3. C) Both (A) and (B)
4. D) Only (B)

Answer : A

77 The aspect of re-weighment has been addressed in the PMS, however, the TIA should resort to test check of----------traffic to the extent of ---------

A) High value items ;;;5 % PW Bills both Inward and Outward per month

2. B) Perishable ;;; 5 PW Bills both Inward and Outward per month
3. C) Perishable ;;; 10% PW Bills both Inward and Outward per month
4. D) High value ;;;10 % PW Bills both Inward and Outward

Answer : B

78 Luggage and Parcel delivery books should be checked for the select and broken dates by TIAs, to see that the total amount of the shift/day has been correctly accounted in the-------

1. A) DTC Book
2. B) Luggage Cash Book
3. C) Parcel Cash Book
4. D) Both (B) & (C)

Answer : A

79 The TIA should check all deliveries of the dates under check and see that all deliveries of paid items are invariably taken into account in the-------

1. A) DTC Book
2. B) Luggage Cash Book
3. C) Parcel Cash Book
4. D) Both (B) & (C)

Answer : D

80 TIAs should check that where Parcels have been delivered with out collection of RRs the requisite----------has been tendered by the consignee.

1. A) Indemnity Bond
2. B) Guarantee Bond
3. C) Personal Undertaking
4. D) Affidavit issued duly certified by Notary

Answer : A

81 The correctness of wharfage charges on booked luggage and parcels should be checked in the delivery book, other than the broken periods of check, for 'A' Class Stations, on the basis of

A) 9 days transactions out of which 5 dates to be checked in

consecutive
B) 15 days transactions out of which 10 dates to be checked in

order

consecutive
C) 9 days transactions out of which all dates to be checked in

consecutive
D) 15 days transactions out of which 5 dates to be checked in

consecutive Answer : A

82 The correctness of wharfage charges on booked luggage and parcels should be checked in the delivery book, other than the broken periods of check, for 'B' Class Stations, on the basis of

A) 9 days transactions out of which 5 dates to be checked in

order

order order

consecutive
B) 15 days transactions out of which 10 dates to be checked in

order

order

consecutive
C) 9 days transactions out of which all dates to be checked in

consecutive
D) 15 days transactions out of which 5 dates to be checked in

consecutive

Answer : B

83 --------- Free Service Way Bills issued during one complete period (in any case not less than 6 items) and -------- of Free Service Way Bill issued during incomplete period should be examined by TIA.

order order

1. A) 5%:10%
2. B) 15% : 10%
3. C) 10%:5%
4. D) 10% : 10%

Answer : A

84 TIAs should check 'Lease Account' transactions of VPUs/SLRs to the extent of ------ transactions since the last inspection.

1. A) 50%
2. B) 100%
3. C) 10% Test Check
4. D) 15% Test Check

Answer : B

85 TIAs should check -----of the Luggage Tickets issued on the dates of detailed check and ----of Luggage tickets issued since the date of previous inspection(than the dates of select dates)subject to a minimum of 50 LTs in

the case A) B) C)

D) Answer : A

of Large stations. 50% ; 20% 50% ; 40% 20% ; 50%

50% ; 100%

86 On advice from the Commercial Department,------- should attend and witness the auction sale of consignment / lost property at stations or LPOs to ensure that no article of value has been put on sale without a predetermined Reserve Price.

1. A) TIA
2. B) ISA
3. C) ASV
4. D) SSO(A)

Answer : A

87 For the booking of Special Parcel Trains, the TIA should check that the party has deposited a sum of Rs----------or according to latest notified rate through MR.

A) B) C) D)

Answer : A

Rs.1500/- + Taxes Rs.2500/-+ Taxes Rs.5000/-(incl Taxes) Rs.5000/-+ Taxes

88 At Goods Shed the TIA should count all the cash and vouchers on hand including floating cash, and checked to see that the same are recorded in the - -------

1. A) Cash Remittance Note
2. B) Goods Cash Book
3. C) Goods Balance Sheet
4. D) Station Balance Sheet

Answer : B

89 Wagon Registration Fee Deposits and Refunds are subject to TIA check and the transactions are entered in the---------on the date of collection and entered in the --------.

1. A) Cash Remittance Note : Monthly Statement
2. B) Goods Cash Book : WRF Statement
3. C) Goods Balance Sheet ; WRF Register
4. D) Station Balance Sheet : WRF Statement

Answer : B
90 The general checks of TIAs under FOIS include _____

1. A) Check of Forwarding Notes
2. B) Check of Wagon Transfer Register
3. C) Both (A) and (B)
4. D) None of the above

Answer : C
91 The Check of RRs under FOIS by TIA include _____

A) The amount shown in the RR have been correctly accounted for in the Cash/E- Payment Register

B) The pricing policy charges i.e., Busy Season charge, Supplementary charges, Congestion charges are levied as notified

C) The Rating, routing & classification of charges are as per extant rules.

D) All of the above Answer : D

92 The check of FOIS Out ward invoices index register should be done by TIA in respect of ----------and ---------since the last inspection.

1. A) 5 Local ;;; 5 Foreign
2. B) 10 Local ;;; 10 Foreign
3. C) 15 Local ;;; 5 Foreign
4. D) 15 Local ;;; 15 Foreign

Answer : A

93 The TIAs should check the collected RRs of inward traffic as ---------- during the days of broken period and at least ----- in select period.

1. A) 10% Test Check ;;;; 5 RRs in select period
2. B) 100% Check ;;;; 5 RRs in select period
3. C) 10% Test Check ;;;; 50 RRs in select period
4. D) 100% Check ;;;; 10 RRs in select period

Answer : B

94 TIA should ensure that all due undercharges worked out and posted in the Delivery Book, are correctly recovered through Cash Register and the same is checked with outward RRs ----

A) 100% for 5 days transactions to be covered for entire broken period

B) 10% Test check for one week transactions for entire broken period

C) 100% Check for 10 days transactions for the entire broken period

D) 100% check for all transactions for the entire period since the last inspection

Answer : A

95 The Total MRs issued by station for collection of undercharges or realized of freight or other charges like demurrage/wharfage/siding/stabling/ground usage/shunting/punitive freight/debits paid etc., should be checked by TIA-------

A) 100% for 5 days transactions to be covered for entire broken period

2. B) 10% Test check for one week transactions for entire broken period
3. C) 100% Check for 10 days transactions for the entire broken period
4. D) 100% check for all transactions for the entire period since the last

inspection

Answer : D

96 To ensure correctness of accrued siding/shunting charges, the entries in the Siding/Shunting Register for ----------in which inspection is taken up.

1. A) One preceding month
2. B) All Transactions since the last inspection
3. C) At least for 3 months
4. D) Two preceding months

Answer : A

97 TIA is responsible to check Demurrage & Wharfage charges are correctly posted in the Registers and all entries are checked, since last inspection which cover ____

A) Accrued charges are correctly entered into the Registers and Balance Sheet

2. B) Collected charges are remitted correctly and in time
3. C) Remission orders/Statements have been correctly done as per the

Rules and regulations

D) All of the above Answer : D

98 TIA during his regular inspections should check the weigh Bridges, the checks are _____

A) Weigh bridge is in working condition and the licenses given by the scale and measurement of the State Government is in currency

B) The required register/files maintained containing weighment sheets, lapses are reported to Traffic Accounts office

C) Necessary handling/Demurrage charges are collected on account of excess loading at the Rly. premises

D) All of the above Answer : D

99 The siding charges are collected as per the notification issued from time to time and TIA checks include

A) The shunting charges are collected on actual performance as per Engine Hour Cost

B) The additional shunting done as per request of siding owner dues to be collected

C) The siding agreement is current and available

D) All of the above Answer : D

100 TIA should check the 'Opening Balance' items consisting (Outstanding) items of: Debits, Demurrage charges, Wharfage charges, Freight, siding/shunting charges from the balances of _____

1. A) Items of Last Balance Sheet
2. B) Items of Registers
3. C) Items of Error Sheets
4. D) Items of Cash Book Summary

Answer : A

101 It is checked to see by the TIA, the balance Sheet item of 'Freight Outward paid' in Local Traffic is verified with that ____

1. A) Items of Last Balance Sheet
2. B) Local paid statement of current month

C) Items of Error Sheets

D) Items of Cash Book Summary Answer : B

102 The Balance Sheet Check by TIA against the items of 'Foreign outward paid' involve verification of ____

1. A) Items of Last Balance Sheet
2. B) Foreign paid statement of current month
3. C) Items of Error Sheets
4. D) Items of Cash Book Summary

Answer : B

103 Under the item of Balance Sheet checks, TIA is responsible to check the 'To Pay Inward Traffic' with ____

1. A) Local paid statement of current month
2. B) Foreign paid statement of current month
3. C) Delivery Book summary for To-pay traffic/MPA
4. D) Items of Cash Book Summary

Answer : C

104 Undercharges and Special Debits' in the Balance Sheet, TIA should verify ____

1. A) Local paid statement of current month
2. B) Foreign paid statement of current month
3. C) Delivery Book summary for To-pay traffic/MPA
4. D) Undercharges statement of current month for Local and Foreign

along with Cash Office Disallowance Statement

Answer : D

105 TIA is responsible to check the Error Advices under Balance Sheet item from the source documents of _____

A) Delivery Book summary for To-pay traffic/MPA

B) Undercharges statement of current month for Local and Foreign along with Cash Office Disallowance Statement

C) Items of Cash Book Summary

D) From Error Schedule and Error Sheets received. Answer : D

106 The items of 'Demurrage and Wharfage Charges' are checked to see by TIA in the Balance Sheet with

A) Monthly returns Summary of Demurrage and Wharfage charges of current month

2. B) Delivery Book summary for To-pay traffic/MPA
3. C) Undercharges statement of current month for Local and Foreign

along with Cash Office Disallowance Statement

D) Items of Cash Book Summary Answer : A

107 The items of 'Siding and Shunting charges' of Balance Sheet are checked to see by TIA with _____

A) Monthly returns Summary of Demurrage and Wharfage charges of current month

2. B) Delivery Book summary for To-pay traffic/MPA
3. C) Monthly returns Summary of Siding Charges and Shunting

charges of current month

D) Items of Cash Book Summary Answer : C

108 The item of 'Excess in Booking' of Balance Sheet is checked to see by TIA that ____

A) Monthly returns Summary of Demurrage and Wharfage charges of current month

2. B) Delivery Book summary for To-pay traffic/MPA
3. C) Monthly returns Summary of Siding Charges and Shunting

charges of current month

D) Cash Book Summary of current month and EB monthly returns

Answer : D

109 The vouchers issued for waival of of 'Demurrage and Wharfage chages' issued by the authorities _____

A) Waiver authorities summary prepared on the basis of Waiver authorities receive during current month

2. B) Delivery Book summary for To-pay traffic/MPA
3. C) Monthly returns Summary of Siding Charges and Shunting

charges of current month

D) Cash Book Summary of current month and EB monthly returns Answer : A

110 The item of 'Cash' in the Balance sheet is checked to see by TIA, which consist of Bank Challan, E-payment advice, Hard Cash etc., with ____

1. A) C.R. Notes
2. B) Foreign paid statement of current month
3. C) Cash Book Summary of current month and EB monthly returns
4. D) Items of Cash Book Summary

Answer : A

111 TIA should check the details of all the rakes weighed and time taken in weighment are entered in the _____

1. A) Delivery Book summary for To-pay traffic/MPA
2. B) Weighment Register
3. C) Items of Cash Book Summary
4. D) Foreign paid statement of current month

Answer : B

112 It is checked to see by TIA where 'To Pay' freight and weight shown in MPA is in excess of the corresponding figures in the delivery book ____

1. A) that undercharges are collected and realized.
2. B) the amount remitted and posted in Cash Book and entries made

in the MPA

C) taken as a Special Debit in the Goods Balance Sheet

D) All of the above Answer : D

113 Under the container traffic items, TIA should check the forwarding Note tendered by CTO that commodities are ____

1. A) Notified and declared properly
2. B) Restricted commodities are not booked and Carried
3. C) Both (A) & (B)
4. D) (A) only

Answer : C
114 Under Container Traffic the RRs are checked to see by TIA that ____

A) haulage charges are covered according to 'Container haulage rate' and 'Container class rate' applicable and as notified.

B) non payment of haulage charges proper to dispatch of train, should be booked as 'To-Pay' and 'To-pay' surcharge as notified.

C) Both (A) & (B)

D) (A) only Answer : C

115 It is checked to see by the TIA, that Terminal Access charges are levied ---------- containers handled at the CRT.

1. A) As per Rake Basis
2. B) As per the Actual Composition
3. C) The Actual No. of Wagons
4. D) As per the No. of containers handled

Answer : A

116 TIA should ensure that rakes loaded(except EXIM traffic) at each loading point for each stream are weighed and RRs ae prepared only after weighment on the basis of _____

1. A) Declared Weight
2. B) Actual Weight

C) Gross Weight

D) Tare Weight Answer : B

117 The criteria for selecting the check of outward RRs of Container Traffic by TIA will be ____

1. A) 10 RRs for 'A' Class station and 5 RRs for 'B' class station
2. B) 5 RRs for 'A' Class station and 15 RRs for 'B' class station
3. C) 10 RRs for 'A' Class station and 15 RRs for 'B' class station
4. D) 10 RRs for 'A' Class station and 10 RRs for 'B' class station

Answer : A
118 The detention charges of containers are calculated and levied _____

A) after expiry of the free time and rate agreed at the time of agreement modified yearly.

2. B) after expiry of the free time and rate notified from time to time
3. C) after expiry of the free time and rate notified as per the MOU with

CONCOR

D) after expiry of the free time and fixed rate notified. Answer : B

119 TIAs should ensure the levy of 'Ground Usage Charges' as per train per hour basis, irrespective of the number of containers or goods for the use of ground at CRT for-------

1. A) full standard rake at the prevailing rate of wharfage charges
2. B) full standard rake at the prevailing rate of charges notified

separately

C) full standard rake as per the agreement rate of charges with CONCOR

D) full standard rake as per the rate of agreement charges with the specified agency

Answer : A

120 The extent of TIAs check for detention charges for container traffic should be total ----------in three different months by selecting at least one

day from each period , since---------- as including dates of broken and select period.

1. A) different 10 days :::: since 3 months
2. B) different 20 days :::: since last inspection
3. C) different 10 days :::: since last inspection
4. D) different 5 days :::: since last inspection

Answer : C

121 Development surcharge as applicable on goods traffic is ----------on container traffic.

1. A) Leviable
2. B) Not leviable
3. C) Leviable on selected commodities
4. D) None of the above

Answer : A

122 TIA should check the stabling charges for container traffic are worked and collected as per the prevailing rates as notified:--------

1. A) as per concession agreement on the concessionaire's train
2. B) full standard rake at the prevailing rate of charges notified

separately

C) full standard rake as per the agreement rate of charges with CONCOR

D) full standard rake as per the rate of agreement charges with the specified agency

Answer : A

123 TIA should check that recovery of cases on account of mis-declaration, the penalty----------in addition to the Haulage Charge otherwise leviable on the rake

1. A) As per Rake Basis
2. B) As per the Actual Composition
3. C) the Actual No. of Wagons

D) As per the No. of containers handled Answer : A

124 The Form recording particulars of debits and Credits on account of Inward Parcels 'To-Pay' traffic and Error Sheets, and details of all cash and vouchers on hand at the time of opening of Inspection of TIA

1. A) T.A.2F
2. B) T.A.3F
3. C) T.A.4F
4. D) T.A.5F

Answer : A

125 Reweighment of parcels under taken at Stations by the TIA both for Local, Foreign are examined and reported in _____

1. A) T.A.2F
2. B) T.A.3F
3. C) T.A.4F
4. D) T.A.5F

Answer : B

126 The information on irregularities to be sent to Accounts Office for the purpose of checking, to be reported section wise is sent through _____

A) B) C) D)

Answer : C

T.A.2F T.A.3F T.A.4F T.A.5F

127 The details to be reported by TIA on the checks of Consignments examined for mis-declaration, Parcels found on hand without way bills through ____

1. A) T.A.2F
2. B) T.A.3F

reported A) B) C)

D) Answer : A

C) T.A.4F

D) T.A.5F Answer : D

128 All kinds of irregularities found by TIA for which action is to be taken by the commercial department of Divisions under Part I and II are reported through

1. A) T.A.6F
2. B) T.A.3F
3. C) T.A.4F

4. D) T.A.5F

Answer : A

129 The irregularities on not admitted debits for both Local and Foreign traffic including Wharfage and Demurrage charges are reported by TIA through

1. A) T.A.6F
2. B) T.A.7F
3. C) T.A.4F
4. D) T.A.5F

Answer : B
130 The Statement of Missing invoices identified by TIA at stations is

through T.A.6F

T.A.7F T.A.10F T.A.5F

131 The TIA should report Station performance through a report under form

1. A) T.A IF
2. B) T.A.15F

C) T.A.10F

D) T.A.5F Answer : A

132 The details of 'Freight Outstanding for goods on hand' for over 6 months, Wagon loads not received over 3 months and Statement of loaded

wagons' are A)

B) C) D)

Answer : A

reported by TIA through T.A.6F
T.A.15F
T.A.10F

T.A.20F

133 The details of excess and unclaimed goods on hand not brought into the excess and unclaimed register and no action has been taken by station staff is reported by TIA through

A) B) C) D)

Answer : D

T.A.7F T.A.4F T.A.5F T.A.6F

134 In the case of levy of 'Demurrage and Wharfage charges ' and subsequent waival by commercial officers it is checked to see that

A) The charges are waived at different levels as per the permissible limits and powers of the officers.

B) There should not any irregular waival, which will result in loss of revenue to Rlys.

C) There are no outstanding dues and the charges are realized with out delay

D) All of the above Answer : D

135 Station Balance Sheet prepared by each Station which is known as

1. A) Commercial Balance Sheet
2. B) Profit & Loss Account of Station
3. C) Cash Book of Station
4. D) Personal Account of Station Master

Answer : D
136 Normally Station Balance Sheet is prepared

1. A) Separately for coaching and Goods transactions
2. B) Only one Balance Sheet for each Station is adequate
3. C) It can be prepared once in 3 months
4. D) None of the above

Answer : A
137 Periodicity of preparation of Station Balance Sheet is

1. A) Once in a year
2. B) Once in a month compulsorily
3. C) No such time limit
4. D) As and when required

Answer : B
138 Debit Side of Balance Sheet of a Station represents

1. A) Earnings of a month
2. B) Opening Balance plus Earnings of a month
3. C) Opening Balance pus Cash and vouchers remitted
4. D) All the above.

Answer : B
139 Closing balance of Station Balance Sheet represents

1. A) Cash in hand only
2. B) Station Outstanding

3. C) None of the above

D) Just a balancing item without any purpose Answer : B

140 Which one of the following is special debit in the Balance Sheet

1. A) Error Sheet
2. B) Disallowances by the Cashier
3. C) Revenue collected on behalf of other station
4. D) All the above

Answer : D
141 Advice of Internal Check contains the following

1. A) Closing balance as arrived by the Station in Balance Sheet
2. B) Closing Balance as arrived at by Traffic Accounts after internal

check

C) Difference explained due to error sheets and disallowances etc.

D) All the above Answer : D

142 Advice of Internal check reflects and communicates to Station about

1. A) The results of internal check
2. B) Position of accountal of error sheets by the station
3. C) Issued every month by traffic accounts
4. D) All the above

Answer : D

143 In A) B) C)

D) Answer : A

the absence of receipt of Balance Sheet from a Station___ Approximate Balance Sheet is prepared by the Station Ignore and wait for the balance sheet
Ignore and wait for the balance sheet

None of the above

144 Special Credits in Balance Sheet comprise of

1. A) Those allowed by the Traffic Accounts
2. B) Those taken independently by the Station
3. C) Both (a) and (b) above
4. D) None of the above

Answer : C

145 Traffic Book consists of

1. A) Part A Station Account
2. B) Part B Net results of Apportionment
3. C) Traffic Account
4. D) All the above

Answer : D
146 Traffic Book is a compilation of earnings of a Zonal Railway comprising

1. A) Coaching
2. B) Goods
3. C) Sundry and other coaching including Net results of Apportionment
4. D) All the above

Answer : D

147 Traffic Account is a ledger account prepared in

1. A) Part A of Traffic Book
2. B) Part B of Traffic Book
3. C) Part C of Traffic Book
4. D) None of the above

Answer : C

148 Closing Balance of Traffic Account represents A) Gross earnings

2. B) Apportioned earnings
3. C) Originating earnings
4. D) Unrealized earnings

Answer : D
149 Incorporation of earnings of a Zonal railway into General Books is done

1. A) Through Transfer
2. B) Accountal through Focal point Bank
3. C) Through a JV in Part D of Traffic Book
4. D) All the above

Answer : C
150 Apportionment of earnings is done based on distance by

1. A) RITES
2. B) CRIS
3. C) Western Railway
4. D) Railway Board

Answer : B
151 Earnings of TTE are finally treated as

1. A) Apportioned like other earnings
2. B) Retained by collecting Railway
3. C) Both (a) and (b)
4. D) None of the above

Answer : B
152 Method of Apportionment is based on

1. A) Centralised Apportionment
2. B) Independently done by Zonal Railways
3. C) Carried out by Railway Board
4. D) None of the above.

Answer : A
153 Apportionment of Earnings is coordinated by

1. A) Railway Board
2. B) Western Railway
3. C) COFMOW
4. D) RITES

Answer : B
154 Difference between earnings as per Traffic Book and General Books is

1. A) Cash in transit
2. B) Traffic Suspense
3. C) Double accountal
4. D) None of the above

Answer : A
155 Traffic Suspense consists of

1. A) Station Outstanding
2. B) Accounts Office Outstanding
3. C) Cash in Transit and Balance under Demands Recoverable
4. D) All the above

Answer : D
156 Apportioned Earnings are worked out on

1. A) Zonal Railways
2. B) Production Units
3. C) Indian Railways
4. D) All the above

Answer : A
157 At IR level earnings are actually on

A) Apportioned

2. B) Originating
3. C) Traffic receipts
4. D) None of the above

Answer : B
158 Traffic Account is ledger of Home Railway which serves as

1. A) Debtor for all earnings
2. B) Creditor for realization
3. C) Creditor for closing balance
4. D) All the above

Answer : D
159 Earnings of a Zonal Railway are incorporated into

1. A) Account Current of Zonal Railway
2. B) Sent to Railway Board directly by Traffic Accounts
3. C) Both (a) and (b)
4. D) None of the above

Answer : A
160 Time limit for raising debits ordinarily from the date of transaction is

1. A) No such limit
2. B) 3 years
3. C) 6 months
4. D) One year

2. B) 30 days
3. C) 15 days
4. D) No Limit

Answer : C 161 Q)

Time limit for raising objection on Error sheets by the Station A) 60 days

Answer : B
162 Accountal of Error Sheets and advices of debits should be

1. A) In the first Balance sheet on hand
2. B) In 3 months
3. C) I one month
4. D) Maximum a year

Answer : A
163 Admitted debits are cleared by

1. A) Cash and Write off by the competent authority
2. B) Salary recovery
3. C) Transfer to other stations

4. D) All the above

Answer : D
164 Disputed debits are cleared either by

1. A) Conversion to Admitted and cleared
2. B) Special Credit
3. C) Both (a) and (b)
4. D) None of the above

Answer : C
165 Error Sheet is prepared in

1. A) 3 copies
2. B) 4 copies
3. C) 2 copies
4. D) 5 copies

Answer : B
166 Accounts check of traffic earnings includes

A) That the party correctly pays

2. B) That the revenue is correctly accounted
3. C) That the revenue is apportioned among Railways where required
4. D) All the above

Answer : D
167 Test Balance Sheet is prepared by

1. A) Traffic Accounts
2. B) Commercial Department
3. C) Sr TIA
4. D) Audit

Answer : C
168 Test Balance Sheet is prepared for

1. A) The month when Balance Sheet is not available
2. B) To test the accuracy of Balance Sheet
3. C) For a broken period of a month
4. D) None of the above

Answer : C
169 ThejobofaSrTIAisto

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

Answer : D
170 Clearance of Station outstandings is the responsibility of

1. A) Accounts Office
2. B) Station master
3. C) Audit Department
4. D) None of the above

Answer : B
171 Accounts Office Balance Sheet is prepared with a view to

1. A) Bring all carriage bills into Account
2. B) Raise bills against departments concerned
3. C) Realize them in Cheque or DD etc.
4. D) All the above

Answer : D
172 Closing balance of Accounts Office Balance sheet represents

1. A) Carriage Bills for which bills raised but not realized
2. B) Carriage bills for which Bills not raised
3. C) Both (a) and (b) above
4. D) None of the above

Answer : C
173 Realization of Amounts due to Railway from other departments is the

1. A) Responsibility of Traffic Accounts Department
2. B) Responsibility of Commercial Department
3. C) Both (a) and (b)
4. D) None of the above

Answer : A
174 Commission charges billed and raised separately on warrants should be

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

Answer : A
175 No commission charges applicable on

A) Prisoners' warrants

2. B) High Official Requisitions
3. C) Both (a) and (b) above
4. D) Only (a) or (b)

Answer : C

176 Computer Program relating to Invoices accountal is called

1. A) Freight Operating Information System (FOIS)
2. B) AFRES
3. C) IPAS
4. D) None of the above

Answer : A
177 FOIS program is monitored by

1. A) RITES
2. B) CRIS
3. C) ECIL
4. D) CMC

Answer : B
178 Most of the freight in IR is collected through

1. A) Cash or DD
2. B) E freight payment
3. C) Cheques
4. D) None of the above

Answer : B
179 Tri party agreement for e payment means

1. A) Railway, Accounts and Bank
2. B) Railway, Party and Bank
3. C) Bank, RBI and Party
4. D) All the above

Answer : B
180 Security against default of payment of freight is ensured by

1. A) Obtaining Bank Guarantee from the party
2. B) Indemnity bond submitted by the party
3. C) Letter of Credit is operated
4. D) None of the above

Answer : A
181 FAUC in invoices means

1. A) Freight Adjustment of Undercharges
2. B) Freight Accountal of Undercharges
3. C) Fast Accountal of User Commission
4. D) None of the above

Answer : A
182 FAOC invoices means

1. A) Freight Adjustment of other Charges
2. B) Freight Adjustment of Overcharges
3. C) Full Accountal of Office Charges
4. D) Free Accountal of Overcharges

Answer : B
183 Invoice is generated on FOIS

1. A) On Receipt of weighment advice
2. B) On collection of payment of freight
3. C) Compliance of both (a) and (b)
4. D) None of the above

Answer : C
184 While apportioning Goods earnings,

A) Transhipment charges are credited to Home Railway

2. B) Terminal Charges are excluded from apportionment
3. C) Both (a) and (b) are excluded from apportionment
4. D) All are apportioned

Answer : C
185 Apportionment of traffic earnings done by

1. A) RITES
2. B) CRIS
3. C) Northern Railway
4. D) Railway Board

Answer : B
186 Apportionment of traffic earnings done in which part of traffic book?

1. A) Part A
2. B) Part B
3. C) Part C
4. D) Part D

Answer : B
187 How many parts are there in traffic book?

1. A) 2
2. B) 3
3. C) 4
4. D) 5

Answer : C
188 which earnings are not apportioned amongst railways?

1. A) parcels

2. B) luggage
3. C) passengers
4. D) goods

Answer : B
189 periodicity of apportionment of earnings amongst railways?

1. A) monthly
2. B) quarterly
3. C) half yearly
4. D) yearly

Answer : A
190 Traffic book part A deals with

1. A) station earnings
2. B) apportionment
3. C) Accounts office balance sheet
4. D) exchange of JVs

Answer : A
191 The following instrument cant be accepted towards freight payment

1. A) demand draft
2. B) E-payment
3. C) Cheque issued PSUs
4. D) cheque issued by private parties

Answer : D
192 Cash acceptance limit for booking goods traffic

1. A) 10 thousand
2. B) 20 thousand
3. C) 30 thousand
4. D) 40 thousand

Answer : A
193 The following sub major head is not available for traffic earnings

A) Abstract "w"

2. B) Abstract "x"
3. C) Abstract "y"
4. D) Abstract "z"

Answer : A

194 For detaining privately owned wagons on railway lines beyond authorised free time what charges are collected?

1. A) Demurrage
2. B) Wharfage
3. C) Stacking
4. D) Stabling

Answer : D
195 PFT stands for

1. A) public freight terminal
2. B) private freight terminal
3. C) public freight terminus
4. D) private freight terminus

Answer : C
196 For detaining wagons beyond free time, what charges are collected?

1. A) wharfage
2. B) stacking
3. C) stabling
4. D) demurrage

Answer : D

197 For detaining inward consignments in railway premises what charges are collected?

1. A) wharfage
2. B) stacking
3. C) stabling

D) demurrage Answer : A

198 freight revenue statement (originating) represented through statement

1. A) 7a
2. B) 8a
3. C) 8b
4. D) 9a

Answer : A
199 The following is not accounted under other coaching earnings?

1. A) parcel traffic
2. B) passenger fare
3. C) TTE earnings
4. D) luggage earnings

Answer : B
200 TTE earnings are reflected under

1. A) coaching

2. B) other coaching
3. C) sundry
4. D) None of above

Answer : B
201 Reservation charges for tickets are reflected under

1. A) coaching
2. B) other coaching
3. C) sundry
4. D) None of above

Answer : B
202 The following is not sundry earning

1. A) retiring room charges
2. B) lease of railway land
3. C) advertisement charges
4. D) luggage booking charges

Answer : D
203 Operating ratio is calculated on

1. A) originating earnings
2. B) apportioned earnings
3. C) both
4. D) None of the above

Answer : B
204 Minimum pay revised to during 7th pay commission

1. A) 22000
2. B) 18000
3. C) 19000
4. D) 20000

Answer : B
205 child care leave applicable during service

1. A) 730 days
2. B) 750 days
3. C) 365 days
4. D) 450 days

Answer : A
206 Goods Machine prepared abstract MPA shows

1. A) All invoices issued from a station during a month
2. B) All invoices issued to a particular station during a month

C) All invoices booked from particular station and received at particular station

D) None of these Answer : B

207 The issue of classification/reclassification of any commodity is referred to

1. A) Convention committee
2. B) Estimates committee
3. C) PAC
4. D) Railway Rate tribunal

Answer : d

208 In A) B) C)

D) Answer : D

209 In A) B) C)

D) Answer : D

Railways Traffic costing which method of costing is followed ? Job costing

Batch costing Progress costing Operating costing

Goods Traffic Accounts Section MPA means Manual prepared Abstract of Goods. Machine Prepared Apportion statement. None of these

Machine prepared Abstract showing details of invoices

210 All cash and other than cash transactions in a station are entered daily in a book called

1. A) Daily trains cash book
2. B) Daily station cash book
3. C) Day book

D) None of these Answer : A

211 MPAs
A) Through DTC

are now compiled in stations

2. B) Manually
3. C) Through FOIS
4. D) None of these

Answer : C
212 If Indented for a goods rake amount of WDRF to be paid

1. A) Rs.10000/-
2. B) Rs.50000/-
3. C) Rs.15000/-
4. D) Rs.25000/-

Answer : B
213 PNR in PRS system represents

1. A) Primary number record
2. B) Passenger name record
3. C) Public Numerical Roll
4. D) Passenger Number Record

Answer : B
214 FOIS in GOODS represents

1. A) Freight On Information System
2. B) Freight Operations Invoice System
3. C) Freight Operations Information Systems
4. D) Freight Operations Indent System

Answer : C 215 Some

times on Goods RR FAUC is found. What it represents?

1. A) Freight at Unified charge
2. B) Freight adjustment, undercharges
3. C) Freight And Optional Charges
4. D) Freight and Over Loading Charges

Answer : B 216 Some

Answer : B 217 STBS

Answer : C

218 While doing transactions through Point Of Sale machines RRN is printed on the slip generated from the machine. RRN means

1. A) Railway receipt note
2. B) Receivers Receipt Note
3. C) Retrieval reference number
4. D) Related Reference Number

Answer : B
219 _____Commission payable to STBS if the sales turn over is Rs1 to15000

1. A) 15 % (subject to minimum of 500)
2. B) 20 % (subject to minimum of 500)

times on Goods RR FAOC is found. What it represents?

1. A) Freight and Other Charges
2. B) Freight Adjustment Overcharge
3. C) Freight and Optional charges
4. D) Freight and over loading charges

represents

1. A) Station Ticket Booking Supervisor
2. B) Station Ticket Booking Service
3. C) Station Ticket Booking Sewak
4. D) Stationary ticket Booking Sewak

C) 12 % (Minimum Rs .500/)

D) 18 % (Minimum Rs.500 /) Answer : A

220 Tickets are issued through the system UTS. What is meant by UTS?

1. A) Unified ticketing system
2. B) Universal ticketing system
3. C) Urban ticketing system
4. D) Unreserved ticketing system

Answer : D

221 Clerkage charge in case of cancellation of a parcel way bill is _____

1. A) Rs. 10
2. B) Rs. 20
3. C) Rs. 30
4. D) Rs. 60

Answer : A
222 Clerkage charge for Passengers in case of unreserved ticket is _____

1. A) Rs. 10
2. B) Rs. 30
3. C) Rs. 60
4. D) Rs. 20

Answer : B

223 Clerkage charge for passenger in case of a passenger holding a 2 AC with RAC status and cancelled as on 1-1-2020.

1. A) Rs.60
2. B) Rs.65
3. C) Rs.120

4. D) Nil Refund

Answer : B

224 Wharfage charge for a 2 wheeler if delivered after free time in parcel office (excluding GST) as on 1-1-2020.

1. A) Rs.10 per hour
2. B) Rs. 15 per hour
3. C) Rs.5 per hour
4. D) Rs.12 per hour

Answer : A
225 Sundry earnings are classified Under____

1. A) abstract A
2. B) abstract X
3. C) abstract Y
4. D) abstract Z

Answer : D
226 Among the following who is authorized to issue a reservation ticket ?

1. A) JTBS
2. B) YTSK
3. C) STBS
4. D) GTBS

Answer : B
227 ROPD Stands for

1. A) Refunds of previous day
2. B) Returns of previous day
3. C) Rates of previous day
4. D) Routines of Previous Day

Answer : A

228 YTSK`S are authorized to collect service charges from customers while booking reservation tickets. What is the amount of Railway share out of it?

1. A) 20% of service charge collected
2. B) 25 % of service charge collected
3. C) 15 % of service charge collected
4. D) 18 % of service charge collected

Answer : B

229 In case of cancellation of PWB/LT ticket which of the following foils are to be received in Traffic Accounts Office along with returns.

1. A) Only Accounts Foil
2. B) Accounts, Receipt , Guard Foils
3. C) Accounts & Guard Foils
4. D) Accounts,Record,Receipt&Guard foils

Answer : B
230 For booking on line coaching traffic an organization by Name

1. A) Indian Railway Commercial and Traffic Corporation
2. B) Indian Railway Catering and Tourism Corporation
3. C) Indian Railway Commercial and Tourism Corporation
4. D) Indian Railway Controlled Tourism Corporation

Answer : B

231 Demurrage charge should be levied, at which of the following rate for a 8 wheeled wagon, for detention of wagon beyond permissible free time for loading or unloading .

1. A) Rs 150/- per wagon per hour or part there of
2. B) Rs 120/- per wagon per hour or part there of
3. C) Rs 100/- per wagon per hour or part there of
4. D) Rs 75/- per wagon per hour or part there of

Answer : A
232 Wharfage charge to be levied if a Goods shed classified under Group

A) Rs 150/- per wagon per hour or part there of

2. B) Rs 120/- per wagon per hour or part there of
3. C) Rs 100/- per wagon per hour or part there of
4. D) Rs 75/- per wagon per hour or part there of

Answer : B

233 If average number of rakes dealt by a goods shed in a month equals to 12, for the assessment period , for the classification of goods shed, it will be classified in which of the following groups for charging Wharfage.

1. A) Group - II
2. B) Group - I
3. C) Group - III
4. D) Un notified station

Answer : B

234 Normally some accrued amount of demurrage will be waived by Railway authorities. In case of such waiver , in support of amount waived which of the following document has to accompany to the Traffic accounts office along with Goods Balance Sheet.

1. A) Refund Order

2. B) Remission Order
3. C) Refund Voucher
4. D) Overcharge Sheet

Answer : B
235 In case of booking of PTO Ticket ____ is charged.

A) 1/3 rd of the Base Fare+ reservation Fees + Superfast Charge Rounded off to next higher multiple of Rupee

B) 1/3 rd of the Base Fare + superfast Charge Rounded off to next higher multiple of Rupee

C) 1/3 rd of the Base Fare Rounded off to next higher Rupee

D) 1/3 rd of the Base Fare rounded off to next higher 5 Rupee. Answer : D

236 In case of a MALE Senior Citizen who opted for 100% Concession, what is the element of concession in his ticket fare?

1. A) 40% of Base Fare of the Class
2. B) 40% of the total ticket fare before rounding off
3. C) 35% of Base fare of the class
4. D) 35% of the total ticket fare before rounding off

Answer : A

237 In case of a FEMALE Senior Citizen who opted for 100% Concession, what is the element of concession in her ticket fare?

1. A) 40% of Base Fare of the Class
2. B) 40% of the total ticket fare before rounding off
3. C) 50% of Base fare of the class
4. D) 50% of the total ticket fare before rounding off

Answer : C

238 In
received in Traffic Accounts Office along with returns ?

A) B) C) D)

Answer : C

Only Accounts Foil
Accounts, Record Foils
Accounts & passenger Foils Accounts, Record,& Passenger foils

case of cancellation of EFT FOIL which of the following foils are to be

239 Which of the following are the Normal Working hours of a goods shed (If not declared as Round the clock working hours) ?

1. A) 08.00 to 20.00 Hours
2. B) 06.00 to 22.00 Hours
3. C) 08.00 to 22.00 Hours
4. D) 06.00 to 20.00 Hours

Answer : B

240 Prior finance concurrence will be required for waiver of Demurrage/Wharfage charges if the amount exceeds _____

A) B) C) D)

Answer : D

Rs 10000/- per Wagon per Consignment Rs 5000/- per Wagon per Consignment Rs 20000/- per Wagon per Consignment Rs 25000/- per Wagon per Consignment

A) B) C) D)

Answer : B

POL Traffic
Bricks and Stones Commodity Military Traffic
Iron Ore

One of the following Traffic is not Excluded from the purview of all

241
Fright Incentive Schemes in Goods Traffic.

Which of the following is not to be included in calculation of NTR(

242
Normal Tariff Rate) for Goods Traffic ?

1. A) Busy Season Charge
2. B) Congestion Charge
3. C) Applicable Supplementary Charges
4. D) Development Charge

Answer : D

243 In case of Goods Traffic , Minimum chargeable freight after all concessions should not be less than_____

1. A) Base freight of Class LR-1
2. B) NTR of Class LR-1

3. C) Base Freight of Class 100
4. D) NTR of Class 100

Answer : B

244 Busy Season Charge should be levied in case of one of the following commodities booked in Goods traffic.

1. A) Coal & Coke
2. B) Container Traffic
3. C) Military Traffic
4. D) POL

Answer : D
245 One of the following earnings is to be apportioned . Identify it.

1. A) EFT
2. B) BPT
3. C) Luggage ticket
4. D) HCD

Answer : B

246 If the train load class of a commodity is upto class LR . Then what is Wagon Load Class?

1. A) class 100
2. B) class 110
3. C) class 120
4. D) class 140

Answer : C

247 Which ONE of the following amounts is not to be included in VR note received by Traffic Accounts office ?

A) B) C) D)

Refunds of Modified Tickets of PRS Refunds of Non issue tickets in PRS Refund Of Non Issue Tickets In UTS Refunds of Credit Card Tickets in PRS

Answer : B
248 The maximum Quantity of _____ free luggage carried in Sleeper Ticket .

1. A) 80 Kgs
2. B) 70 Kgs
3. C) 40 Kgs
4. D) 50 Kgs

Answer : C

249 If the earnings of halt for a total month is Rs 3 lakhs. The halt commission to be paid to the halt agent _____

1. A) Rs 22950/-
2. B) RS 19950/-
3. C) Rs 20400/-
4. D) RS 21450/-

Answer : B

250 If the total earnings of a station for the tickets issued by STBS for a month total is Rs 3 lakhs., and opted commission is 1% as per allotment order, what is the total commission paid to STBS?

1. A) Rs 6000/-
2. B) Rs 14950/-
3. C) Rs 12950/-
4. D) Rs 18950/-

Answer : C

251 In case of running special fare special trains the amount of special charges in excess of mail express fares should be charged at which one of the following rates for ?

A) 30% of fare subject to minimum of Rs 75/- and maximum of Rs 150/-

B) 30% of fare subject to minimum of Rs 100/- and maximum of Rs 200/-

C) 30% of fare subject to minimum of Rs 100/- and maximum of Rs 175/-

D) 30% of fare subject to minimum of Rs 90/- and maximum of Rs 175/-

Answer : D
252 What is the minimum distance to be charged for?

1. A) 300 kilometers
2. B) 500 kilometers
3. C) 200 kilometers
4. D) no such restriction

Answer : B

253 What is the amount of charges for verification of travel details by Government departments seeking information for their employees for the purpose of reimbursement of travelling expenditure on receipt of official request from concerned department?

1. A) Rs 500/- per pnr
2. B) Rs.750
3. C) Rs.50
4. D) No charges

Answer : C
254 The amount of Tatkal charges for Sleeper class

A) 30% of fare subject to minimum of Rs 75/- and maximum of Rs 150/-

B) 30% of fare subject to minimum of Rs 100/- and maximum of Rs 200/-

C) 30% of fare subject to minimum of Rs 100/- and maximum of Rs 175/-

D) 30% of fare subject to minimum of Rs 90/- and maximum of Rs 175/-

Answer : B

255 Who is the authority for waiver of Detention charges in case of load adjustment of over loaded wagons

1. A) CCM (Co ordinating HOD in commercial department)
2. B) GM

C) At RAILWAY BOARD LEVEL

D) No waiver permitted Answer : D

256 In case of electronic transmission of RR system (eT-RR) for viewing the eT RR which one of the following unique number required.

1. A) TNR No
2. B) UNR No
3. C) FNR No
4. D) RNR No

Answer : C

257 What is the free time for removal of goods from goods shed in the case of Goods Shed classified under GROUP III ..for charging of WHARFAGE?

A) 24 working hours from expiry of free time for unloading of wagons/ra

B) 15 working hours from expiry of free time for unloading of wagons/rake

C) 36 working hours from expiry of free time for unloading of wagons/rake

D) 30 working hours from expiry of free time for unloading of wagons/rake

Answer : D
258 e-RR is issued for __

1. A) Goods traffic
2. B) Parcel traffic
3. C) Passenger traffic

4. D) None of these

Answer : A

259 In case of load adjustment of over loaded wagons, if the weighment on weigh bridge at other than originating point, which one of the following charges should not be levied.

1. A) Punitive charges
2. B) Charges for Unloading spent by railway administration
3. C) Charges for the detention of the rake
4. D) Detention charges @ Rs 5000/- per each over loaded wagon

Answer : D

260 In case of re weighment of Randomly selected rakes (by PCCM in consultation with PCOM) which are underwent load adjustment, if found any

over load in A)

B) C) D)

Answer : C

it , the charges to be levied.
Punitive Charge of one lakh rupees for Rake Punitive Charge of Rs 5000 per wagon Punitive charge of one Lakh Rupees for Wagon Punitive charge of Five lakh rupees for rake

261 The PCC of wagons during the monsoon period for loading of COAL (all types) , when loaded on CC+8 routes , shall be one tonne less than PCC of those wagons during other than monsoon season. For this which one of the following is the monsoon period.

1. A) 1ST JUNE to 31ST AUGUST
2. B) 1ST JULY to 15TH AUGUST
3. C) 1ST JULY to 31ST AUGUST
4. D) 1ST JUNE to 15TH AUGUST

Answer : C

262 If the aggregate payload in a rake does not exceed the combined permissible carrying capacity of the rake , in case of covered wagons , the punitive charges shall be levied in case of extent of over loading by more than

A) B) C) D)

Answer : A

2 times of the freight rate applicable to the class
3 times of the freight rate applicable to the class
3 times of the freight rate applicable to the highest class 5 times of the freight rate applicable to the highest class

263 If the aggregate payload in a rake exceeds the combined permissible carrying capacity of the rake , in case of covered wagons , the punitive charges shall be levied in case of extent of over loading by more than

1. A) 2 times of the freight rate applicable to the class
2. B) 3 times of the freight rate applicable to the class
3. C) 3 times of the freight rate applicable to the highest class
4. D) 5 times of the freight rate applicable to the highest class

Answer : C

264 If the aggregate payload in a rake does not exceed the combined permissible carrying capacity of the rake , in case of covered wagons , the punitive charges shall be levied in case of extent of over loading by more than

A) B) C) D)

Answer : C

2 times of the freight rate applicable to the class
3 times of the freight rate applicable to the class
3 times of the freight rate applicable to the highest class 5 times of the freight rate applicable to the highest class

265 If the aggregate payload in a rake exceeds the combined permissible carrying capacity of the rake , in case of covered wagons , the punitive charges shall be levied in case of extent of over loading by more than

1. A) 2 times of the freight rate applicable to the class
2. B) 3 times of the freight rate applicable to the class
3. C) 3 times of the freight rate applicable to the highest class
4. D) 5 times of the freight rate applicable to the highest class

Answer : D

266 Booking of Special train/Coaches/Saloon on Full tariff rate (FTR) what is the service charge that shall be levied by the IRCTC?

1. A) 25% of the Base Fare
2. B) 30 % of the Base fare
3. C) 20 % of the Base Fare
4. D) 15% of the Base fare

Answer : B

267 What is the Minimum distance of the charge in case of Booking of Special Train/Coach?

1. A) 300 Kms for Outward and return journey separately
2. B) 400 Kms for Outward and return journey separately
3. C) 500 Kms for Outward and return journey separately

4. D) 600 Kms for Outward and return journey separately

Answer : C

268 Cancellation of non advanced, UTS ticket is permitted Upto

1. A) 4 hours from the time of issue
2. B) 3 hours from the time of issue
3. C) 2 hours from the time of issue
4. D) 1 hour from the time of issue

Answer : B

269 If a confirmed reservation ticket is presented for cancellation between 48 hours and upto 12 hours before scheduled departure of the train , what is the cancellation charge?

A) 50% of the fare paid will be deducted (Subject to minimum cancellation charge)

B) 25% of the fare paid will be deducted (Subject to minimum cancellation charge)

C) 30% of the fare paid will be deducted (Subject to minimum cancellation charge)

D) 40% of the fare paid will be deducted (Subject to minimum cancellation charge)

Answer : B

270 If a confirmed reservation ticket is presented for cancellation within 12 hours before the scheduled departure of the train and upto 4 hours before scheduled departure of the train , what is the cancellation charge?

A) 50% of the fare paid will be deducted (Subject to minimum cancellation charge)

B) 25% of the fare paid will be deducted (Subject to minimum cancellation charge)

C) 30% of the fare paid will be deducted (Subject to minimum cancellation charge)

D) 40% of the fare paid will be deducted (Subject to minimum cancellation charge)

Answer : A

271 No refund shall be granted on the confirmed reserved ticket, if it is surrendered for cancellation less than _____ hours of the scheduled departure of the train

A) 6 B) 4 C) 3 D) 2

Answer : B

272 No refund of fare shall be granted on RAC Ticket or Waitlisted ticket less than _____ of the scheduled departure of the train

1. A) 1Hour

2. B) 45 Minutes
3. C) 30Minutes
4. D) 15 Minutes

Answer : C

273 What is the amount to be deducted from the fare paid towards cancellation changes , in case of confirmed AC I class ticket?

1. A) Rs.255
2. B) Rs.240
3. C) Rs.300
4. D) Rs.315

Answer : B

274 If a passenger wants to carry Luggage in a passenger compartment, beyond the free allowance and upto maximum limit as per the class of travel what is the amount to be recovered?

1. A) At the Luggage Rate (scaleL)
2. B) 1.5 times the Luggage Rate(scaleL)
3. C) 2 times the Luggage Rate (scaleL)
4. D) 2 times of

Answer : B
275 Traffic Book part A deals with.

1. A) Station accounts
2. B) Apportionment of traffic
3. C) Ledger account of home line
4. D) Abstract earnings & statement of balance

Answer : A
276 Which part of traffic book deals with station accounts ?

1. A) Part-C
2. B) Part-d
3. C) Part-A
4. D) Part-D

Answer : C
277 Which one of the following will describe about Part-C ?

1. A) Ledger account of Main Line
2. B) Abstract of Earnings and statement of balances
3. C) Abstract of Apportionment of earnings
4. D) Abstract of Adjustment balance sheet

Answer : B

278 which Part of Traffic book deals with result of apportionment of traffic interchanged with other railways &private companies

1. A) Part A
2. B) Part B
3. C) Part C
4. D) Part D

Answer : C

279 Other coaching earnings are booked to which Abstract

1. A) Abstract X
2. B) Absract Y
3. C) Abstract Z
4. D) Absract A

Answer : A

280 Final monthly adjustment traffic journal voucher is prepared on the basis of which part of traffic book.

1. A) Part A
2. B) Part B
3. C) Part C
4. D) Part D

Answer : D

281 If average number of rakes dealt by a goods shed in a month, is more than 12 for the assessment period , for the classification of goods sheds it will be classified in which of the following groups for charging Wharfage.

1. A) Group - 1
2. B) Group - 2
3. C) Group - 3
4. D) Un notified station

Answer : A

282 If average number of rakes dealt by a goods shed in a month equals to 12

A) Group - 1

2. B) Group - 2
3. C) Group - 3
4. D) Un notified station

Answer : B

283 In case of running special fare special trains the amount of special charges in excess of mail express fares should be charged at which one of the following rates for

A) 30% of fare subject to minimum of Rs 75/- and maximum of Rs 150/-

B) 30% of fare subject to minimum of Rs 100/- and maximum of Rs 200/-

C) 30% of fare subject to minimum of Rs 100/- and maximum of Rs 175/-

D) 30% of fare subject to minimum of Rs 90/- and maximum of Rs 175/-

Answer : B
284 The amount of Tatkal charges for 2 AC class

A) 30% of fare subject to minimum of Rs 375/- and maximum of Rs 450/-

B) 30% of fare subject to minimum of Rs 300/- and maximum of Rs 500/-

C) 30% of fare subject to minimum of Rs 400/- and maximum of Rs 500/-

D) 30% of fare subject to minimum of Rs 300/- and maximum of Rs 400/-

Answer : C
285 The amount of Tatkal charges for 3 AC class

A) 30% of fare subject to minimum of Rs 275/- and maximum of Rs 450/-

B) 30% of fare subject to minimum of Rs 300/- and maximum of Rs 400/-

C) 30% of fare subject to minimum of Rs 200/- and maximum of Rs 375/-

D) 30% of fare subject to minimum of Rs 200/- and maximum of Rs 400/-

Answer : B
286 The amount of Tatkal charges for AC chair car class

A) 30% of fare subject to minimum of Rs 125/- and maximum of Rs 225/-

B) 30% of fare subject to minimum of Rs 100/- and maximum of Rs 200/-

C) 30% of fare subject to minimum of Rs 150/- and maximum of Rs 250/-

D) 30% of fare subject to minimum of Rs 150/- and maximum of Rs 300/-

Answer : A

287 What is the free time for removal of goods from goods shed in the case of Goods Shed classified under GROUP II for charging of WHARFAGE?

A) 24 working hours from expiry of free time for unloading of wagons/rake

B) 15 working hours from expiry of free time for unloading of wagons/rake

C) 12 working hours from expiry of free time for unloading of wagons/rake

D) 30 working hours from expiry of free time for unloading of wagons/rake

Answer : B

288 What is the free time for removal of goods from goods shed in the case of Goods Shed classified under GROUP I ..for charging of WHARFAGE?

A) 24 working hours from expiry of free time for unloading of wagons/rake

B) 15 working hours from expiry of free time for unloading of wagons/rake

C) 12 working hours from expiry of free time for unloading of wagons/rake

D) 30 working hours from expiry of free time for unloading of wagons/rake

Answer : C
289 Where is commission changes on military warranty allocated to

1. A) Abstract - X
2. B) Abstract -Y
3. C) Abstract - Z
4. D) None of these

Answer : C

290 At present EOL scheme is operational in SC Rly. at some coal sidings. Under this scheme what is the free time for loading?

1. A) 4 hours
2. B) 3 hours
3. C) 5 hours
4. D) 6 hours

Answer : B

291 At present, what is the all India engine hour cost for Electric Train Engine is used for?

1. A) Freight Charges
2. B) Shunting & trip charges
3. C) Wharfage charges
4. D) None of these

Answer : B

292 In the case of rake of Coal and/or Coke consignment, what is the Demurrage charge that will be levied, if the Duration of excess detention (detention beyond permissible free time} is upto 4 hours?

1. A) 1.5 times of the base rate
2. B) 2 times of the base rate
3. C) 2.5 times base rate
4. D) at normal base rate no penal DC

Answer : B

293 In the case of rake of Coal and/or Coke consignment, what is the Demurrage charge that will be levied, if the Duration of excess detention (detention beyond permissible free time} is beyond 4 hours and upto 8 hours?

1. A) 1.5 times of the base rate
2. B) 2 times of the base rate
3. C) 2.5 times base rate
4. D) 3 times of the base rate

Answer : C

294 In the case of rake of Coal and/or Coke consignment, what is the Demurrage charge that will be levied, if the Duration of excess detention (detention beyond permissible free time} is beyond 8 hours?

1. A) 1.5 times of the base rate
2. B) 2 times of the base rate
3. C) 2.5 times base rate
4. D) 3 times of the base rate

Answer : D

295 In is above

A) B) C) D)

Answer : B

case of goods tariff for a particular commodity if the train load class LR1 and upto class 190. What is the Wagon Load Class?

One class higher than Train load Class rate
One class higher than Train Load Class rate or Class One class higher than Train Load Class rate or class One class higher than Train Load Class rate or class

296 In case of goods tariff for a particular commodity if the train load class is 200. What is the Wagon Load class?

1. A) Base Freight rate of Class -200

2. B) Base Freight Rate of Class -200 + 5%
3. C) Base Freight Rate of Class -200 + 10%
4. D) Base Freight Rate of Class -145A

Answer : B

297 What is the minimum distance of charge in case of goods traffic?

1. A) 150 Kms
2. B) 100 Kms
3. C) 75 Kms
4. D) 200 Kms

Answer : B

298 _____ is deducted from originating freight before apportioning Goods earnings on carried distance

1. A) Transhipment Charges
2. B) Terminal Cost
3. C) BothA&B
4. D) Neither A & B

Answer : C

299 In case of leased Parcel traffic what is the Carrying capacity (CC) to be charged for?

1. A) 22 Tonnes
2. B) 24 Tonnes
3. C) 25 Tonnes
4. D) 23 Tonnes

Answer : D

300 In case of leasing of parcel vans , which One of the following type train is permitted now ?

1. A) Jan Shatabdi train
2. B) Duranto
3. C) Ordinary passenger Train
4. D) Shatabdi

Answer : C

301 For booking parcel van what is the amount of Wagon registration fess to be deposited at the time of indenting for Parcel Van?

1. A) Rs 1500 /-
2. B) Rs 2500/-
3. C) Rs 5000/-
4. D) Rs 2000/-

Answer : C

302 For booking a Full Parcel Train what is the amount of Wagon Registration amount to be deposited for indenting a parcel Rake?

1. A) Rs 50000/-
2. B) Rs 100000/-
3. C) Rs 15000/-
4. D) Rs 25000/-

Answer : B
303 What is the maximum number of PIGS can be carried in a parcel van?

1. A) 105
2. B) 104
3. C) 110
4. D) 100

Answer : B

(ANSWER EACH QUESTION FROM THE OPTIONS GIVEN UNDER EACH OF THEM.
I. For the month of September 2020, ED shed homing 100 engines shows
Number of Engines On line is 100.
Number of Engines Under or Awaiting Repairs is 20

Number of Engines in good repair stored is 2 Number of Engines Spare is 5.

From the above given data, answer the following by choosing one of the four options given against each question.

304. Number of Engines fit for use is _____.

(a) 80
(b) 78
(c) 82
(d) 75
Answer: (a)
305. Number of Engines ineffective engines is _____. (a) 20

(b) 80 (c) 75

(d) 25
Answer: (a)
306. Number of engines available for use is _____. (a) 20
(b) 78

(c) 80
(d) 75
Answer: (b)
307. Number of engines in use is _____. (a) 73

(b) 80 (c) 5

(d) 20
Answer: (a)
308. Number of engine days on line is _____. (a) 3000

(b) 2400 (c) 2000 (d) 2250
Answer: (a)
309. Number of engine days in use is _____. (a) 2190
(b) 3000
(c) 2400
(d) 2000

Answer: (a)

(Distance travelled by a Goods Train from Chennai Beach to Arakkonam Junction is 70 KMs. But at a distance of 58 KMs, a wagon was detached from the train due to hot box; The time taken for shunting is 35 minutes. Time taken to cover that distance is 2.5 hours. At Arakkonam Junction, where the goods train terminates, shunting was done for 15 minutes.)

From the data given above, answer the following:

310. The train hours calculated for this train is _____ . (a) 2.5 Hours

(b) 2 Hours
(c) 3 Hours
(d) None of the above

Answer: (b)
311. The speed of the Goods train is _____. (a) 35 kmph

(b) 28 kmph

(c) 41 kmph (d) 32 kmph Answer: (b)

312. The ineffective percentage of Electric Locos for Dec 2019, Jan 2020, Feb 2020 and March 2020 was 6.41, 7.16, 6.96 and 7.27 respectively. In which month was the performance better?

(a)Dec 2019 (b) Jan 2020 (c) Feb 2020

(d) Mar 2020. Answer: (a)

313. The NTKMs per Engine hour for Apr 2012, May 2012, June 2012 and July 2012 are 11864, 13267, 13925 and 15148 respectively. In which month was the performance better?

(a) Apr 2012 (b) May 2012 (c) June 2012

(d) July 2012 Answer: (d)

314. The Wagon Days on Line is 286662; Number of Effective Wagons is 231742; Number of Loaded Wagons is 39921; Number of loaded Receipts is 37824. What is the Wagon Turn Round calculated?

(a)2.98
(b) 3.22
(c) 3.41
(d) 3.60
Answer: (a)
315. A Goods train, coupled with 2 WAG Electric engines and 47 BOXN wagons from MAS to AIP.

With the following data,
Tare weight of the engine
Tareweight of BOXN Wagon is
Net weight of BOXN Wagon is
Distance between MAS to AIP is 21 KMs Calculate the GTKMs incl weight of engine.

(a) 84969 (b) 82596 (c) 80223 (d) 78256

Answer: (a)

316. The Wagon Turn Round of the Railway for the month of Apr 2012, May 2012, June 2012 and July 2012 is 3.65, 4.73, 2.57 and 3.87. Of the four months, Better performance is shown in the month of _____.

(a) Apr 2012 (b) May 2012 (c) June 2012 (d) July 2012

Answer: (c)

317. The Electric Energy consumption for Goods service is 23010902 KWH and the GTKMs achieved is 2480452000. Then the Specific Energy Consumption is _____.

(a) 8.28
(b) 10.78 (c) 6.28
(d) 9.28 Answer: (d)

318. The mean of 3 numbers is 6. If one of the numbers in increased by 6, find the new mean.
(a) 12
(b) 24

(c) 8
(d) None of the above Answer: (c)

113 T
28.1 T in 4-wheelers

53.18 T in 4-wheelers

319. Engine KMs on Territorial Basis is 327752; Engine KMs on Allotment Basis is 358484; Number of Engine Failures is 2; Then EKMs per Engine Failure is _____.

(a) 179242 (b) 179200

(c) 163876

(d)163800

Answer: (a)

320. The Freight operations over Indian Railways have been computerized by the implementation of

the _____.
(a) RMS/TMS sub-systems of FOIS (b) RMS/TMS sub-systems of COIS (c) PAMS/COIS systems of ICMS (d) PAMS/COIS systems of FOIS

Answer: (a)

321. Railway Statistics are based on the factors of Quantity, Distance, Duration and Service performed. Fundamental Units are the joint expression of two primary units. Pick outthe fundamental units from the list given below:

(a) Tonne Kilometers
(b) Passenger Kilometers (c) Wagon Days

(d) All of the above Answer: (d)

322. Derivative Units are arrived at by dividing one set of fundamental unit or primary unit by another allied or related set of fundamental or Primary unit. Pick out theDerivative Units from the list given below.

(a) Earnings per Passenger (b) Train Hours
(c) Train Kilometers
(d) Tonne Kilometers Answer: (a)

323. Objective of statistics in Railways is to assist in increasing the Gross Earnings. This is achieved by the compilation of ----------

1. (a) Commercial Statistics
2. (b) Repairs and Maintenance Statistics

(c) Operating Statistics
(d) Administrative Statistics Answer: (a)

324 Objective of statistics in Railways is to assist in eliminating the wastage. This is achieved by the compilation of ----------

1. (a) Commercial Statistics

2. (b) Repairs and Maintenance Statistics
3. (c) Operating Statistics
4. (d) Administrative Statistics

Answer: (c)

325 Objective of statistics in Railways is to assist in enhancing efficiency in working. This is achieved by the compilation of ----------

1. (a) Commercial Statistics
2. (b) Repairs and Maintenance Statistics
3. (c) Operating Statistics
4. (d) Administrative Statistics

Answer: (b)
326 In the Railway Board, the Executive Director (Stat. & Econ.) reports to

1. (a) Director Stat(CA)
2. (b) Additional Member (BUDGET)
3. (c) PFA
4. (d) Financial Commissioner

Answer: (b)
327 In order to ensure compilation of statistics from Primary Data Source only, Zonal Railways should not use the data provided by other nodal agencies for compiling of Monthly Statistical Statements unless and until authorized by the ------- ----------.

1. (a) S&E Directorate of Railway Board
2. (b) Sr Statistical Inspector in Railway Board
3. (c) Financial Commissioner
4. (d) Additional Member (BUDGET)

Answer: (a)
328 The Principal Statistical Results of the Indian Railways is presented every month in the ----------.
(a) Monthly Evaluation Report
(b) Accident Statistics
(c) Goods Revenue Statistics
(d) Rolling Stock Performance
Answer: (a)

329 The average distance each passenger or tonne of goods is transported is (a) Average Lead of Traffic
(b) Average Rate of Traffic
(c) Average Density of Traffic

(d) Mean kilometrage

Answer: (a)

330 A vehicle is not a reckoned to be a _____ if it provides accommodation for any traffic.
(a) Brake Van
(b) Passenger Coaching Vehicle

(c) Departmental Vehicle (d) Goods Wagon Answer: (a)

331 Railway Coal Trains are excluded from _____ Trains (a) Goods
(b) Other Goods
(c) Departmental

(d) Passenger Answer: (c)

332 The true or accrued Traffic Earnings in an accounting period whether actually realized or not.
(a) Gross Earnings
(b) Gross Traffic Receipts

(c) Net Earnings
(d) Passenger Earnings Answer: (a)

333 Fare is the money realized by the Railways from transportation of persons excluding the _____.

1. a) Penalty
2. b) Development Fund
3. c) Superfast Charges
4. d) Catering

Answer: (a)

334 The interval of time, in days, between two successive loadings of a wagon is --- --------.
(a) Wagon Turnround
(b) Wagon kilometers

(c) Wagon Days on line (d) Wagon days in use Answer: (a)

335 The reason for a wide variation between Engine Kilometer per Engine Day in use and Engine Kilometer per Engine Day on Line could be
(a) The number of Engines are stocked more than the requirement
(b) The number of Engines are stocked less than the requirement

Answer: (a)

336 A decrease in the figure Net tonne kilometres per Goods Locomotive Day may be due to
(a) Less traffic offering
(b) Shunting hours not being cut down in proportion to the decrease in traffic offering (c) Increase in departmental, assisting required, assisting not required and light engine kilometres

(d) All of the above Answer: (d)

337 Average Wagon Load during the Run is arrived at by dividing the total Net tonne kilometrage by the loaded wagon kilometrage. A decrease in this figure may be due to

1. (a) a change in the type of commodities offering
2. (b) the supply of smaller wagons and
3. (c) insufficient working of station staff
4. (d) All of the above

Answer: (d)

338 A decrease in Wagon Kilometres per Wagon Day may be due to

1. (a) delay in Marshalling Yards, Transhipment Points and Goods Terminal Stations
2. (b) decrease in average speed of Goods trains
3. (c) increase in the number of wagons under or awaiting repairs
4. (d) All of the above

Answer: (d)

339 _____ the Operating Ratio, better is the performance, ie., consistent with efficient working and good maintenance.
a. Lower (b) Higher

Answer: (a)

340 The ratio of Working Expenses to Gross Earnings is Operating Ratio. Working Expenses

1. (a) excludes Suspense but includes Appropriation to DRF and Pension Fund
2. (b) includes Suspense and Appropriation to DRF and Pension Fund
3. (c) excludes Suspense and Appropriation to DRF and Pension Fund
4. (d) includes Suspense but excludes Appropriation to DRF and Pension Fund

Answer: (a)

341 In Staff Statistics, the total number of Staff is the sum of the number of staff employed on Open Line Capital Works, ie., _____ and the staff employed on independent Construction Projects only, ie., _____

1. (a) Open Line, Construction
2. (b) Group A, Group B
3. (c) Group C, Group D

(d) None of the Above Answer: (a)

342 In Staff Statistics, Apprentices shall be excluded unless borne against the sanctioned cadre.

1. Apprentices
2. Car Drivers
3. Shunters

4. None of the above

Answer: (a)

343 Efficiency Indices of Goods and Goods Proportion of Mixed are reflected in the Annual Statistical Statement No _____
(a) 28
(b) 25

(c) 23 (d) 24

Answer: (a)

344 In the compilation of the Annual Statistical Statement No 27(C), the cost of total power consumed by Locomotives shall agree with the corresponding amount booked under
(a) Abstract H-331

(b) Abstract H- 332

(c) Abstract H-333 (d) Abstract H-334 Answer: (a)

345 In Annual Statistical Statement, 27(C) the quantity of Power consumed for Traction purposes shall be compiled on _____ basis and furnished separately by Gauges.
(a) Territorial

(b) Allotment (c) Originating (d) Carried Answer: (a)

346 In Annual Statistical Statement No 12, the Lead of a Passenger is compiled gauge-wise and class-wise by dividing the Passenger Kilometers by the Number of Passengers _____ under each class over respective gauges
(a) Carried

(b) Originating (c) Territorial (d) Ownership Answer: (a)

347 In Annual Statistical Statement No 9B, Flag Stations and Halt Stations are grouped as _____ Stations
(a) Block Stations

(b) Non-Block Stations Answer: (b)

348 In Annual Statistical Statement No 9B, the total number of stations including Block Huts is the sum of the total Block Stations including Block Huts and the total _____ Stations only and does not include _____ Stations.
(a) Flag, Halt

(b) Halt, Flag Answer: (b)

349 Details of Gross Earnings is furnished in the Annual Statistical Statement No _____

(a) 6 (b) 16

(c) 15

(d) 18

Answer: (a)

350. Statistics of Accidents and Unusual Occurrences is furnished in Annual Statement No _____.

(a) 41 (b) 40

(c) 30 (d) 31

Answer(a)
351. Engine Usage is Annual Statistical Statement No _____ (a)22
(b) 21
(c) 23

(d) 24 Answer: (a)

352. EMU, MEMU and DEMU Suburban and Non-Suburban Train Statistics is reflected in Annual Statistical Statement No. _____

(a) 32

(b) 33 (c) 30 (d) 31

Answer: (a)

353. The figure arrived at by multiplying the passenger kilometers on carried basis by 100 and dividing the result by seat kilometers is _____.

(a) Passenger Ratio

(b) Occupancy Ratio

(c) Seat Kilometre Ratio

(d) Train Ratio

Answer: (b)

354. The target date for submission of the Monthly Statistical Statement No. IB is _____ of the following month.

(a) 10th
(b) 15th
(c) 20th

(d) 5th Answer: (c)

In MSS IB, the kilometrage of the Goods Wagons used for carrying

355.
passengers, livestock, luggage, parcels, etc., at coaching rates are shown under _____.

(a) Other Vehicle KMs

(b) Other Coaching Vehicle KMs

(c) Passenger Coaching Vehicle KMs

(d) Brake Van KMs

Answer: (a)

356. The statement 6A is compiled for the traffic carried by different tractions viz., steam, diesel and electric, besides _____.

(a) Only EMU & MEMU
(b) only Rail Cars & Rail Buses (c) only DEMU
(d) All of the above.
Answer: (d)

357. ThebasicdocumentforcompilationofMonthlyStatisticalStatementNo6Ais

1. (a) Passenger Classification
2. (b) SO 28
3. (c) CTR
4. (d) Invoices

Answer: (a)

358. The target date for submission of the Monthly Statistical Statement No. 2 is _____ of the following month.

(a) 10th

(b) 15th

(c) 20th

(d) 5th

Answer: (c)

359. The target date for submission of the Monthly Statistical Statement No. IA is _____ of the following month.

(a) 10th
(b) 15th
(c) 20th
(d) 5th Answer: (a)

360. The amount of revenue earning work done is indicated by the result.....
(a)NTKMs
(b) GTKMs

(c) Loaded Wagon KMs (d) Total Wagon KMs Answer (a)

361. Board's monthly statement no.8 part I and part II relate to the performance of .....
(a) EMU, MEMU & DEMU trains

(b) Passenger Trains
(c) Departmental Trains (d) Goods trains Answer: (a)

362 ..... , the result of fuel consumed per engine km is considered to be a better result.

(a) Higher (b) Lower

Answer: (b)

363. Earnings obtained as in Monthly Statistical Statement no 7 C is on ..... basis
(a)Originating

(b) Apportioned (c) Terminating (d) Allotment

Answer: (b)

364. Lubricating oil and grease consumed statement no. 5 – B submitted to Railway Board , is compiled from the basic return..... received from .....
(a) L.M. 512 from DME's office

(b) CTRs from loco sheds
(c) SO 28 from Booking Stations Answer: (a)

365. Earnings obtained as per SN2 returns are on ..... basis.

1. (a) Originating
2. (b) Apportioned
3. (c) Terminating

Answer: (a)

366. Kilometrage of track equated on the basis of trains run per day is.....

1. (a) Track kilometer
2. (b) Equated track kilometer

3. (c) Route Kilometer
4. (d) Running track kilometer

Answer: (b)

367. Wagon turn round is denoted in no of .....

1. (a) Days
2. (b) hours
3. (c) minutes
4. (d) weeks

Answer: (a)

368. Commercial tariffs are charged for ..... Traffic.

1. (a) Non-revenue
2. (b) Revenue
3. (c) Originating
4. (d) Terminating

Answer: (b)

369. Net tonne kilometers as per ---------- are utilized for all the Annual Statistical Statements.
(a) Train documents
(b) Invoice documents

(c) Station Documents (d) Shunting Vouchers Answer: (b)

370. Staff shown in staff statistics exclude (a) Casual labourers
(b) Commercial Inspectors
(c) Directly recruited Officers

(d) Car Drivers Answer: (a)

371. Combined train documents or reports are jointly prepared by

1. (a) Guards & Drivers
2. (b) Guards only
3. (c) Train Drivers only
4. (d) Station Managers

Answer: (a)

372. Freight shown in the monthly statement no 7. C. Commodity statement is inclusive of ---------- due to the railway.

1. (a) Terminal Charges
2. (b) (Transhipment charges

3. (c) (c) Wharfage Charges
4. (d) (d) Demurrage Charges

Answer: (a)
373. Tonnes carried on the system is shown in the Monthly Statistical Statement No.------.
(a) 7C
(b) 8
(c) 4B (d) 3A
Answer: (a)

374. Cumulative figures are not furnished in the board's Monthly Statistical Statement no ----
-
(a) 1 A - Punctuality Statistics
(b) 7C – Commodity Statistics

(c) 1B – Passenger Train Performance (d) 2 – Goods Train Performance Answer: (a)

375. The time occupied by light, assisting required, Assisting not required engines is included under the head _____.

1. (a) Other Engine Hours
2. (b) Other Hours]
3. (c) Unproductive Engine Hours

(d) Train Engine Hours Answer: (a)

376. Tare tonne of light engines are included in the calculation of gross load per train _____.

1. (a) Including the engine weight
2. (b) Excluding the engine weight

Answer: (a)

377. Train engine hours are calculated _____ the time of shunting done by the train engine enroute.

1. (a) Including
2. (b) Excluding

Answer: (b)

378. Weight of the dead engine attached to a train is reckoned as tare weight of ------ engines.

1. (a) One
2. (b) Two
3. (c) Three
4. (d) Four

Answer: (b)

379. The result average starting wagon load reflects element of distance.

1. (a) Reflects
2. (b) Does not reflect

Answer: (b)

380. The result Average Wagon Load during the run reflects the element of distance.

1. (a) Reflects
2. (b) Does not reflect

Answer: (a)

381. The particulars furnished in the statement SN 2 – D refer to the traffic (a) originating from one suburban station and terminating at another

suburban station
(b) originating from one non-suburban station and terminating at

another suburban station
(c) originating from one suburban station and terminating at another

non-suburban station
(d) originating from one non-suburban station and terminating at

another non-suburban station Answer: (a)

382. When two engines coupled together are running light under their own power, double light engine kilometers are to be taken.

1. (a) Treble
2. (b) Single

(c) Double
(d) Four times Answer: (c)

383. Distance of each gauge owned by a railway including its worked lines is called Route kilometer.

1. (a) Route Kilometers
2. (b) Train Kilometers
3. (c) Running Track Kilometers
4. (d) Engine Kilometers

Answer: (a)

384. Commercial tariffs are charged for _____ traffic.

1. (a) Non-revenue

2. (b) Revenue
3. (c) Departmental
4. (d) Passenger

Answer: (b)

385. Circular tour tickets are counted as _____ journey tickets. (a) Single
(b) Return
(c) many journeys undertaken as

Answer: (a)

386. In the Monthly Statistical Statement _____ - Advance information to the Railway Board, details of Revenue Traffic is only furnished.
(a) 7B
(b) 7C

(c) 7A (d) 8 Answer: (c)

387. For all statistical purposes, all the vehicles are taken in terms of _____ wheelers.
(a) Eight
(b) four

(c) six
(d) two Answer: (b)

389. For all Statistical purposes, all wagons are taken in terms of _____ wheelers
(a) Two
(b) four

(c) six
(d) eight Answer: (d)

390. Monthly Statistical Statement No. _____ is prepared on originating basis.

1. (a) 7B
2. (b) 7C
3. (c) IB
4. (d) 3A

Answer: (a)

391. Monthly Statistical Statement no _____ is called as Commodity Statistics and Annual Statistical Statement no. ____ is called as Goods Revenue Statistics.

1. (a) 7C and 13
2. (b) 7A and 13
3. (c) 7B and 13
4. (d) 6A and 12

Answer: (a)

392. Monthly Statistical Statement no _____ is prepared on originating basis.
(a) 7C
(b) 7A

(c) 2 (d) IB Answer: (b)

393. In the derivative wagon kilometers per wagon day, the _____ are only included.

1. (a) BrakeVan KMs
2. (b) Total Wagon KMs
3. (c) Departmental Wagon KMs
4. (d) Departmental Vehicle KMs

Answer: (b)

394. _____ Statistics are calculated on the ownership basis.

1. (a) Vehicle Usage
2. (b) Wagon Usage
3. (c) Engine Usage
4. (d) EMU Usage

Answer: (a)

395. The result wagon kms per wagon day is compiled for _____ traction.

1. (a) Diesel Electric
2. (b) Electric
3. (c) Steam
4. (d) Combined

Answer: (d)

396. Fuel consumption result is rated against per 1000_____.

1. (a) NTKMs
2. (b) GTKMs
3. (c) Loaded Wagon KMs
4. (d) Total Wagon KMs

Answer: (b)

397. _____ service is an unproductive service.

1. (a) Shunting
2. (b) Passenger
3. (c) Goods

4. (d) Other Goods

Answer: (a)

398. Earnings shown in the telegraphic advice of advance gross earnings are on _____ basis
(a) Originating
(b) Carried

(c) Apportioned (d) Territorial

399. The target date for submission of Monthly statement no. 6-A to Railway Board is ____ of the following month.
(a) 10th
(b) 15th

(c) 20th
(d) 12th Answer: (a)

400. An eight wheeler is taken as _____ four wheelers for all statistical purposes.

1. (a) Two
2. (b) half
3. (c) four
4. (d) quarter

Answer: (a)

401. Earnings from goods carried in the statement no.7-C are the earnings under abstract-Y.

1. (a) Abstract -Z
2. (b) Abstract -Y
3. (c) (Abstract -X
4. (d) Abstract -H

Answer: (b)

402. Light engines _____ on its own power (a) run
(b) do not run
(c) sometimes run

Answer: (a)

403. Average Speed of All Goods Trains will be ____ than or equal to the Average Speed of Through Goods Trains.

1. (a) More than
2. (b) less than

Answer: (b)

404. The Engine Kms per engine day on line will be _____ than the figure of engine kms per engine day in use.

1. (a) More
2. (b) Less

Answer: (b)

405. Average Starting Wagon Load is affected by _____.

1. (a) Carrying Capacity of Wagons
2. (b) Wagon Days OnLine
3. (c) Wagon KMs
4. (d) Wagon Days in Use.

Answer: (a)

406. _____ the Wagon Turn Round, better is the performance. (a) Higher
(b) Lower
Answer: (b)

407. The basic document for compiling gross tonne kms is _____. (a) CTR
(b)Invoice
(c) SO 24

(d) SN2 Answer: (a)

408. No _____ are calculated in respect of shunting done.

1. (a) NTKMs
2. (b) Total Wagon KMs
3. (c) GTKMs
4. (d) Total Vehicle KMs

Answer: (a)

409. _____ do not run under their own power.

1. (a) Dead Engines
2. (b) Assisting Not Required
3. (c) Assisting Required Engines
4. (d) Light engines

Answer: (a)

410. Proforma V statemet is prepared on the basis of : (a) Capital & Revenue Accounts
(b) ASS-12
(c) Account current

(d) ASS-15

Answer: (d)

411. Traffic Costing Statements of Railway are sent to: (a) Member – Infrastructure
(b) Member – Operations & Business Development (c) Member–Finance

(d) Member - Traction & Rolling Stock Answer: (c)

412. The method of Depreciation adopted in Traffic Costing Analysis is: (a) Sinking Fund method
(b) Straight line method
(c) Reducingbalancemethod

(d) Units of Production method Answer:(b)

413. Traffic costing statements are prepared at: (a) Zonal level

(b) Divisional level (c) Cost centre level (d) Department level Answer:(a)

414. Summary of End Results are published by Railway Board: (a) Monthly

(b) Weekly
(c) Annually (d) Bi-Annually Answer:(c)

415. Traffic Costing statements are prepared on the basis of: (a) Standard Costing method
(b) Fully distributed Costs
(c) Marginal Costing method

(d) Absorption Costing method Answer:(b)

416. Expenditure under Abstract L is distributed to: (a) Terminal

(b) Line haul
(c) Overheads
(d) Central Charges Answer:(c)

417. Expenditure of Railway Board is classified under: (a) Terminal

(b) Line haul
(c) Overheads
(d) Central Charges Answer:(d)

418. The results of Group B unit cost of Freight services includes:
(a) Traction-wise unit cost
(b) Unit cost of through goods and van and shunting goods separately (c) Overheads and central charges as a percentage of direct expenses (d) All the above
Answer:(d)

419. 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 Answer:(c)

420. ABUCS stands for:
(a) Activity Based Unit Costing System
(b) Accounting Based Unit Costing System
(c) ActivityBasedUnitsofCoachingServices
(d) Accounts Bifurcated Under Charges of Services Answer:(a)

421. Charging of Interest on Capital has been dispensed with effect from the year:

(a) 1998-99 (b) 2005-06 (c) 2016-17 (d) 2019-20 Answer:(c)

422. Line haul Cost does not involve:

(a) Cost of Fuel
(b) Repairs and Maintenance of locos
(c) Provision and Maintenance of platform (d) Maintenance Cost of OHE
Answer:(c)

423. Expenses booked under Abstract B-310 – Maintenance of Girder Bridges is distributed to:

(a) Terminal function
(b) Overheads
(c) Linehaul&Terminalfunctions (d) Linehaul function
Answer:(d)

424. The exercise of Cost Analysis under Traffic Costing System commences after:

(a) Submission of Capital & Revenue Accounts (b) Closure of Account Current
(c) Submission of Appropriation Accounts
(d) Submission of Revised and Budget Estimates. Answer:(a)

425. The first stage of Traffic Costing work is:
(a) Segregation of expenditure of Coaching and Goods services (b) Preparation of ASS-15
(c) Segregation of expenditure relating to Suburban services (d) Gauge-wise distribution of expenditure

Answer:(c)
426. Green Book refers to

(a) Assets Register
(b) Statistical Compendium
(c) SummaryofendresultsofCoachingservices
(d) Basic document for development of Goods Unit Cost Answer:(d)

427. Incremental Cost under Traffic Costing denotes:
(a) Percentage of variable freight expenses to total freight expenses (b) Percentage of direct expenditure to total expenditure
(c) Percentage of coaching expenses to total expenses

(d) Percentage of Overhead expenses to direct expenses
Answer: (a)

428. Expenditure booked under Maintenance of P.Way (Abstract B-200) is bifurcated to Line haul and Terminal in the ration of:

(a) GTKMs
(b) Engine KMs
(c) TrackKMs
(d) Equated Track KMs Answer: (d)

429. Performance factor for arriving at Escalation factor for Goods services is: (a) Revenue Vehicle KMs
(b) Revenue Net Tonne KMs
(c) GTKMs

(d) Track KMs Answer:(b)

430. Performance factor for arriving at Escalation factor for Coaching services is:

(a) Revenue Vehicle KMs
(b) Revenue Net Tonne KMs (c) GTKMs
(d) Track KMs
Answer:(a)

431. Expenditure booked under Abstract A- 100 to 400 is fully distributed to:

1. (a) Terminal Function
2. (b) Line haul and Terminal Functions

(c) Overheads
(d) Line haul Function

Answer: (c)
432. Adoption of Actual expenditure under Abstract – L in place of Appropriation to Pension Fund was implemented in the financial year:

(a) 2002-03 (b) 2013-14 (c) 2020-21 (d) 2019-20 Answer: (d)

433. Find the Odd one out: (a) Ticket Checking

(b) Reservation & Enquiry (c) Overheads
(d) Booking Office Answer: (c)

434. The basic statement for preparation of Suburban Cost Analysis is: (a) ASS-15

(b) C&R Accounts
(c) Revenue Allocation Register

(d) Account Current Answer: (b)

435. Yard Operations is a (a) Terminal activity (b) Running activity

(c) Both (a) & (b)
(d) None of the above Answer: (a)

436. ERR denotes:
(a) Efficiency Rating Ratio
(b) Expenditure and Earnings Ratio (c) Empty Return Ratio
(d) Energy Reserve Ratio
Answer: (c)

437. The costs which increase or decrease in direct proportion to changes in volume of traffic is

(a) Fixed cost
(b) Semi-variable cost
(c) Fully distributed cost (d) Variable cost Answer: (d)

438. The costs which remain constant with a change in volume of traffic over a period of time is:

(a) Fixed cost
(b) Semi-variable cost
(c) Fully distributed cost (d) Variable cost Answer: (a)

439. Establishment expenditure is a: (a) Variable cost

(b) Fixed cost
(c) Fully distributed cost (d) Semi-variable cost Answer: (b)

440. Performance factor for arriving at unit cost of provision and maintenance of carrying units are:

(a) Vehicle/Wagon KMs
(b) No. of Vehicles/Wagons (c) Vehicle/Wagon Days
(d) Vehicles/Wagons On-line

Answer: (c)

441. Cost of documentation under Goods services is categorised under (a) Terminal services

(b) Line haul services
(c) Overheads
(d) Terminal & Line haul services Answer: (a)

442. 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 Answer: (d)

443. The term Contribution, in Costing denotes (a) Revenue less variable cost

(b) Total Cost less Fixed Cost
(c) Revenue less Fixed Cost

(d) Fixed Cost less variable Cost Answer: (a)

444. Fixed Cost per unit
(a) varies directly to the quantum of traffic
(b) varies inversely to the quantum of traffic (c) Cannot be related to the quantum of traffic
(d) None of the above
Answer: (b)

445. Variable Cost is also called (a) Marginal Cost

(b) Dependent Cost (c) DifferentialCost (d) All the above Answer: (d)

446. Expenditure incurred on Fuel for locos is a (a) Variable Cost

(b) Fixed Cost
(c) Semi-variable Cost (d) None of the above Answer: (a)

447. Advertisement fees under Sundry Earnings is allocated to (a) Freight services

(b) Coaching services
(c) CoachingandFreightservices (d) Not allocated to any service Answer: (b)

448. Fully distributed Costs includes (a) Direct expenses only

(b) Indirect expenses only
(c) Directexpenses,IndirectexpensesandOverheads (d) Overheads only
Answer: (c)

449. A location, person or item of equipment (or groups of these) for which costs may be ascertained and used for the purpose of cost control is termed as

(a) Cost Unit
(b) Profit Centre
(c) Production Centre (d) Cost Centre Answer: (d)

450. The unit of Line haul Cost on pay load refers to (a) Unit Cost per TKMs

(b) Unit Cost per Wagon KMs (c) Unit Cost per Tonne KMs (d) Unit Cost per Wagon Days
Answer: (c)

451. The Objective of Traffic Cost is
(a) To provide basic data for rate fixing (b) To help in cost control
(c) Toprovidedataprojectappraisal (d) All the above
Answer: (d)

451. For working out transport cost of specific streams of Goods traffic, ... Costs are used, when the type of traction is known:

(a) Group A Costs
(b) Group B Costs
(c) Group A & B Costs (d) None of the above Answer: (b)

452. The Class-wise profitability of Coaching services involves:

1. (a) Types of Coaches in use
2. (b) Class-wise vehicle kms
3. (c) Data from ASS-12
4. (d) All the above

Answer: (d)

453. Expenses of EMU services are apportioned and analysed separately due to:

(a) Density of traffic is very heavy in suburban sections
(b) Use and wear and tear of rails and rolling stock is very intensive (c) Both (a) and (b) above

454.

(d) None of the above Answer: (c)

Costing of Coaching services involves
(a) Passenger services only
(b) Passenger, Parcel and luggage services
(c) Passenger, Parcel and luggage and Catering services (d) Departmental Passenger services
Answer: (c)

455.
Coaching Costing are

456. services is

457.
transit period is

As per Handbook on Traffic Costing, the Number of stages involved in

(a) 19
(b) 22
(c) 15
(d) 26 Answer: (a)

The nature of expenditure used for calculating the unit cost of various

(a) Direct expenditure (b) Capital expenditure (c) Revenue expenditure

(d) Indirectexpenditure Answer: (c)

The interest charges on the capital value of goods locked up during the

called:
(a) Inventory cost (b) Consignor's cost (c) Consignee's cost (d) Operator's cost

Answer: (a)

458.
expenses to total expenses is known as:

The method of segregation of joint expenses in the proportion of direct

(a) Survey method
(b) Statistical regression analysis (c) Engineering analysis
(d) Per cent variable method Answer: (d)

459.
beyond authorized distance. Relevant Section of Railway Act 1989.

Levy of excess charge and fare for travelling without Pass or ticket or

(a) Sec 55

(b) Sec 138

(c) Sec 139

(d) Sec 140

Answer : (b)

460. Any person failing or refusing to pay the fare and the excess charged may be removed from any carriage of the train under Sec of Railway Act 1989.

(a) Sec 54 (b) Sec 138 (c) Sec 139 (d) Sec 141
Answer: (c)
461. Penalty for transfer of ticket. Relevant Section of Railway Act 1989.
(a) Sec 140
(b) Sec 138
(c) Sec 142
(d) Sec 55
Answer: (c)
462. Prohibition on hawking, etc., and begging under
(a) Sec 140
(b) Sec 139
(c) Sec 138
(d) Sec 144
Answer: (d)
463. For booking of luggage, Free allowance is not admissible on articles like

1. (a) Portable Television Set
2. (b) Laptop
3. (c) Scooters
4. (d) One children's tricycle

Answer: (c)

464. Minimum penalty charges for travelling without ticket (a) Rs.300

(b) Rs.400 (c) Rs.250

(d) Rs.350 Answer: (c)

465. Penalty charges for not wearing face mask at Railway Premises/Trains (a) 600
(b) 1000
(c) 400

(d) 500

Answer: (d)

466. Penalty charges for smoking at Railway Premises/Trains

(a) 300

(b) 100

(c) 200

(d) 500

Answer: (c)

467. Penalty charges for spitting in Railway premises or carriages

(a) 550

(b) 200

(c) 300

(d) 250

Answer : (c)

468. Penalty charges for alarm chain pulling without any valid reason

(a) 2000

(b) 700

(c) 1000

(d) 3000

Answer: (c)

469. Section of Railway Act under which penalty imposed for smoking in any Railway compartment or Railway premises.

(a) Sec 140 (b) Sec 139

(c) Sec 142 (d) Sec 167 Answer: (d)

470. If a passenger is found travelling with un booked or partially booked luggage in excess of the free allowance and beyond Maximum limit, will be charged penalty as follows:

(a) 1.5 times the luggage rate for the excess weight carried after deducting charges if any paid already

(b) 4 times the luggage rate for the excess weight carried after deducting charges if any paid already.

(c) 5 times the luggage rate for the excess weight carried after deducting charges if any paid already.

(d) 6 times the luggage rate for the excess weight carried after deducting charges if any paid already.

Answer: (d)

471. Senior Citizens travelling without age proof

1. (a) will be charged penalty and treated as travelling without ticket
2. (b) will be charged the difference between full fare and the concessional fare
3. (c) will be charged penalty in addition to difference between full fare and

the
concessional fare

(d) forfeiture of ticket and will be treated as travelling without ticket. Answer: (b)

472. Defacing of Railway property in any manner. The amount of penalty to be charged for offense.
(a) Rs.500 (B) Rs.600 (c) Rs.400 (d) Rs.300

Answer: (a)

473. For any person detected travelling without ticket in the dining cars, will be charged.

(a) II sleeper class fare + penalty (b) II seat fare + penalty

(c) First class fare + penalty
(d) III AC class fare + penalty

Answer: (c)

474. The charges for additional passengers accommodated in Retiring Rooms a) 50% of tariff per passenger
b) 25 % of tariff per passenger
c) 75% of tariff per passenger

d) None Answer: (a)

475. Expansion of PUTS

(a) Passenger Using Ticket Service
(b) Passenger Unreserved Ticket Service (c) Portable Unreserved Ticketing System (d) None of the above.

Answer c.
476. Expansion of UTS

(a) User Ticket Service
(b) Unified Ticketing Service
(c) Unreserved Ticketing System (d) None of the above

Answer :c
477. Expansion of PRS

(a) Passenger Rail Service
(b) Passenger Reservation System (c) Parcel Railway system
(d) None of the above

Answer b.
478. Expansion of IUTS

(a) Internal User Ticket Service
(b) Integral Unreserved Train Service
(c) IntegratedUnreserved Ticketing System (d) None of the above.

Answer c.

479. Expansion of ATVM

(a) Automatic Ticket Vending Machine
(b) Auto Ticket Visual Mode
(c) Advanced Technology Vending Machine (d) None of the above.

Answer: a.
480. Expansion of CRIS

(a) Customer Record Information Service (b) Central Railway Railway System
(c) Centre for Railway Information Systems (d) None of the above

Answer: C
481. Expansion of IRCTC

(a) Integrated Reservation Coupon Ticketing Corporation (b) Indian Railway Catering and Tourism Corporation
(c) Instant Reliable Customer Ticket Creator
(d) None of the above

Answer: b.
482. Overall Programmer of Indian railway ticketing system

(a) CRIS
(b) RVNL
(c) IRCON
(d) None of the above

Answer a.
483. Validity period of Cancer Concession Order for Outward journey (Home

to Hospital)

(a) One Year (b) 6 months

(c) 3 years
(d) None of the above

Answer : a.

484. Validity period of Cancer Concession Order for Return journey (Hospital to Home)

(a) One Year
(b) 6 months
(c) 3 months
(d) None of the above

Answer: c.

485. Concession element for Cancer Patients in II Sleeper and III A/c

(a) 50 %
(b) 100 %
(c) 25 %
(d) None of the above.

Answer : b.

486. Concession element for Cancer Patients in 2 Seat, I Class and A/c Chair Car

(a) 50 %
(b) 100 %
(c) 75 %
(d) None of the above.

Answer: c.
487. Concession element for Cancer Patients in II A/c and I A/c

(a) 50 %
(b) 100 %
(c) 75 %
(d) None of the above

Answer a.
488. Concession element for Male Senior Citizens -

(a) 50 %
(b) 100 %
(c) 40 %
(d) None of the above

Answer: c. 40 %
489. Concession element for Female Senior Citizens -

(a) 50 %
(b) 100 %
(c) 40 %
(d) None of the above

Answer: a.
490. Cancellation Fee for more than 48 hours in advance of the scheduled

departure of the train for CONFIRMED JOURNEY

(a) Minimum Cancellation Fee (b) 25 %
(c) 50 %
(d) None of the above

Answer: a.

491. Cancellation Fee between 48 hours and upto 12 hours before the scheduled departure of the train for CONFIRMED JOURNEY

(a) Minimum Cancellation Fee (b) 25 %
(c) 50 %
(d) None of the above

Answer: b

492. Cancellation Fee between 12 hours and upto 4 hours before the scheduled departure of the train for CONFIRMED JOURNEY

(a) Minimum Cancellation Fee (b) 25 %
(c) 50 %
(d) None of the above

Answer: c.

493. Tickets to be submitted to Traffic Accounts Office for Journey Cancellation in PRS
a. Journey and Cancelled tickets

b. Journey ticket alone c. Cancelled ticket alone

d. None of the above Answer: b.

494. Tickets to be submitted to Traffic Accounts Office for Journey Cancellation in UTS

a. Journey and Cancelled tickets b. Journey ticket alone
c. Cancelled ticket alone
d. None of the above

Answer: a.
495. Tickets to be submitted to Traffic Accounts Office for Non issued in PRS

& UTS

a. Journey and Cancelled tickets b. Journey ticket alone
c. Cancelled ticket alone
d. None of the above

Answer: a.

496. What is the minimum required composition in a special train : a) 16 coaches
b) 18 coaches
c) 21 coaches

d) 24 coaches

Answer b)

497. In case of short fall in special train notional charges are levies for which class:
a) 2nd ordinary
b) 2nd express

c) sleeper class d) AC Chair car

Answer: b)

498.What is FTR?
a) Freight turn over ratio b) Full tariff rate
c) Firm trade review D)None of the above

Answer: b)

499. The minimum charge is levied for film shooting for one day: a) 4.74 Lakhs
b) 4.24 Lakhs
c) 4.00 Lakhs

d) 5 Lakhs

Answer: a)

500. Rebate allowed for capital invested by Postal department on Postal haulage (RMS Coaches) charge is at the rate of
a) 2%
b) 4%

c) 3% d) 5%

Answer: a)

Chapter 1

1. The Roster hours of duty for a railway servant whose employment is ‘Intensive’.
   a) 48 hrs a week
   b) 42 hrs a week
   c) 40 hrs a week
   d) 45 hrs a week

Answer : (b)

2. Statutory limit of hours of employment of a railway servant whose employment is ‘Essential intermittent’
   a) 54 hrs a week
   b) 45 hrs a week
   c) 75 hrs a week
   d) 60 hrs a week

Answer : (c)

3. Statutory limit of hours of employment of a railway servant whose employment is ‘Continuous’
   a) 54 hrs a week
   b) 45 hrs a week
   c) 75 hrs a week
   d) 60 hrs a week

Answer : (a)

4. Railway servant whose employment is ‘Intensive’ shall be granted rest of not less than
   a) 8 consecutive hrs
   b) 24 consecutive hrs
   c) 30 consecutive hrs
   d) 10 consecutive hrs

Anwer : (c)

5. Railway servant whose employment is ‘Essentially Intermittent’ shall be granted rest of not less than
   a) 8 consecutive hrs
   b) 24 consecutive hrs
   c) 30 consecutive hrs
   d) 10 consecutive hrs

Answer : (b)

6. A period of duty over Roster hours is known as
   a) Long on
   b) Long off
   c) Extra duty
   d) Forceful duty

Answer : (a)

7. Short off means a period of rest which is

a) Less than 12 hours in case of continuous worker
b) Less than 08 hours in case of continuous worker
c) Less than 06 hours in case of continuous worker
d) Less than 10 hours in case of continuous worker

Answer : (d)

8. After more than 08 hours duty by a running staff i.e. from 'signing on' to 'signing off' rest after duty at Headquarter should be :
   a) 16 hours
   b) 12 hours
   c) 10 hours
   d) 08 hours

Answer : (a)

9. After more than 08 hours duty by a running staff i.e. from 'signing on' to 'signing off' rest after duty at outstation should be :
   a) 16 hours
   b) 12 hours
   c) 10 hours
   d) 08 hours

Answer : (d)

10. For duty of less than 08 hours duty by a running staff i.e. from 'signing on' to 'signing off' rest after duty at Headquarter should be :
    a) 16 hours
    b) 12 hours
    c) 10 hours
    d) 08 hours

Answer : (b)

11. In Railway full night means the period between
    a) 6.00 p.m. to 6.00 a.m.
    b) 8.00 p.m. to 8.00 a.m.
    c) 10.00 p.m. to 6.00 a.m.
    d) 9.00 p.m. to 5.00 a.m.

Answer : (c)

12. Continuous night duty by Running staff should not normally exceed_____at a stretch
    a) Six nights
    b) Five nights
    c) Seven nights
    d) Four nights

Answer : (d)

13. The basis of calculating overtime in case of a running staff under provision of HOER may be
    a) On weekly basis
    b) On daily basis

c) On two weekly basis
d) On monthly basis

Answer : (c)

14. The basis of calculating overtime in case of a trackman under a J.E. (P.Way) under provision of HOER may be
    a) On weekly basis
    b) On daily basis
    c) On two weekly basis
    d) On monthly basis

Answer : (b)

15. The basis of calculating overtime in case of a workshop staff under provision of HOER may be
    a) On weekly basis
    b) On daily basis
    c) On two weekly basis
    d) On monthly basis

Answer : (a)

16. The Rules governing fixation pay of a railway servant has been embodied in
    a) IREC Vol.I
    b) IREC Vol.II
    c) IREM Vol.I
    d) IREM Vol.II

Answer : (b)

17. Minimum and maximum pay for Government employees as per 7th CPC pay matrix
    a) Rs. 18000/- and Rs. 225000/- respectively
    b) Rs. 25000/- and Rs. 225000/- respectively
    c) Rs. 18000/- and Rs. 250000/- respectively
    d) Rs. 25000/- and Rs. 350000/- respectively

Answer : (c)

18. For fixation of Pay in the revised pay structure @7th CPC, existing basic pay as per 6th CPC is to be multiplied by fitment factor equals to
    a) 2.57
    b) 2.67
    c) 2.75
    d) 2.76

Answer : (a)

19. Benchmark for performance appraisal for promotion and financial upgradation under MACP is
    a) Average
    b) Good
    c) Very good
    d) Outstanding

Answer : (c)

20. Staff Benefit fund is credited on 1st April of each F.Y. from railway revenues on per capita basis based on the sanctioned strength of _____ as on 31st March on of each Railways/P.U.
    a) Permanent non-gazetted Railway employees
    b) Permanent Railway employees both gazetted and non-gazetted
    c) Non-gazetted Railway servants both permanent and temporary excluding the posts charged to Capital.
    d) Non-gazetted Railway servants both permanent and temporary including the posts charged to Capital.

Answer : (c)

21. The apprenticeship is liable to termination by Railway administration on _____ notice.
    a) One month
    b) One week
    c) 10 days
    d) 15 days

Answer : (b)

22. Apprentice Mechanics in railway workshop may be granted leave on full stipend for a period not exceeding_____ in any year of Apprenticeship.
    a) 30 days
    b) 25 days
    c) 20 days
    d) 16 days

Answer: (d)

23. A Trade Apprentices may be granted leave on full stipend for a period not exceeding---------- days per year.
    a) 15 days
    b) 13 Days
    c) 10 days
    d) 12 days

Answer : (d)

24. How many days of LAP in a calendar year, a permanent/ Temporary Railway servant shall be entitled to get?
    a) 20 days
    b) 15 days
    c) 30 days
    d) 45 days

Answer: (c)

25. How many days of LHAP in a calendar year, a permanent/ Temporary Railway servant shall be entitled to get?
    a) 20 days
    b) 15 days
    c) 30 days
    d) 45 days

Answer: (a)

26. Maximum days of leave on average pay that can be accumulated is
    a) 120 days
    b) 180 Days
    c) 240 days
    d) 300 days

Answer: (d)

27. No Railway servant shall be granted leave of any kind for a continuous period exceeding
    a) 360 days
    b) 2 years
    c) 3 years
    d) 5 years

Answer : (d)

28. Leave on half average pay upto a maximum of _____ shall be allowed to be commuted during entire service of a Railway swrvant
    a) 5 years
    b) 180 days
    c) 60 days
    d) No such limit

Answer: (d)

29. Leave not due on half average pay may be granted to permanent railway servant for a period not exceeding _____ during his entire service on medical certificate.
    a) 90 days
    b) 180 days
    c) 360 days
    d) 365 days

Answer : (c)

30. Maximum Leave on average pay shall be granted at a time to a railway servant is
    a) 90 days
    b) 150 days
    c) 180days
    d) 360 days

Answer : (c)

31. Extra-ordinary leave may be granted to a railway servant in special circumstances when
    a) No other leave is admissible
    b) Other leave is admissible but railway servant applies in writing for grant of EOL
    c) For the purpose of prosecuting studies certified to be in public interest
    d) All the above cases

Answer : (d)

32. If a railway servant availed extra-ordinary leave or his/her period of absence is trated as dies non, the credit in LAP will be reduced in the next half year by_____period of such leave or dies non subject to a maximum of 15 days.
    a) 1/10th
    b) 1/15th
    c) 1/18th
    d) 1/30th

Answer : (a)

33. When a period of absence or suspension is trated as dies non, the credit in LHAP will be reduced in the next half year by_____period of dies non subject to a maximum of 10 days.
    a) 1/10th
    b) 1/15th
    c) 1/18th
    d) 1/30th

Answer : (c)

34. A female Railway employee with less than two surviving children may be granted maternity leave for a period of
    a) 90 days
    b) 120 days
    c) 135 days
    d) 180 days

Answer : (d)

35. Maternity leave not exceeding _____ may be granted to a female railway servant in case of miscarriage including abortion during the entire service
    a) 35 days
    b) 45 days
    c) 50 days
    d) 60 days

Answer: (b)

36. A male Railway employee with less than two surviving children may be granted Paternity leave for a period of
    a) 15 days
    b) 18 days
    c) 20 days
    d) 25 days

Answer : (a)

37. Within which period, Paternity Leave can be granted?
    a) Six months
    b) Three months
    c) Four months
    d) 15 days

Answer : (a)

38. An adoptive mother on the railways with less than two surviving children may be granted Child adoption leave on adoption of a child upto _____of age
    a) One month
    b) Three months
    c) Six months
    d) One year

Answer : (d)

39. Up to what limit, maternity leave may be combined with any kind of leave?
    a) One year
    b) Two year
    c) Unlimited
    d) Six months

Answer : (a)

40. For encashment of LAP while in service which of the following condition is not required:
    a) Encashment of LAP maximum of 10 days at a time
    b) Have to avail either Pass or PTO
    c) Have to avail minimum of 10 days LAP
    d) A balance of 30 days LAP must be at credit of the employee after debiting leave encashment along with availed leave

Answer: (c)

41. A serving railway servant on transfer from one post to another in a different zone involving distance of 1500 Kms may be granted _____ joining time.
    a) 10 days
    b) 12 days
    c) 15 days
    d) None of the above

Answer : (b)

42. Child care leave is granted to women employees for
    a) Taking care of all children
    b) Giving attention to eldest son
    c) Taking care of younger daughter
    d) Two eldest surviving children only

Answer : (d)

43. Women employees having minor children may be granted Child Care leave for a maximum period of _____ in one spell.
    a) 60 days
    b) 90 days
    c) 180 days
    d) 730 days

Answer : (d)

44. After availing 365 days of child care leave a female railway servant or a single male railway servant shall be paid @_____ of salary for the next 365 days of child care leave.
    a) 80%
    b) 75%
    c) 50%
    d) 100%

Answer : (a)

45. No. of days Leave on average pay admissible to School Staff (Teacher, Librarian, Laboratory Assistant etc).
    a) Five days each on 1st Jan and 1st July
    b) Ten days each on 1st Jan and 1st July
    c) Fifteen days each on 1st Jan and 1st July
    d) Leave on average pay is not admissible to School Staff

Answer : (a)

46. During Work Related Illness and Injury Leave, a railway servant (other than RPF/RPSF)is granted full pay and allowances
    a) For first three months
    b) For six months
    c) For twelve months
    d) For entire period of hospitalization and six months beyond hospitalisation

Answer : (d)

47. How long the family of a Railway servant who died while in service may retain the railway quarter
    a) Upto 12 months
    b) Upto 24 months
    c) Upto 18 months
    d) Upto 06 months

Answer : (b)

48. When the staff are required to work extra hours beyond the limit of rostered hours but within statutory hours, overtime allowance will be paid
    a) At ordinary rate of pay
    b) At 1 1/2 times the ordinary rate of pay
    c) At double the ordinary rate of pay
    d) No Overtime allowance is paid

Answer : (b)

49. All eligible Group-C staff get weightage at the rate of _____ for every hour of night duty between 22 hr to 06 hrs for payment of Night Duty Allowance.
    a) 10 minutes
    b) 12 minutes
    c) 15 minutes
    d) None of the above

Answer : (a)

50. The ceiling of basic pay for entitlement of night duty allowance
    a) Rs. 39200/- p.m.
    b) Rs. 43600/- p.m.
    c) Rs. 47600/- p.m.
    d) None of the above

Answer : (b)

51. Study leave shall be granted if it is certified by the authority competent that the proposed course of study is advantageous from the point of view of
    a) Academic interest
    b) Literary interest
    c) Public interest
    d) In all the cases

Answer : (c)

52. During Study leave availed in India, an employee is eligible for
    a) Pay and Dearness Allowance
    b) Pay, Dearness Allowance and Study Allowance
    c) Pay, Dearness Allowance and House Rent Allowance
    d) Pay, Dearness Allowance, Study Allowance and House Rent Allowance

Answer: (c)

53. During Study leave availed outside India, an employee is eligible for
    a) Study Allowance
    b) Pay, Dearness Allowance and Study Allowance
    c) Pay, Dearness Allowance and House Rent Allowance
    d) Pay, Dearness Allowance, Study Allowance and House Rent Allowance

Answer : (a)

54. Admissibility of HRA in case of both husband and wife working in the same station and live in a rented house and the rent receipt is issued in the name of husband:
    a) HRA is admissible in favour of Husband only
    b) HRA is admissible to any one of the spouse as per application
    c) HRA is admissible to both husband and wife
    d) No HRA will be granted in their favour if Railway accommodation is available

Answer : (c)

55. Who is authorized for sanction of HRA in case of non-gazetted railway employees on surrender of railway quarter
    a) Controlling Officer
    b) JA grade officer
    c) Head of the Department
    d) None of the above

Answer : (c)

56. Additional HRA shall not be granted to the Railway employees posted in_____ who leave their families behind at their old duty station
    a) Tripura
    b) Ladakh

c) Himachal Pradesh
d) Arunachal Pradesh

Answer : (c)

57. Which of the following does not fall under different kind of Travelling Allowances applicable to Railway servants
    a) Daily Allowance
    b) Transport Allowance
    c) Mileage Allowance
    d) Consolidated Travelling Allowance

Answer : (b)

58. After retirement, on actual change of residence, Composite Transfer Grant would be admissible @80% of the last month's basic pay if the employee settle down in
    a) At last station of duty within 20 km
    b) At last station of duty more than 20 km
    c) At other than last station of duty more than 20 km
    d) In all the above cases

Answer: (d)

59. Daily Allowance is admissible during temporary transfer for a period of
    a) 120 days
    b) 150 days
    c) 180 days
    d) Not applicable

Answer : (c)

60. On days when the railway servant on tour is provided with free board and lodging, Daily Allowance is admissible at the rate
    a) 50%
    b) 25%
    c) 20%
    d) 80%

Answer : (c)

61. Railway employees on their scouting duties as Scout/Guide may be paid TA/DA as on tour at the rate appropriate to their pay subject to a maximum of _____days in a calendar year.
    a) 15 days
    b) 18 days
    c) 24 days
    d) 30 days

Answer : (a)

62. While a Railway servant is on deputation in India, the Foreign Service contribution paid by the borrowing organization is comprises of
    a) Pension Contribution
    b) Leave salary contribution
    c) Both Leave Salary contribution and Pension contribution

d) None of the above

Answer : (b)

63. A Railway servant is eligible for deputation in any state of North Eastern Region, only after completion of _____ of service in his/her cadre.
    a) 6 years
    b) 7 years
    c) 9 years
    d) 10 years

Answer : (b)

64. During the period of deputation/foreign service, on account of proforma promotion in the parent cadre under Next Below Rule, the official concerned become entitled for higher pay in the parent cadre vis-à-vis that of the ex-cadre post, if
    a) Opted for continue in the deputation post for rest of the term
    b) Revert to parent cadre within one year
    c) Revert to parent cadre within six months
    d) In all the cases.

Answer : (c)

65. Deputation allowance is admissible for a maximum period of _____ while on deputation.
    a) Three years
    b) Four years
    c) Five years
    d) Seven Years

Answer : (c)

66. The borrowing organizations can extend deputation tenures of a Railway officials upto a period not exceeding _____ years at a stretch
    a) Three years
    b) Four years
    c) Five years
    d) Seven Years

Answer : (d)

67. To which of the following group of hospital staff are not eligible for Hospital Patient care Allowance/Patient care allowance
    a) Ambulance Drivers
    b) Laboratory staff
    c) Nurses
    d) Dressers

Answer : (c)

Situation -1

A Railway servant whose existing basic pay is Rs 44100/- in Level-5 and date of next increment is 1st July 2021 got 2nd MACP in Level-6 on 23rd Nov 2020. He has opted for taking fixational benefit in level-6 w.e.f. his next date of increment .

Level-5	Level-6
42800	43600
44100	44900
45400	46200
46800	47600
48200	49000
49600	50500

68. In terms of Situation -1 above, his basic pay as on 23-11-2020 should be
    a) Rs. 44100/-
    b) Rs. 44900/-
    c) Rs. 45400/-
    d) Rs. 46200/-

Answer : (b)

69. In terms of Situation -1 above, his basic pay as on 01-07-2021 should be
    a) Rs. 46200/-
    b) Rs. 46800/-
    c) Rs. 47600/-
    d) Rs. 49000/-

Answer: (c)

70. In terms of Situation -1 above, his basic pay as on 01-01-2022 should be
    a) Rs. 46800/-
    b) Rs. 47600/-
    c) Rs. 49000/-
    d) Rs. 50500/-

Answer : (c)

Situation -2

After getting financial upgradation from Level-4 to Level-5 in 2019, basic pay of a Railway servant is Rs 44100/- in Level-5 and his date of next annual increment is 1st July 2020. Now he has promoted in his cadre post in Level-6 w.e.f. 5th April 2021 and thus opted for taking fixational benefit in level-6 w.e.f. his next date of increment .

Level-4	Level-5	Level-6
37500	42800	43600
38600	44100	44900
39800	45400	46200
41000	46800	47600
42200	48200	49000
43500	49600	50500

71. In terms of Situation -2 above, his basic pay as on 05-04-2021 will be
    a) Rs. 44100/-

b) Rs. 45400/-
c) Rs. 46200/-
d) Rs. 47600/-

Answer : (c)

72. In terms of Situation -2 above, his basic pay as on 01-07-2021 will be
    a) Rs. 45400/-
    b) Rs. 46200/-
    c) Rs. 47600/-
    d) Rs. 49000/-

Answer : (c)

73. In terms of Situation -2 above, his basic pay as on 01-01-2022 will be
    a) Rs. 45400/-
    b) Rs. 46200/-
    c) Rs. 47600/-
    d) Rs. 49000/-

Answer : (d)

74. Which of the following category of staff are not eligible for Risk Allowance
    a) Staff directly engaged in Spray Painting
    b) Ambulance Drivers
    c) Chest Clinic Staff
    d) Malaria Khalasis

Answer : (b)

75. Which of the following Allowance is not admissible to Nursing staff
    a) Nursing Allowance
    b) Hospital Patient Care Allowance
    c) Uniform Allowance
    d) Washing Allowance

Answer : (b)

76. During suspension of a railway servant which of the following allowance is admissible
    a) Subsistence Allowance
    b) Suspension Allowance
    c) Attendance Allowance
    d) None of the above

Answer : (a)

77. Which of the following penalties imposed on a Railway employee is not a Minor penalty :
    a) Withholding of promotion for a specified period
    b) Withholding of increment for a specified period
    c) Reduction to a lower stage in the time scale of pay for two year without cumulative effect
    d) Reduction to a lower stage in the time scale of pay for two year with cumulative effect

Answer : (b)

78. Which of the following penalties can not be termed as major penalty :
    a) Removal from service
    b) Censure
    c) Reduction to a lower stage in the time scale of pay for a specified period with cumulative effect
    d) Reduction to a lower time scale of pay for a specified period with a bar to the promotion.

Answer : (b)

Situation-3

A penalty of withholding of one increments of pay for a period of two years is imposed on an employee whose basic pay is Rs.50,500/- in L-7 as on 13-08-2017. His date of next increment is 01-01-2018.

Level-7
49000
50500
52000
53600
55200
56900

79. In terms of Situation -3 above, what will be his pay as on 01-01-2019?
    a) Rs. 50500/-
    b) Rs. 52000/-
    c) Rs. 53600/-
    d) Rs. 55200/-

Answer : (b)

80. In terms of Situation -3 above, what will be his pay as on 01-01-2020?
    a) Rs. 50500/-
    b) Rs. 52000/-
    c) Rs. 53600/-
    d) Rs. 55200/-

Answer : (b)

Situation-4

A penalty of reduction to lower stage in the time scale of pay by two stage for a period of one year with cumulative effect is imposed on an employee whose basic pay is Rs.50,500/- in L-7 as on 13-08-2017. His date of next increment is 01-07-2018.

Level-7
47600

49000
50500
52000
53600
55200

81. In terms of Situation -4 above, what will be his pay as on 01-01-2018?
    a) Rs. 47600/-
    b) Rs. 49000/-
    c) Rs. 50500/-
    d) Rs. 52000/-

Answer : (a)

82. In terms of Situation -4 above, what will be his pay as on 13-08-2018?
    a) Rs. 47600/-
    b) Rs. 49000/-
    c) Rs. 50500/-
    d) Rs. 52000/-

Answer : (c)

83. In terms of Situation -4 above, what will be his pay as on 01-07-2019?
    a) Rs. 47600/-
    b) Rs. 49000/-
    c) Rs. 50500/-
    d) Rs. 52000/-

Answer : (d)

Situation-5

A penalty of reduction to the lower grade carrying Level- 8 for a period of two years is imposed on a railway servant who is at Level-9 w.e.f. 04.11.2018, with further directions that the reduction shall not postpone his future increments.

On 4.11.2018, the railway servant is drawing Rs. 58000 in Level-9 of Pay Matrix. He had been promoted from the post in Level-8 to the post in Level-9 of the Pay Matrix on 13.08.2016 and on promotion his pay was fixed at Rs. 54700/-. At the time of promotion his pay was Rs. 52000 in Level-8 of the Pay Matrix.

Level-8	**Level-9**
50500	53100
52000	54700
53600	56300
55200	58000
56900	59700
58600	61500

84. In terms of Situation -5 above, what will be his pay as on 04-11-2018 in level-8?

a) Rs. 50500/-
b) Rs. 52000/-
c) Rs. 53600/-
d) Rs. 55200/-

Answer : (d)

85. In terms of Situation -5 above, what will be his pay as on 01-07-2019?
a) Rs. 52000/-
b) Rs. 53600/-
c) Rs. 55200/-
d) Rs. 56900/-

Answer : (d)

86. In terms of Situation -5 above, what will be his pay as on 04-11-2020?
a) Rs. 56900/-
b) Rs. 61500/-
c) Rs. 58600/-
d) Rs. 59700/-

Answer : (b)

87. Which of the following is subsumed into dress Allowance
a) Shoe Allowance
b) Uniform Allowance
c) Washing Allowance
d) All the above Allowances

Answer : (d)

88. Running Allowance is not admissible for which of the following category of staff?
a) Drivers
b) Guards
c) Travelling Ticket Examiners
d) Shunters

Answer : (c)

89. The entitlement to Holidays for Office staff is :
a) 16 Closed Holidays and 02 Restricted Holidays
b) 15 Paid Holidays
c) 15 Paid Holidays and 02 Restricted Holidays
d) 12 Closed Holidays

Answer : (a)

90. The entitlement to Holidays for workshop staff is :
a) 16 Closed Holidays and 02 Restricted Holidays
b) 15 Paid Holidays
c) 15 Paid Holidays and 02 Restricted Holidays
d) 12 Closed Holidays

Answer : (b)

91. Cash compensation to RPF/RPSF personnel for performing duties on holidays/Closed days should not exceed _____salary in a calendar year.

a) One month's
b) 16 days
c) 10 days
d) 7 days

Answer : (a)

92. Cash compensation to RPF/RPSF personnel for performing duty on holidays/Closed days comprising of :
    a) Basic Pay only
    b) Basic Pay, Special Pay (if any)and Dearness Allowance only
    c) Basic pay, Dearness Allowance and Transport Allowance
    d) Basic pay along with all Allowances

Answer : (b)

93. Which of the following is not correct in regards to Reimbursement of Children education allowance:
    a) CEA for Dibyang Children is payable at double the normal rate
    b) CEA/Hostel subsidy can be claimed for two eldest surviving children.
    c) Hostel Subsidy and Children Education Allowance can not be claimed concurrently.
    d) In case of retirement/removal from service reimbursement of CEA/Hostel subsidy shall admissible till the end of academic year.

Answer : (c)

94. Which of the following is not correct for advance incentive increments granted to sports person on or after 09-07-2009:
    a) These increments will be in the form of Personal pay
    b) These increments will be equal to the amount of next increments due at the time of granting
    c) These increments are to be drawn at the same rate till retirement
    d) These increments are counted for all service benefits like pay fixation on promotion, retirement benefits etc.

Answer : (d)

95. Substitues (other than teachers)engaged in railways are eligible for acquiring of temporary status after completion of _____continuous service
    a) Three months
    b) Four months
    c) Six months
    d) Twelve months

Answer : (b)

96. Substitutes refer to person engaged in railways on
    a) Casual nature of job
    b) Daily rate of wages
    c) Regular permanent vacant post which can not be kept vacant
    d) None of the above

Answer : (c)

97. Railway employees can avail AILTC facilities once in a block of_____ years on surrender of privilege passes of the calendar year.
    a) 4years
    b) 3 years
    c) 2 years
    d) Every years

Answer : (a)

98. Railway Employees belongs to _____ are entitled for air travel under AILTC scheme.
    a) Level-6 onwards
    b) Level-7 onwards
    c) Level-8 onwards
    d) Level-9 onwards

Answer : (d)

99. Computer Advance may be sanctioned to employee of…… groups.
    (a) A & B
    (b) C
    (c)All
    (d) None of these

Answer . (c)

100. NPS Stands for:
    (a) New Pension System
    (b) National Pension System.
    (c) National Pension Service
    (d) None of the above

    Ans. (b)

101. NPS is being Administrated and Regulated by:
    (a) PFRDA
    (b) NSDL
    (c) PFMS
    (d) NIC

    Ans. (a)

102 NPS is a:
    (a) Guaranted Pension Scheme
    (b) Market linked Contribution Product scheme
    (c) Additional Voluntary Contribution Scheme
    (d) None of the above

    Ans. (b)

103 Under NPS a unique Permanent Retirement Account No. (PRAN) is generated and maintained by:
    (a) Central Record keeping Agency (CRA)
    (b) National Securities Depository Limited (NSDL)
    (c) Pension Fund Regulatory & Development Authority.
    (d) None of the above

Ans. (a)

104 How many type of account are being offered by NPS:
(a) 2
(b) 3
(c) 1
(d) None of the above
Ans. (a)

105 Government Employees make a monthly contribution at the rate of ___ % of their Salary.
(a) 10%
(b) 14%
(c) 12%
(d) None of the above
Ans. (a)

106 Employees contribution rate has been enhanced to ___ % w.e.f. _____ .
(a) 10% & 01.04.2019
(b) 14% & 01.04.2018
(c) 14% & 01.04.2019
(d) 12% & 01.04.2018
Ans. (c)

107 Enrolments and contribution rate under the NPS for Central Govt. Employees are made through:
(a) Nodal Officers
(b) EMP 10 year or pops.
(c) Pops or NPS
(d) None of the above
Ans. (a)

108 ASPs Stands for:
(a) Annuity Service Providers
(b) Annual Service Providers
(c) Annual Service products
(d) None of the above
Ans. (a)

109 How many Numerical are there in PRAN?
(a) 10
(b) 12
(c) 8
(d) 13
Ans. (b)

110 Tier-1 account of NPS is a:
(a) Pension account of having restricted withdrawals
(b) Voluntary account which offer liquidity of investments and withdrawals
(c) Static account which offer liquidity of investments and withdrawals
(d) None of the above
Ans. (a)

111 Subscribers can partially with draw upto ____ % of their own contribution at any time before exit from NPS Tier-I Scheme.
(a) 25%

(b) 20%
(c) 30%
(d) 50%
Ans. (a)

112 Employees own contribution to words NPS Tier-I is eligible for Tax deduction under section ___ of the Income Tax Act within the overall ceiling of the 1.50 lakh under section 80 COF the Income Tax Act:
(a) 80 CCP (1)
(b) 80 CCP (2)
(c) 80 CCP (1A)
(d) 80 CCP (1B)
Ans. (a)

113 What is the Percentage of Government Contribution under NPS in respect of individuals. Who are not Govt. Employees?
(a) 10% of basis salary
(b) 14% of basis salary
(c) Individual can choose while going the Scheme
(d) No Contribution
Ans. (d)

114 New Pension Scheme is mandatory for all new recruits joying the Central Govt. Service from?
(a) 1st January, 2004
(b) 1st January, 2003
(c) 1st January, 2006
(d) 1st July, 2005
Ans. (a)

115 Individual can normally exit at or after age ___ year for Tier-I of the New Pension System?
(a) 50 year
(b) 56 year
(c) 55year
(d) 60 year
Ans. (d)

116 Under NPS, Individuals would have the Flexibility to leave the Pension system prior to age 60. In this case, the mandatory an utilization would be ___ % of the Pension wealth?
(a) 80%
(b) 60%
(c) 90%
(d) 50%
Ans. (a)

117 Contribution and Individuals returns respect of Central Govt. Employees under NPS are deposited in?
(a) Tier-I account

(b) Tier-II account
(c) Tier-III
(d) Employees can choose either Tier-I or Tier-II at the time
Ans. (a)

118 What is the Percentage monthly Contribution by the Employee under NPS?
(a) 5% of basis pay, plus DA
(b) 10% of basis pay, plus DA
(c) 14% of basis pay, plus DA
(d) 20% of basis pay, plus DA
Ans. (b)

119 What is PFM under NPS?
(a) Pension Finding Manager
(b) Pension Fund Meeting
(c) Prior Fund Management
(d) Pension Fund Managers
Ans. (d)

120 What the Percentage of monthly contribution by the Central Govt. under NPS?
(a) 5% of basis pay & plus DA
(b) 10% of basis pay & plus DA
(c) 20% of basis pay & plus DA
(d) 14% of basis pay & plus DA
Ans. (d)

121 Employees Provident Funds appellate tribunal was Constitution under section ___ the this act:
(a) 7D
(b) 6A
(c) 7C
(d) 6D
Ans. (a)

122 The act is Applicable to every establishment which is a Factory engaged in any industry specified in schedule I and in which _____ twenty persons are employed:
(a) 20
(b) 10 or more
(c) 20 or more
(d) 15 or more
Ans. (a)

123 The Chairman and members of Central Board Constituted under the Employees Provident Fund are appointed by:
(a) Central Government
(b) Supreme Court
(c) State Government
(d) None of the above
Ans. (a)

124 The Contribution which shall be paid by the Employee to the Fund shall be:

(a) 10%
(b) 7%
(c) 12% (10% in special case, 12% if CG impose to employer)
(d) 5%
Ans. (c)

125 When did the Employee Provident Fund & miscellanies Provisions Act, come into force?
(a) 1 April, 1956
(b) 1 may, 1950
(c) 1 March, 1957
(d) 4 march, 1952
Ans. (d)

126 The Central Government has amended the ceiling for contribution under the Employees provident Fund and miscellaneous provisions act, 1952 (EPF Act.) and the Employees provident Fund and miscellaneous provisions scheme, 1952 (EPF scheme) from ____ to ____ , with effect from 1 septmber,2014:
(a) Rs. 7500/- to Rs. 15000/-
(b) Rs. 6500/- to Rs. 13000/-
(c) Rs. 6500/- to Rs. 15000/-
(d) Rs. 5000/- to Rs. 12000/-
Ans. (b)

127 Section 15 of the Employees Provident Fond & miscellaneous provisions Act. 1952 deals with _____ ?
(a) Power to Exemp
(b) Special Provisions relating to Provident Funds.
(c) Power to recover damages
(d) Power to market rules.
Ans. (b)

128 What is the accounting year for Provident Fund?
(a) January - December
(b) March – February
(c) April – March
(d) July – June
Ans. (b)

129 What Percentage of Basis is PF?
(a) 14
(b) 16
(c) 12
(d) None of the above
Ans. (c)

130 The accounts of the Central Board is audited annually by:
(a) Central Provident Fund Commissioner
(b) Any Auditor appointed by Central Govt.
(c) Comptroller and Auditor – General of India.
(d) Any Auditor appointed by the Chairman of Central Board.
Ans. (c)

131 Rate of normal Family Pension is _____ % of Last Pay:

(a) 30%
(b) 40%
(c) 50%
(d) 20%
Ans. (a)

132 Rate of Pension is _____ % of Last Pay or 10 months Average pay whichever is more:
(a) 50%
(b) 40%
(c) 30%
(d) 60%
Ans. (a)
133 Commutation Value is not payable in case of:
(a) Death case
(b) Normal retirement
(c) Voluntary retirement
(d) None of the above
Ans. (a)
134 Enhanced Family Pension in case of Death of Employee is payable upto _____ , .
(a) 7 year
(b) 10 year
(c) 15 year
(d) 20 year
Ans. (a)
135 What is the commutation rate on Superannuation (at the age of 60 years)
(a) 98.328
(b) 98.238
(c) 89.328
(d) 89.238
Ans. (a)
136 What is the rate of medical allowance payable to a Pension/Family Pension per month?
(a) Rs. 100
(b) Rs. 300
(c) Rs. 500
(d) Rs. 1000
Ans. (d)
137 If the DOB of an Employee is 01.07.1963 he will retire on _____ .
(a) 30.07.2023
(b) 02.07.2023
(c) 30.06.2023
(d) None of the above
Ans. (c)
138 If the DOB of an Employee is 02.06.1963 he will retire on _____ .

(a) 01.06.2023
(b) 30.06.2023
(c) 01.07.2023
(d) None of the above
Ans. (b)

139 Dearness Relief is payable to a Pensioner on:
(a) Original Pension
(b) Reduced Pension
(c) Last pay
(d) None of the above
Ans. (a)
140 Pension is payable on completion of _____ .
(a) 10 year qualifying Service
(b) 15 year qualifying Service
(c) 20 year qualifying Service
(d) None of the above
Ans. (a)
141 DCRG is payable on _____ qualifying Service:
(a) 10 year
(b) 20 year
(c) 5 year
(d) 15 year
Ans. (c)
142 Maximum limit of DCRG payable _____ is:
(a) 10 Lakh
(b) 20 Lakh
(c) 30 Lakh
(d) None of the above
Ans. (b)
143 Maximum limit of commutation is:
(a) 30% of Pension
(b) 40% of Pension
(c) 50% of Pension
(d) None of the above
Ans. (c)
144 Commuted value is restored after :
(a) 10 year
(b) 15 year
(c) 20 year
(d) None of the above
Ans. (b)
145 A PPO Number consists of :
(a) 14 digit
(b) 16 digit
(c) 15 digit

(d) None of the above
Ans. (b)

146 Full form of ARPAN is:
(a) Additional Railway Pension Amount Network.
(b) Advanced Railway Pension Network.
(c) Advanced Retirement Pension Account Network.
(d) None of the above
Ans. (b)

Chapter 2

S.No.	Question.	Options	Answer
1	Hospital Leave is applicable to .....Category of Staff	A) Gr- A B) Gr- B Group C) Gr- C D) All categories of staff	C
2	The leave on half average pay shall be credited to the leave account of a Railway servant on at the rate of 10 days each in advance.	A) 1st of July and 1st of December B) 1st of January and 1st of July C) 1st of January and 1st of December D) 1st December and 1st July	B
3	It is checked to see that. National Holiday Allowance is payable to the employees of cadres, who are essentially required to work on National Holidays with the sanction of competent authority.	A) Non-Gazetted B) Gazetted C) Both (A) & (B) above are not correct D) Both (A) & (B) above are correct	A
4	The Transport Allowance drawn in favour of the employees is checked to see that:(P) Railway employees residing beyond 1 KM from the place of duty are eligible to draw Transport Allowance at the prescribed rates.(Q) Railway employees are not entitled to draw transport allowance, if they are continuously on leave, or on duty, Training tour etc.. for a period exceeding 1 month.	A) Statement (P) is correct B) Statement (0) is correct C) Statement (P) &(Q) are correct D) Statement (P) &(Q) are incorrect	C
5	RS(D&A) Rules 1968 are framed under which article of constitution of India?	A) 309 B) 310 C) 311 ID) 335	A

6	Quote the rule under which suspension is dealt under RS(D&A)Rules, 1968?	A) 5(1) B) 6(1) C) 9(1) D) 11(1)	A
7	Quote the rule under which deemed suspension is dealt under RS(D&A)Rules, 1968?	A) 5(2) B) 6(3) C) 8(2) D) 9(4)	A
8	State the rule under which Procedure for imposing Major Penalties are illustrated?	A) 9 B) 10 C) 11 D) 13	D
9	State the rule under which Procedure for imposing Major Penalties are illustrated?	A) 9 B) 10 C) 11 D) 13	A
10	Action on the inquiry report is dealt under rule number	A) 10 B) 13 C) 14 D) 15	A
11	Procedure for imposing minor penalties is dealt under rule number	A) 12 B) 11 C) 16 D) 15	B
12	Special procedure in certain cases under RS(D&A) rules is dealt under	A) 15 B) 19 C) 14 D) 22	C
13	Every Rly. of RS(conduct) Servant shall at all times maintain absolute integrity is dealt under Rule No. Rules, 1966	A) 3(1)(i) B) 3(1)(ii) C) 3(1)(ii) D) 3(1)(iv)	A
14	Every Rly. RS(conduct) Servant shall at all times maintain devotion to duty is dealt under Rule No. of Rules, 1966 A)	A) 3(1)(ii) B) 3(1)00) C) 3(1)(iv) D) 3(1(v)	A
15	Every railway servant shall at all times shall do nothing which is unbecoming of a railway servant is dealt under Rule No. of RS(Conduct) Rules, 1966	A) 3(1)01) B) 3(1)(iii) C) 3(1)(iv) D) 3(1(v)	B
16	Every Railway servant shall at all times shall commit himself to and uphold the supremacy of the Constitution and democratic values is dealt under Rule No. of RS(Conduct) Rules, 1966	A) 3(1)(iv) B) 3(1)(vi) C) 3(1)(vii) D) 3(1)(viii)	A
17	Every Railway servant shall at all times shall promote the principles of merit, fairness and impartiality in the discharge of duties; is dealt under Rule of RS(Conduct) Rules, 1966	A) 3(1)(iv) B) 3(1)(vi) C) 3(1)(vii) D) 3(1)(viii)	D

18	Every Railway servant shall at all times shall maintain accountability and transparency is dealt under Rule of RS(Conduct) Rules, 1966	A) 3(1)(ix) B) 3(1)(x) C) 3(1)(xi) D) 3(1)(xii)	A
19	Every Railway servant shall at all times shall maintain discipline in the discharge of his duties and be liable to implement the lawful orders duly communicated to him is dealt under Rule of RS(Conduct) Rules, 1966	A) 3(1)(xix) B) 3(1(xx) C) 3(1)xxi) D) 3(1)(xviii)	A
20	Under RS(D&A) Rules, 1968, provisions regarding Railway servants lent to State Govemments, etc., are dealt under rule number	A) 16 B) 15 C) 23 D) 25	B
21	Under RS(D&A) Rules, 1968, Orders against which no appeal lies is dealt under Rule No	A) 17 B) 19 C) 20 D) 24	A
22	Under RS(D&A) Rules, 1968, Orders against which no appeal lies is dealt under Rule No	A) 17 B) 19 C) 20 D) 24	A
23	Under RS(D&A)Rules 1968, Orders against which appeal lies is dealt under Rule No	A) 19 B) 18 C) 20 D) 25A	B
24	In terms of Rule 20 of RS(D&A)Rules 1968, the period of limitation for appeals is	A) 45 days B) 35 days C) 40 days D) 60 days	A
25	Instructions on Consideration of appeal is given under rule number	A) 22 B) 23 C) 20 D) 24	A
26	Special provisions for non-gazetted staff is dealt under Rule No. of RS(D&A) Rules 1968	A) 26 B) 24 C) 21 D) 23	B
27	Revision is dealt under Rule No. of RS(D&A) Rules, 1968	A) 25 B) 22 C) 23 D) 19	A
28	Review by president is dealt under Rule No. of RS(D8gLA) Rules, 1968	A) 25-A B) 22 C) 24 D) 29	A

29	Railway quarter can be retained for a period of on normal rent during leave	A) 4 Months B) 5 months C) 6 Months D) 8 Weeks	A
30	Railway quarters can be retained for a period of on normal rent on resignation/ removal/dismissal from service.	A) 1 month B) 2 months C) 16 months D) 4 months	A
31	Quarter can be retained for on normal rent in the event of death	A) 24 months B) 12 months C) 36 months D) 18 months	A
32	Quarter can be retained for a period of... On normal rent on retirment.	A) 4 months B) 6 months C) 12 months D) 2 months	A
33	Quarter can be retained for....on normal rent on transfer.	A) 2 months B) 4 months C) 6 months D) 3 months	A
34	When a Railway servant is transferred from one station to another, retention of quarters is permissible on account of sickness of his/her widowed mother	True B) False C) May be permitted by controlling officer D) No need of permission	A
35	The occupier of Railway accommodation is charged rent either at the rate of of his pay or the assessed rent whichever is less	. A) 10% B) 15% C) 12.50% D) None of them	A
36	Water charges recoverable from a Group C employee for Type IV quarter is Rs. p.m	A) 25 B) 50 C) 75 D) None of them	A
37	Water charges recoverable from a Group C employee for Type Ill quarter is Rs. p.m	. A) 15 B) 30 C) 45 D) None of them	A
38	Water charges recoverable from a Group C employee for Type II quarter is Rs. p.m	A) 5 B) 40 C) 15 D) None of them	A
39	The staff/officers who refused to accept accommodation offered to him on the new place posting are eligible for retention of quarters at the old station	A) True B) False C) Permitted for 4 months D) Permitted for one year	B

40	Retention of Railway accommodation on medical grounds beyond the permissible period as a special case requires the approval of	A) GM B) Railway Board C) PCPO D) PFA	B
41	Railway employees rendered surplus and posted to new stations necessitating change of residence may be permitted to retain Railway accommodation at the previous place of posting for a period of	A) 3 years B) 4 years C) 1 year D) 2 years	A
42	Maximum days of leave on average pay that can be accumulated is	A) 240 days B) 300 days C) 150 days D) 180 days	B
43	Maximum of study leave that can be granted to an employee during his entire service period is	A) 36 months B) 24 months C) 30 months D) 28 months	B
44	How many days of LAP in a calendar year, a permanent /Temporary Railway servant shall be entitled to get?	A) 15 days B) 10 days C) 30 days D) None of the above	C
45	On Implementation of Seventh Pay commission, the existing system of Pay bands and Grade pay has been dispensed with and the new pay structure has been devised in the form of	A) Scales of Pay B) Pay Matrix C) Level D) None of these	B
46	What is the Minimum pay and maximum pay on implementation of VII PC?	A) Minimum Rs. 17,000 p.m & Maximum Rs. 2 Lakh p.m B) Minimum Rs. 15,000 p.m & Maximum Rs. 1.5 Lakh p.m C) Minimum Rs. 18,000 p.m & Maximum Rs. 2.5 Lakh p.m D) None of these	C
47	Graduity Limit enhance.....in the 7Th CPC	A) 1200000 B) 2500000 C) 2000000 D) none of them	C
48	House Building Advance Limit enhanced to	A) 25,00,000 B) 250000 C) 2000000 D) 1500000	A
49	CCL can be Granted less than.... At a	A)20 B) 15 C) 25 D) 30	A

	time		
50	CCL can be granted to	A) One eldest surviving Children B) Two eldest Surviving Children C) Three eldest surviving Children D) Four eldest Surviving Children	B
51	What is the percentage of non practicing allowance as per 7th CPC	A. 25% B. 20% C. 30 % D. 55%	B
52	Transfer of personal effects rate to the Level-5 is allowed	A.25/-KM B. 35/- C. 25/- D. 50/-	C
53	Special allowance for child care women with disability is	A.3000/- B. 2250/- C.3500/- D. 3500/-	A
54	The rate of daily allowance w.e.f. 1.7.2017 on tour admissible for employees in level 9&11	A.1000.B.1100.C. 800 D.900	D
55	w.e.f 1.7.2017 nurses of IR are granted dress allowance	A. 7200 per month B. 1800 per month C. 5000/-D. 6500/-	B
56	The successive leave encashment cannot be made before a minimum period of block period has elapsed	A.2 B. 4 C 1 D. 3	A
57	The upper age limit for claiming CEA in case of Divyang children is years.	A. 22 B. 25 C. 18 D. 30	A
58	DO letter sends by PFA every month to FC (Rly.) shall	A. Be shown to GM, before issue B. Not to be shown to GM. C. Be shown to GM after issue D. None	C
59	When did the Minimum wages act introduced in India	1945 1948 1951 1955	1948

60	Which article of constitution of India probihits the child labour under 14 years in a factory	Article 14 Article 19 Article 23 Article 24	Article 24
61	Which Article of the Constitution provides that men and women should receive equal pay for equal work	Article 39(d) Article 42 Article 43 Article 38	Article 39(d)
62	When was laws relating to social security with the goal to extend social security to all employees and workers either in the organised or unorganised or any other sectors passed by **Lok Sabha**	23.09.2020 22.09.2020 28.09.2020 None of the above	22/09/2020
63	Interstate Migrant Workmen Act 1979, It is now replaced by	The Code on Wages 2019 The Code on Social Security 2020, The Occupational Safety, Health and Working Conditions Code, 2020 The Industrial Relations Code 2020	The Occupational Safety, Health and Working Conditions Code, 2020
64	The payment of Bonus act 1965 applies only to the enterprise where	With more than 10 peoples With more than 12 peoples With more than 15 peoples	With more than 20 peoples

		With more than 20 peoples	
65	When did the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 came in to force	03.09.2021	09.12.2013
		26.02.2013	
		23.04.2013	
		09.12.2013	
66	According to Code on Wages, 2019 wage period for payment of wages cannot be more than	1 month	1 month
		45 days	
		40 days	
		60 days	
67	Which of the following Acts has/have been repealed after enactment of the Code on wages 2019 i) The Payment of Wages Act, 1936 ii) The Minimum Wages Act, 1948 iii) The Payment of Bonus Act, 1965 iv) The Equal Remuneration Act, 1976		c) All the above
		a) i) & ii)	
		b) iii) & iv)	
		c) All the above	
		d) ii) & iii)	
68	How many numbers of employees,are required where the employer has to provide a canteen	a) 250	250
		b) 510	
		c) 320	
		d) 100	
69	How many hours in a day An adult worker normally be asked to work subject to 48 hrs restriction in a week, unless it is necessary to facilitate the change of shift.	a) 8	b) 9
		b) 9	
		c) 12	

		d) 10	
70	In terms of Minimum Wages Act, which of the following is NOT a category of workers?		
		a) Semi-skilled	
		b) Skilled	
		c) Highly Skilled	
		d) Expert	d) Expert
71	The name “Child Labour (Prohibition and Regulation) Act, 1986,” was changed to “Child and Adolescent Labour (Prohibition and Regulation) Act, 1986,” in the year	a) 2014	
		b) 2016	b) 2016
		c) 2015	
		d) 2018	
72	No child shall be permitted or required to work between	a) 6 P.M. and 8 A.M.	
		b) 7 P.M. and 7 A.M.	c) 7 P.M. and 8 A.M.
		c) 7 P.M. and 8 A.M.	
		d) 8 P.M. and 8 A.M.	

73	In which year did the Industrial Disputes Act come into operation?	a) 1947	a) 1947
		b) 1949	
		c) 1953	
		d) 1963	
74	What is the time period in which all the awards of the arbitration are to be published from the date of its receipt by the appropriate government?	a) 30 days	a) 30 days
		b) 15 days	
		c) 7 days	
		d) 1 day	
75	Which section deals with payment of wages to workman pending proceedings in higher courts in the Industrial Disputes Act?	a) 17B	a) 17B
		b) 17	
		c) 17A	
		d) All of the above	
76	Which of these is a three tier system of adjudication?		
	i) National Tribunal	a) i) & iii)	
	ii) Labour Court	b) ii) & iii)	

	iii) Court of Enquiry	c) i) & ii)	c) i) & ii)
	iv) None of these	d) iv)	
77	under which of the following schemes the women employee gets benefit without contribution	Emloyee provident fund and miscellaneous Provision	
		Employee state Insurance Act	
		Maternity Benefit Act	Maternity Benefit Act
		None of the above	
78	Application or interpretation of a standing order certified under the industrial employment (standing order) Act 146 may be referred to	a) Industrial tribunal.	
		b) labour court	b) labour court
		c) Labour commissioner	
		d) Industrial Employment Court	
79	The provision of workers participation in Management of Industries is provided under	1. Article 39A of the constitution of India	
		2. Article 43A of the constitution of India	2. Article 43A of the constitution of India
		3. Article 42 of the constitution of India	
		4. Article 43B of the	

		constitution of India	
80	Who among the following was the leader to organise labour movement in India	1. Lala Lajapt Rai	
		2. P.B Walia	
		3. N.M. Lokhande	3. N.M. Lokhande
		4.N.G. Ranga	
81	International Labour organisations convention 138 and 182 are lerated to	1. child labour	1. child labour
		2.security	
		3.Regulation of food price and Food	
		4. Adaptation of agricultural practice to global climate change	
82	Which article of the Indian Constitution gives freedom to form a trade Union?	a) Article 23	
		(b) Article 19(1)(c)	(b) Article 19(1)(c)
		(c) Article 24	
		(d) Article 14	
83	Who had formulated the Employees Provident Fund Scheme?	(a) Medical Benefit Council	
		(b) ESIC	
		(c) The State	

		Government	
		(d) The Central Government	(d) The Central Governmen t
84	What is the wage limit for employees to be covered under the Employee StateInsurance Act as per the latest amendment?	A. Rs. 15,000 per month	A. rs. 15,000 per month
		B. Rs. 18,000 per month	
		C. Rs. 20,000 per month	
		D. Rs. 25,000 per month	
85	The Indian Labour Law majorly concenteratiing on the problem related to	1.Working condition	
		2. Labour welfare	
		3.Social security	
		4. All the above	4. All the above
86	Contract labour (Regulation and abolition)Act was enacted in	1. 1948	
		2. 1946	
		3. 1965	
		4. 1970	4. 1970
87	The labour law cassified as the tripartite relationship between Employeer, Employee and union is known as	1. Collective	1. Collective

		2. Individual	
		3.Union	
		4.Industrial	
88	Every woman entitled to maternity benefit under the the Maternity Benefit Act, 1961 shall also be entitled to receive from her employer	(A) Medical bonus	
		(B) Leave for miscarriage	
		(C) Leave with wages for tubectomy operation	
		(D) All of the above	(D) All of the above
89	Place of arbitration is important for the determination of the rules applicable to substance of dispute, and recourse against the	(A) Award	(A) Award
		(B) Arbitration	
		(C) Conciliation	
		(D) Mediation	
90	Preamble of the Constitution of Indian is	(A) Part of the Constitution	(A) Part of the Constitution
		(B) Prelogue of the Constitution	
		(C) Not a part of the Constitution	
		(D) None of the above	

91	The appropriate government shall revise the minimum rates of wages under the Minimum Wages Act,1948 at least once in every	(A) 2 years	
		(B) 3 years	
		(C) 4 years	
		(D) 5 years	(D) 5 years
92	Under the Apprentices Act, 1961, Apprentice entitled for casual leave for the maximum period of how many days in a year	(A) 12	(A) 12
		(B) 10	
		(C) 15	
		(D) 45	
93	Violation of the Child Labour (Prohibition & Regulation) Act, 1986 shall be punishable with imprisonment for a term not be less than	(A) One month	
		(B) Three months	(B) Three months
		(C) Six months	
		(D) One year.	
94	As per Payment of Bonus Act, 1965, How much per month salary/ wagers are fixed for payment of bonus in any industry for the employees for bonus.	A) Rs. 10, 000/-	A) Rs. 10, 000/-
		(B) Rs. 15, 000/-	
		(C) Rs. 18, 000/-	
		(D) Rs. 20,000/-	

95	The minimum number of members required for registration of a trade union is	(A) 2	
		(B) 3	
		(C) 7	(C) 7
		(D) 10	
96	The employer is required to send a report to the Commissioner for workmen's compensation within how many days of the death or serious injury of the workman.	(A) 7	(A) 7
		(B) 8	
		(C) 9	
		(D) 10	
97	The Contract Labour (Regulation and Abolition) Act, 1970 shall not apply to establishments in which work is of	(A) An intermittent or casual nature	(A) An intermittent or casual nature
		(B) Permanent work	
		(C) Both (A) & (B)	
		(D) None of the above.	
98	Who is responsible for payment to a person employed by him in a Factory under the Payment of wages Act 1936	(A) Accounts Manager	
		(B) HR manager	
		(C) Manager	(C) Manager
		(D) Owner	

99	Choose the correct objective of the Industrial Disputes Act	a. To prevent illegal strikes	
		b. To promote measures for securing and preserving good relations between the employers and the employees	
		c. To provide relief to workmen in matters of lay - offs,retrenchment, wrongful dismissals	
		d. All of the above	d. All of the above
100	The rateof subsustence allowance aid to an employee under suspension for first ninety (90) days is	a. 75%	
		b. 60%	
		c . 50%	c . 50%
		d. 25%	
101	Labour law does not include laws relating to	a. Intellectual property	a. Intellectual property
		b.Equal remuneration	
		c. working condition	
		d. child labour	
102	Labour laws mitigates the difference between two ever warring groups namely	a. Employee and union	

		b. Employer and union	
		c. Employee and Employer	c. Employee and Employer
		d. None of the above	
103	Restriction of women in night employment was interoduced throuhg	a.Trade dispute act	
		b.woen protection 1883	
		c. Factory act 1883	c. Factory act 1883
		d. Factory act 1947	
104	under which act provisions were made for restrainingthe right of strike and lock	a. Factory Act	
		b. Industrial Relation Act.	
		c. Trade dispute act	c. Trade dispute act
		d. Strike and lock act	
105	Labour law is the	a. Administrative	
		b. Ruiling	
		c.Precedent	
		d. All the above	d. All the above
106	Which of the following is not a trade union security measure	a. closed shop system	
		b. Agency shop system	

		c. open shop system	c. open shop system
		d. union shop system	
107	Under the Factories Act, 1948 health include	A. Disposal of wastes and effluents	
		B. Artificial humidification	
		C. Spittoons	
		D. All of the above	D. All of the above
108	Under which section of Payment of wages Act describes Deductions which may be made from wages	A. Section 7	A. Section 7
		B. Section 8	
		C. Section 9	
		D. Section 10	
109	A pregnant women employees is entitled to get paid maternity leave for....	(a) 6 weeks	
		(b) 10 weeks	
		(c) 12 weeks	(c) 12 weeks
		(d) 16 weeks	
110	As per the Sexual Harassment of Women at Workplace Act which of the following act is not termed as Sexual	(a) A demand or request for a sexual favour	

	Harassment?		
		(b) Sexually coloured remarks	
		(c) Bad Physical contact	
		(d) Meeting in the cabin of the office	(d) Meeting in the cabin of the office
111	which one is needed to bring the peace and harmoney in industries.	a. Reward	
		b. Punishment	
		c. Law	c. Law
		d. None of the above	
112	Certain laws are implemented to make a minimum amount mandatory to be paid to the labour which is the right answer from the given option.	a. Income	
		b. Per capita Income	
		c. cost of living	c. cost of living
		d. GDP	
113	In which year India received the first stipulation of eight hours of working	a. Trade Dispute Act	
		b. Factories Act 1883	b. Factories Act 1883
		c. Factories Act 1881	
		d. Indian Factories Act 1947	

114	Which Section covers the definition of continuous service.	a. 25B	a. 25B
		b. 25	
		c. 25A	
		d. 26	
115	Which section deals with compensation to workmen in case of transfer of undertakings?	a. Section 25F	
		b. Section 25FF	b. Section 25FF
		c. Section 25	
		d. Section 25E	
116	Unfair trade practices are defined in which schedule of the Industrial Disputes Act,1947	a. The First Schedule	
		b. The Second Schedule	
		c. The Fifth Schedule	c. The Fifth Schedule
		d. The fourth schedule	
117	No compensation is required to be given in case of lay-off , retrenchment and closure of any establishment if	a) Employer offers any alternate employment	a) Employer offers any alternate employment
		b) If employer gives one months notice	

		c) If employer absconds from the country.	
		d) If the trade union agr	
118	The penalty for closing an undertaking without prior notice is	a. Imprisonment for upto 6 months	
		b. Fine upto 5000 rupees	
		c. Both imprisonment and fine	
		d. All of the above	d. All of the above
119	Which act requires employers in industrial establishments to define the conditions of employment	(a) The Factories Act, 1948	
		(b) The Industrial Disputes Act, 1947	
		(c) The Industrial Employment (standing orders) Act, 1946	(c) The Industrial Employmen t (standing orders) Act, 1946
		(d) The Trade Union Act, 1926	

Chapter 3

Q.1- Whether pension is payable in the cases of removal or dismissal of a railway servant?

(a) Pension is payable. (b) Pension is not payable.
(c) Compassionate allowance can be considered. (d) None of these.
Ans.C

Q.2- After retirement a charge sheet can be issued only by the

(a) GM (b) Controlling officer
(c) President of India (d) Chief Personnel Officer Justice of Supreme Court
Ans.C

Q.3- Which penalty does not effect for promotion?

(a) Stoppage of pass/PTO's (b) Reduction in post
(c) Dismissed from service (d) None
Ans.A

Q.4- Inquiry is not necessary when an employee

(a) Intoxication of Alcohol (b) Conviction of criminal charge
(c) Misuse of Rly. property (d) Misbehaviour with supervisor

Ans.B

Q.5- The rate of contribution to join RELHS for Level 7 to Level 10 employees as per the 7th Pay Commission shall be last month's basic pay drawn or _____amount whichever is lower

A.Rs.78, 000 B. Rs.30, 000. C. Rs.1, 20,000 D. 54,000

Ans.A

Q.6- A Government servant in group 'C' or 'D' shall not accept any gift without sanction of the Government if the value there of exceeds.

(a) Rs1500/- (b) Rs 1000/- (c) Rs 500/- (d) Rs 250/-

Ans.C

Q. 7- Which of the following deduction is prohibited from subsistence allowance?

(a)House Rent (b) Income Tax (c) Court attachment (d) Station debits

Ans.C

Q.8- Penalty of compulsory retirement, removal or dismissed from service should be imposed only by

(a) controlling officer (b) disciplinary authority

(c) appointing authority (d) none

Ans.C

Q.9- Which authority can make a cut in Pensionary benefit

(a) GM (b) Rly. Board (c) President of India (d) None

Ans.C

Q.10- Maximum number of dependents can be included in a pass/ PTO

_____

(a) 2 (b) 3 (c) 4 (d) 1

Ans.A

Q.11- Group 'D' employees with service 25 years and more are eligible for ____ set of post retirement complimentary passes every year

(a) 2 (b) 1 (c) 3 (d) 4

Ans.B

Q.12- Colour of Second Class Privilege pass

(a) White b) Yellow C) Green (d) Pink

Ans.D

Q.13- Colour of First Class Privilege pass

(a) White b) Yellow (C) Green (d) Pink

Ans.C

Q.14- Following Married Daughter is eligible to be included in Privilege pass

(a) Below 18Yrs (b) Below 21Yrs (c) any age (d) not eligible

Ans.D

Q.15- The following unmarried daughter is eligible to be included in Privilege pass

(a) Below 18Yrs (b) Below 21Yrs (c) any age (d) not eligible

Ans.C

Q.16- If both Wife & Husband are employed in Railways eligibility of availing privilege passes
(a) both are eligible (b) any one is eligible (c) all free passes eligible
(d) All PTO eligible
Ans.A

Q.17- A Government servant holding in Group 'A' post; may accept gifts from his near relatives or from his personal friends having no official dealings with him, but shall make a report to the Government, if the value of such gift exceeds
(a) Rs 25000/- (b) Rs 20000/- (c) Rs 15000/- (d) Rs 10000/
Ans.A

Q.18- A Government servant holding in Group 'C' post; may accept gifts from his near relatives or from his personal friends having no official dealings with him, but shall make a report to the Government, if the value of such gift
exceeds
a) Rs 10000/- (b) Rs 7500/- (c) Rs 5000/- (d) Rs 2500/-
Ans.B

Q.19- The family pension shall not be less than _____% of the minimum of the scale held by the employee at the time of retirement/death.
A. 50% B.30% C 35% D. 60%
Ans.B

Q.20- The enhanced family pension shall not be less than _____% of the minimum of the Scale held by the employee at the time of retirement/death.
A. 50% B.30% C 35% D. 60%
Ans.A

Q.21- Pensioner would be entitled to restore his commuted pension after expiry of ___ years
A.20 B. 12 C 15 D 16
Ans.C

Q.22- Railway Servant with minimum -----of qualifying service are entitled for Voluntary Retirement, by giving three months advance notice.
A. 30 years B. 10 years C. 33 years D. 20 years
Ans.D

Q.23- Amount of Fixed Medical Allowance is paid to the opted pensioner/ Family Pensioner per month w.e.f. 01.07.2017

A.Rs.1000 B. Rs.3000. C. Rs.2500 D. Nil
Ans.A

Q.24- Gratuity is paid @ ¼ months pay per each completed half year of the service subject to a maximum of ------- month's pay or Rs.20 lac, whichever is less
A. 15 times B. 12 times C. 20 times D. 16 ½ times.
Ans.D

Q.25- Period of Retention of Railway Quarters on account of missing of Railway Servant is upto __ Months.
A. 24 B 36 C. 12 D. None.
Ans.B

Q.26-The validity of privilege pass_____
A. 1 month B. 2 months C. 5 months D. 4 months
Ans.C

Q.27- Superannuation Pension is paid who retires with minimum _____ qualifying service
A. 10 B. 20 C. 30 D. 32
Ans.A

Q.28- Amount of Pension shall not be paid less than____ of last months pay at the time of retirement with effect from 1-1 2006
A. 20% B. 30% C. 40% D. 50%
Ans.D

Q.29- ____ days of both LAP & LHAP are entitled for encashment of leave at the time of Retirement
A. 50 B. 300 C. 250 D. 125
Ans.B

Q.30- Maximum amount of gratuity shall not be more than ____
A. 20 lakhs B. 30 lakhs C. 40 lakhs D. 60 lakhs
Ans.A

Q.31- Compassionate allowance shall be sanctioned to _____by competent authority
A. Railway Servant who is removed/dismissed
B. Railway servant on voluntary retirement
C. Superannuation
D.None
Ans.A

Q.32- Minimum pension as per 7th PC is _____
A. 7000 B. 4500 C. 9000 D. 3500
Ans.C

Q. 33- The compensation amount shall be deposited with _____
A. Bank B. Employees account C. Labour Commissioner D. none
Ans.C

Q.34- Exgratia lumpsum compensation is paid to the families of railway employees
A. who die in harness in performance of confide official duties
B. who die in harness in performance of non-official duties
C. who die in service
D. none
Ans.A

Q.35- Exgratia Lumpsum amount paid for death occurring due to accident in course of performance of duties is _____

A. 25 lakhs B. 30 lakhs C. 20 lakhs D. 35 lakhs
Ans.A

Q. 36-Permanent Negotiating Machinery functions in _____ tier system.
A. Three B Four C. Five D. Six
Ans.A

Q.37- ____ number of meetings held at Divisional PNM level.
A. Three B Four C. Five D. Six
Ans.D

Q.38- ____ number of meetings held at Zonal PNM level.
A. Three B Four C. Five D. Six
Ans.B

Q.39- ____ number of meetings two with each Federations will be held at Board PNM level.
Three B Four C. Five D. Six
Ans.B

Q.40- Staff Benefit Fund (SBF) works for the benefit of ---------- Railway Employees.
A. Gazetted. B. Non Gazetted C. Trade unions D. All the above
Ans.B

Q.41- CTG is granted to the railway servant who is transferred on administrative grounds if transfer between stations is ------Kms
A. 20 kms . B. 30 kms C. 50 Kms D. 8 Kms
Ans.A

Q.42- CTG shall be granted at the rate of _____ of last months basic pay
A. 100% B. 80% C. 75% d. 180%
Ans.B
Q.43- _____ form is used for imposition of Minor Penalty.
A. SF-5 B. SF-4 C SF-1 D. SF-11.
Ans.D

Q.44- Compulsory Retirement/Removal/ Dismissal is a ----------under D&A Rules,1968.
A. Penalty B. Not a penalty C. Major penalty D. Minor penalty
Ans.C

Q.45- Allowance that is given to Railway servant for performing duty beyond prescribed hours of employment:
(A) Travelling Allowance (B) Dearness Allowance (C) Overtime Allowance
(D) None among these.
Ans.C

Q.46- As per Hours of Employment Rule employees are classified into _____ number of categories.
A. Four B.Three C. Two D. Six
Ans.A

Q.47- In which category Railway employees employed in confidential related work are Classified?
A. Essentially Intermittent B. Intensive category
C. Continuous D. Exclude
Ans.D

Q.48- Encashment of LAP upto _____ days shall not exceed in entire career
A. 30 days B. 60 C. 20 D. 10
Ans.B

Q.49- A railway servant while in service can encash LAP upto _____ days at a time
A. 40 B. 10 C. 45 D. 15
Ans.B

Q.50- A female Government servant with less than 02 children may be granted maternity leave for
A. 100 B. 135 C. 180 D. 160
Ans.C

Q.51- _____equal to leave on half salary, will be drawn in case the employee is under suspension
A. Dearness Allowance B. Subsistence Allowance
C . Suspension Allowance D. Allowance
Ans.B

Q.52- When a Railway servant goes for department training for two month which following allowance stopped for training period-

(A) TA

(B) HRA

(C) Transport Allowance

(D) None of above
Ans.C
Q.53- Which fund is utilized in deposit works in Railway-

(A) Capital
(B) General Revenue
(C) Safety fund
(D) Fund deposited by private party or other Government Department
Ans.D
Q.54- Which is the following percentage of railway contribution of NPS subscriber of a employee basic pay + DA
(A) 10%
(B) 8.33%
(C) 12%

(D) 14%
Ans.D

Q.55- Which of the following is not paid to the NPS subscribers?

(A) DCRG
(B) Commutation
(C) Leave encashment
(D) GIS
Ans.B
Q.56- What is the full form of NPS?
(A) New Pension Scheme
(B) National Pension System
(C) National Pension Scheme
(D) None of the above
Ans.B
Q.57- How much percentage of NPS Subscriber can withdraw during the service period?
(A) 50%
(B) 70%
(C) 40%
(D) 25%
Ans.D
Q.58- After Retirement how much percentage of NPS Subscriber can withdraw and how much percentage goes to annuity?

(A) 30% to 70%
(B) 60% to 40%
(C) 50% to 50%
(D) 80% to 20%
Ans.B
Q.59- How much maximum amount paid to PF Subscriber after death in DLI Scheme to his family members?

(A) Rs. 30000
(B) Rs. 60000
(C) Rs. 50000
(D) Rs. 20000
Ans.B

Q.60- What percentage of PF Subscriber can withdraw from his PF Account during his service period for the treatment of self or for his family members?
(A) 50%
(B) 90%
(C) 70%
(D) 60%

Ans.B

Q.61. What is the time limit for submitting of TA claims after the date of completion of journey?
(A) 90 days (B) 60 days (C) 70 days (D) 180 days
Ans.B

Q.62 – Which of the following is current rates of dress allowance of Station Master of I.R. are granted dress per annum?
(A) Rs.12000 (B) Rs.10000 (C) Rs.8000 (D) Rs.9000
Ans.B

Q.63- Scale Check Registers are maintained at _____office.
(A) Accounts Office**.**
(B) Pay Bill units.
(C) Both above
(D) None of the above
Ans.A

Q.64- For verification/confirmation of New Employee in IPAS, the establishment section of Accounts dept will check_____
(A) The order of Appointment.
(B) Certificates required by rule.
(C) All entries in Biodata viz. DOB,PAN, AAdhaar, bank details etc duly supported duly supported by Authentic records.
(D) All the above.
Ans.D

Q.65- The reimbursement of CEA/Hostel subsidy can be claimed for only for _____
(A) Two children.
(B) Two eldest children
(C) Three children
(D) Two eldest surviving children
Ans.D

Q. 66.Which of the following is correct

Gratuity is payble to the retired employee maximum for…… months
(a) 16 month (b) 16.5 month (c) 17 month (d) 18 month

Ans. (b)

Q.67.Maximum amount of Gratuity payble to the retired / dependent member of deceased employee is ……

(a) 20 lac (b) 16.5 lac (c) 18 lac (d) 25 lac

Ans. (a)

Q.68.At the time of retirement maximum …… days LAP may be encashed.

(a) 360 days (b) 300 days (c) 240 days (d) 180 days

Ans. (b)

Q.69.Pension is payble to the employee after continuous service for …… years.

(a) 05 years (b) 10 years (c) 15 years (d) 20 years

Ans. (b)

Q. 70.How much amount is recovered for GIS from the group C employee
(a) Rs 30 (b) Rs 60 (c) Rs 120 (d) Rs 240

Ans. (a)

Q.71.Maximum……..% of Pension may be commuted.

(a) 30% (b) 40% (c) 50% (d) 20%

Ans. (b)

Q.72.At Present commuted value of Rs 1 (Rupee one) is

(a) Rs 100 (b) Rs 90 (c) Rs 96.5 (d) Rs 98.328

Ans. (d)

Q.73.How much time LAP may be encashed during the service period of employee ?

(a) 4 times (b) 3 times (c) 6 times (d) None

Ans. (c)

Q.74.In case of death of employee, dependent daughter may get family pension :-

(a) Life long (b) upto her marriage (c) after upto attaining the age of 25 years (d) None of theses

Ans. (B)

Q.75. Enhanced Pension to family is payble upto …….. years in case of death of employee after retirement

(a) 10 years (b) 7 years (c) 8 years (d) 9 years

Ans. (b)

Q.76. Enhanced Pension to family is payble upto ……. Years in case of death of employee during service period

(a) 10 years (b) 7 years (c) 8 years (d) 9 years

Ans. (a)

Q.77. The rate of percentage of family pension is ……% of basic pension subject to the minimum of Rs 9000/- at present

(a) 20% (b) 30% (c) 40% (d) 50%

Ans. (b)

Q.78. Pension is computed @...% of Last basic pay or 10 months average pay whichever is more.

(a) 30 % (b) 40% (c) 16.5% (d) 50%

Ans. (d)

Q.79. Retired Employees Liberalised Health Scheme (RELHS) was introduced in Indian Railways in the year……

(a) 1995 (b) 1996 (c) 1997 (d)1998

Ans. (c)

Q.80. After Continuous service of ……years in the same grade, MACPS is allowed to the employee

(a) 12 years (b) 10 years (c) 20 years (d) 15 years

Ans. (b)

Q.81. How many times financial upgradation in MACPS is allowed during the service of employee?

(a) 2 (b) 3 (c) 4 (d) 1

Ans. (b)

Q.82. The full form of MACPS is

(a) Modified Access Carrier Progression System
(b) Modified Assured Carrier Progression Scheme
(c) Modified Assured Carrier Progression System
(d) Modified Access Carrier Programme Scheme

Ans. (b)

Q.83. MACPS was introduced in Rly wef:-

(a) 01.01.2008 (b) 01.09.2008 (c) 01.01.2006 (d) 01.12.1995

Ans. (b)

Q.84. Minimum bench mark is …….. for financial upgradation in MACPS:-

(a) Good (b) Very Good (c) Outstanding (d) All of these

Ans. (b)

Q.85. Leave on Average Pay (LAP) is credited…… days per month:-

(a) 2.5 days (b) 1.5 days (c) 3 days (d) none of these

Ans. (a)

Q.86. LAP is Credited on 1St …….. and 1st …… of each and every year.

(a) January and July (b) March and September
(b) (c) April and Oct. (d) None of these

Ans. (a)

Q.87. Transit leave is granted to the employee in case of

(a) Mutual transfer (b) Request transfer (c) Ground transfer on Administrative ground (d) All of these

Ans. (c)

Q.88. Additional Post Allowance is effective from :-

(a) 01.07.2017 (b) 01.01.2017 (c) 01.01.2016 (d) 01.07.2016

Ans. (a)

Q.89. Additional Post Allowance (APA) may be granted maximum for……. Month in a year.

(a) 3 (b) 6 (c) 9 (d) 2

Ans. (b)

Q.90. Minimum period of …… days is required for Claiming Additional Post Allowance.

(a) 45 (b) 60 (c) 180 (d) 90

Ans. (a)

Q.91. Commuted Leave is granted on the basic of …….. Certificate

(a) Medical (b) Sports (c) Cultural (d) All of these
Ans. (a)

Q.92. Leave Not Due (LND) may be granted only on ……. Ground.

(a) Medical (b) Sports (c) Cultural (d) All of these

Ans. (a)

Q.93. If the employee has availed EOL during preceding 6 months then LAP to be credited to the next 6 month is reduced by ……. days subject to the maximum of 10 days

(a) 1/10 (b) 1/15 (c) 1/18 (d) None of these.

Ans. (a)

Q.94.Maximum……days Leave on Half Average Pay (LHAP) is Credited to the Leave A/C of employee in a year.

(a) 10 (b) 20 (c) 15 (d) None of these.

Ans. (b)

Q.95. Maximum …… days RH (Restricted Holidays) may be availed during one Calender year.

(a) 2 (b) 3 (c) 4 (d) None of these

Ans. (a)

Q.96. …… days LAP are credited per year to leave account of School Staff

(a) 10 (b) 15 (c) 20 (d) 30

Ans. (a)

Q.97. In 7th PC minimum and maximum Pay is Rs…….. and Rs…….. respectively.

(a) Rs. 18000 p.m , 2.5 lakh p.m
(b) Rs. 10000 p.m, 2.25 lakh p.m
(c) Rs. 15000 p.m, 2.0 lakh p.m

(d) None of these

Ans. (a)

Q.98. Children Education Allowance, at present is Rs.

(a) 1800 p.m (b) 2000 p.m (c) 2750 p.m (d) 2250 p.m

Ans. (d)

Q.99.Railway Quarter can be retained for a period of ……. on normal rent during sick leave

(a) 4 months (b) 6 months (c) 12 months (d) indefinite.
Ans. (a)

Q.100.Railway Quarter can be retained for a period of …….. on normal rent during suspension

(a) 4 months (b) 6 months (c) 12 months (d) without any limit

Ans. (d)

Q.101. Railway Quarter can be retained for ……. months on normal rent in the event of death of Rly servant

(a) 6 (b) 8 (c) 12 months (d) 24 months

Ans. (d)

Q.102 In no case retention of accommodation should exceed……. from the date of retirement or date of School Season Whichever is earlier.

(a) 6 months (b) 8 months (c) 12 months (d) 24 months

Ans. (b)

Q.103.Railway Quarter can be retained for…….. on normal rent on transfer

(a) 2 month (b) 4 month (c) 6 month (d) 8 month

Ans. (a)

Q.104. Maximum amount of Computer Advance in Rs……. Which may be sanctioned.

(a) 50,000 (b) 40,000 (c) 60,000 (d) None of these

Ans. (a)

Q.105. Maximum amount of House Building Advance is Rs…….. at present.

(a) 25 lac (b) 34 lac (c) 30 lac (d) None of these

Ans. (a)

Q.106.What is the current date from which the Railway Servants (D&A) Rules, 1968 came into force?

(a) On the first day of January, 1968
(b) On the 22nd day of August, 1968
(c) On the first day of October, 1968
(d) None of these

Ans. (c)

Q.107. Which of the following Rules of DAR 1968 does specify the penalties?

(a) Rule-9
(b) Rule-11
(c) Rule-6
(d) None of these

Ans. (c)

Q.108. Board of enquiry appointed by the Disciplinary authority should…..

(a) Not more than 5 members
(b) Not be less than 2 members
(c) Not less than 3 members
(d) Not more than 4 members

Ans. (b)

Q.109. Disciplinary Authority while passing orders for imposing a penality should invariably pass…….

(a) Order for penalty
(b) Speaking order
(c) Non-Speaking order
(d) None

Ans. (b)

Q.110. Who is the competent authority to make rule on RS (D&A) Rules?

(a) President of India
(b) Ministry of Railways
(c) Member (Staff)
(d) Secretary Rly. Bd

Ans. (a)

Q.111. When casual labours can be governed under the Railway disciplinary rules?

(a) After 4 months from engagement date
(b) After 6 months from engagement date
(c) After attaining temporary status
(d) After regular absorption

Ans. (c)

Q.112.If the disciplinary authority of a charged official is also involved in the same case, this case should be dealt with by the …..

(a) Disciplinary Authority
(b) Revisiting Authority
(c) Next higher authority
(d) None

Ans. (c)

Q.113. Whether the disciplinary cases initiated against a Rly. Servant and RS(D&A) Rules, and subsequently he is expired his case should be…..

(a) Continue and finalised
(b) Sent to Rly. Board
(c) Sent to GM
(d) Closed

Ans. (d)

Q.114.What would be correct procedure when a faulty charge-sheet requires modification/addition

(a) Cancelling the earlier charge sheet with reasons.
(b) Without cancelling a fresh charge sheet may be issued
(c) Continue the proceedings
(d) None of these

Ans. (a)

Q.115. Which of the standard form is required to be used for issuing the order of deemed suspension?

(a) SF-1
(b) SF-3
(c) SF-2
(d) SF-4

Ans. (c)

Q.116. How many annexure are attached with major penalty charge memorandum?

(a) 2
(b) 3
(c) 5
(d) 4

Ans. (d)

Q.117. Which of the following deductions from subsistence allowance cannot be made?

(a) House Rent
(b) P.F. subscription
(c) Income tax
(d) None

Ans. (b)

Q.118.Suspension is not a punishment. However, suspension gives employee with various disadvantages. Which one of the following in not a disadvantage as a consequence of suspension?

(a) During the period he can not leave Hq. without permission
(b) He need not sign attendance register
(c) Privilege passes cannot be availed
(d) No increment is drawn during suspension

Ans. (b)

Q.119.When a Rly. Employee's placed under suspension but only a minor penalty is imposed, the treatment of the suspension period is treated as

(a) Dies non
(b) None duty
(c) Duty
(d) None

Ans. (c)

Q.120. A Railway servant under suspension is entitled to……

(a) Leave his head qrs.
(b) Have passes for attending PNM/JCM
(c) act as Defence Counsel
(d) None

Ans. (c)

Q.121. How many types of standard forms are used while initiating against any Railway employee under D&AR Rules, 1968?

(a) One
(b) Five
(c) Eleven
(d) Seven

Ans. (C)

Q.122. A Railway servant shall be deemed to have been placed under suspension if he has been put in police custody for a period…….

(a) Exceeding 24 hours
(b) Exceeding 48 hours
(c) Immediate effect
(d) None

Ans.(b)

Q.123. 50% of subsistence allowance granted under……

(a) Rule 1342 R-II
(b) Rule 1343 R-II
(c) Rule 1345 R-II
(d) None

Ans.(b)

Q.124.Review of suspension cases is done…….

(a) After 4 months
(b) After 3 months
(c) After 2 months
(d) None

Ans. (b)

Q.125.When an employee under suspension is acquitted by a court of law?

(a) Full pay and allowance are granted
(b) Half pay and allowance for granted
(c) 75% pay and allowance are granted
(d) No payment

Ans.(a)

Q.126. Which of the following is compulsory deduction from subsistence allowance?

(a) PF subscription
(b) LIC premium
(c) House rent
(d) Court attachment

Ans. (c)

Q.127. Can a Railway servant placed under suspension act as a defence counsel?

(a) A Railway servant may act as a defence counsel
(b) Decided by Disciplinary Authority
(c) Decided by GM
(d) None of these

Ans. (a)

Q.128. On transfer from one division to another division, a staffs does not report for duty at the new place of posting who will be the competent authority for taking disciplinary action?

(a) GM
(b) D& A Authority at new place
(c) D&A authority at old place
(d) None

Ans. (b)

Q.129. The notice of final penalty should be signed by?

(a) Enquiry officer
(b) Controlling officer
(c) Disciplinary authority
(d) None

Ans. (c)

Q.130. Standard form (SF) No…… Stands for Order of suspension under Discipline & Appeal Rule 5(1)

(a) 1 (b) 2 (c) 5 (d) 11

Ans. (a)

Q.131. Standard Form (SF) No. …… Stands for order of Deeming a Railway Servant under Suspension under Discipline & Appeal Rule 5(2)

(a) 1 (b) 3 (c) 2 (d) 11

Ans. (c)

Q.132. Standard Form (SF) No. …….. is used for issuing Major Charge Sheet under Rule 9 of D&A Rule

(a) 1 (b) 5 (c) 2 (d) 11

Ans. (b)

Q.133. Standard Form (SF) No…… is used for issuing Minor Charge Sheet Rule 11 of D & A Rules.

(a) 1 (b) 5 (c) 2 (d) 11

Ans. (d)

Q.134. Under Articles….. of the Constitution of India RS(D&A) Rules 196 are framed

(a) 309 (b) 310 (c) 311 (d) 312

Ans. (a)

Q.135. Which is not a minor Penalty:-

(a) Censure (b) Warning (c) Dimissarl (d) withholding of privilege Pass or PTO

Ans. (c)

Q.136.State the rule under which procedure for imposing Major Penalties are dealt.

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

Ans. (a)

Q.137. Procedure for imposing minor penalties is dealt under rule :-

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

Ans. (c)

Q.138. Action on the Enquiry Report is dealt under the rule:-

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

Ans. (b)

Q.139. Special Procedure in some cases under RS (D&A) rules is dealt under rule:-

(a) 15 (b) 20 (c) 14 (d) 22

Ans. (c)

Q.140. As per Rule No…… of RS (Conduct) Rules 1966 every Rly Servant shall at all times maintain absolute integrity.

(a) 3(1)(i) (b) 3(1) (ii) (c) 3 (1) (iii) (d) 3(i) (iv)

Ans. (a)

Q.141. Every Rly Servant shall at all times maintain devotion to duty as per Rule no…… of RS (Conduct) Rules 1966.

(a) 3(1) (i) (b) 3(1) (ii) (c) 3 (1) (iii) (d) 3(i) (iv)

Ans. (b)

Q.142. Every Rly Servant shall at all times do nothing which is unbecoming of a railway servant is dealt under Rules No…… of RS (Conduct) Rules 1966.

(a) 3(1)(i) (b) 3(1) (ii) (c) 3 (1) (iii) (d) 3(i) (iv)

Ans. (c)

Q.143. Every Rly servant shall at all times maintain political neutrality is dealt under Rule No…. of RS(Conduct) Rules 1966

(a) 3(1)(iv) (b) 3(1) (vi) (c) 3 (1) (vii) (d) 3(i) (viii)

Ans. (c)

Q.144. Every Railway Servant shall at all times maintain accountability and transparency is dealt under Rules….. of RS(Conduct) Rules 1966.

(a)3(1)(vii) (b) 3(1) (viii) (c) 3 (1) (ix) (d) 3(i) (x)

Ans. (c)

TA bills and CTG claims

Q.145. The time-limit for submitting of claims for Travelling Allowance is within_dayssucceeding the date of completion of journey.
(A) 90
(B) 45
(C) 60 (D) 180.
Ans. (C)

Q.146.The rates of daily Allowance w.e.f. 1.7.2017 on tour admissible for Employees inlevel 9-11 is Rs_____
(A) Rs 800.
(B) Rs 1000.
(C) Rs 500.

(D) Rs 900.
Ans. (D)

Q.147.The rates of daily Allowance w.e.f. 1.7.2017 on tour admissible for Employees inlevel 5 & below is_____
(A) Rs 800.
(B) Rs 1000
(C) Rs 500.
(D) Rs 900
Ans. (C)

Q.148.The rates of daily Allowance w.e.f. 1.7.2017 on tour admissible for Employees inlevel 6 to 8 is Rs _____
(A) Rs 800.
(B) Rs 1000
(C) Rs 500.
(D) Rs 900
Ans. (A)

Q.149.The rates of daily Allowance w.e.f. 1.7.2017 on tour admissible for Employees inlevel 12& 13 is Rs _____
(A) Rs 800.
(B) Rs 1000
(C) Rs 500.
(D) Rs 900
Ans. (B)
Q.150.The rates of daily Allowance w.e.f. 1.7.2017 on tour admissible for Employees inlevel 14 & above is Rs _____
(A) Rs 1200
(B) Rs 1000
(C) Rs 500.
(D) Rs 900
Ans. (A)

Q.151.The pay level for determining the daily allowance entitlement is: _____
(A) Basic pay drawn in the appropriate pay level in the Pay matrix as per RS(RP) Rules 2016 including Non practicing allowances
(B) Basic pay drawn in the appropriate pay level in the Pay matrix as per RS(RP) Rules 2016 including special Pay only
(C) Basic pay drawn in the appropriate pay level in the Pay matrix as per RS(RP) Rules 2016 including special Pay and Non Practicing allowance
(D) Basic pay drawn in the appropriate pay level in the Pay matrix as per RS(RP) Rules 2016 and does not include Non practicing allowance or any other type of pay like special pay
Ans. (B)

Q.152.The rates of HRA will go up by_____ every time the DA goes up by 50%.

(A) 50%
(B) 25%
(C) 100%
(D) 20%
Ans. (B)

Q.153.The Composite transfer grant (CTG) is admissible at the rate of____ of last month's Basic pay in case of transfer involving a change of station located at a distance of more than 20 Kms from each other.
(A) 100%

(B) 80%

(C) 50%

(D) 25%

Ans. (B)

Q.154.For claiming CTG, transferee/retirees needs to submit the _ _____documents.
(A) Proof of change of residence.
(B) Proof of journey
(C) Both the above documents specified in (A) & (B)
(D) Any one of the above documents specified in (A) & (B)
Ans. (D)

Q.155.The Internal checks of TA Bills involves checking _____
(A) The controlling officer has signed the TA journals and the object of the Journey ismentioned and is in the interest of administration
(B) The timings of arrival and departure of trains from HQrs needs to counterchecked with timetable.
(C) The actual distance travelled is more than 8 kms from HQrs.
(D) The rate of TA admissible and the arithmetical accuracy.
(E) All the above.
Ans. (E)

Q.156.With respect to the quantum of DA admissible to employees based on absencefrom HQrs, which is not correct?
(A) Less than 6 hrs- 30% of DA.
(B) More than 6 hrs but less than 12 hrs-70% of DA.
(C) More than 12 hrs/each completed day.100% of DA.
(D) Less than 6 hrs- 50% of DA.
Ans. (D)

Uniform allowance

Q.157.W.e.f. 1.7.2017 officers of RPF/RPSF are granted dress allowance of _____

(A) Rs 20000/PM
(B) Rs 20000/quarter
(C) Rs 5000/ in every 6 months
(D) Rs 20000/- Per annum
Ans. (D)

Q.158.W.e.f. 1.7.2017 officers of station masters of IR are granted dress allowance of _____
(A) Rs 10000/Per annum
(B) Rs 5000/quarter
(C) Rs 1800/ per month
(D) Rs 20000/- Per annum
Ans. (A)

Q.159.W.e.f. 1.7.2017 personnel below officers rank of RPF/RPSF of IR are granted dressallowance of _____
(A) Rs 10000/Per month
(B) Rs 5000/quarter
(C) Rs 1800/ per month
(D) Rs 10000/- Per annum
Ans. (D)

Q.160.W.e.f. 1.7.2017 staff car drivers of IR are granted dress allowance of _____
(A) Rs 10000/Per annum
(B) Rs 5000/Per annum
(C) Rs 1800/ per month
(D) Rs 20000/- Per annum
Ans. (B)

Q.161.W.e.f. 1.7.2017 Nurses of IR are granted dress allowance of _____
(A) Rs 10000/Per annum
(B) Rs 5000/quarter
(C) Rs 1800/ Per annum
(D) Rs 20000/- Per annum
Ans. (C)

Q.162.W.e.f. 1.7.2017 Dress allowance is credited directly to the salary of the entitledemployees _____
(A) Twice in a year the months of January and July
(B) Thrice in a year in the months of March, September and December
(C) Once in a year in the month of January
(D) Once in a year in the month of July
Ans. (D)

Q.163.W.e.f. 1.7.2017, with the notification of Dress allowance, other uniform relatedallowances like washing allowance, shoe allowance _____
(A) Are payable
(B) Are payable on case to case basis

(C) Are no longer payable
(D) None of the above
Ans. (C)

Q.164.W.e.f. 1.7.2017 rates of Dress allowance go up by 25% each time _
(A) 25%
(B) 50%
(C) 100%
(D) 75%
Ans. (B)

Passing of salary bills

Q.165.The salary Bill submitted to Accounts office for passing should be accompanied by _____

(A) Memorandum of difference.
(B) Scale check statement.
(C) Verified claims of the employees viz.TA/OT etc.included in the paybills anddeduction/recovery statements.
(D) All the above.
Ans. (D)

Q.166.The scale check statement submitted by the pay bill unit will show_____
(A) The sanctioned strength of a Post.
(B) The Actual operated strength against the Post.
(C) The No. of vacant posts.
(D) All the above.
Ans. (D)

Q.167.Scale Check Registers are maintained at_____office.
(A) Accounts Office.
(B) Pay Bill units.
(C) Both above.
(D) None of the above
Ans. (A)

Q.168.The internal check of establishment claims should be conducted _____
(A) with reference to the Indian Railway Codes.
(B) other authorized rules and regulations.
(C) the extant orders and sanctions.
(D) All the above.
Ans. (D)

Q.169.Can a New employee be added in IPAS database without the verification/confirmation of Establishment section of Accounts Dept._____
_____
(A) YES

(B) NO
Ans. (B)

Q.170.For verification/confirmation of New Employee in IPAS, the establishment sectionof Accounts dept will check__
(A) The order of Appointment.
(B) Certificates required by rule.
(C) All entries in Biodata viz. DOB,PAN, AAdhaar, bank details etc duly supportedduly supported by Authentic records.
(D) All the above. Ans. (D)

Leave encashment

Q.171.A Railway Employee can be permitted to avail Encashment of leave on Average payupto____days.
(A) 20
(B) 5
(C) 15
(D) 10
Ans. (D)

Q.172.The total leave encashed during the entire career shall not exceed ____days.
(A) 60
(B) 50
(C) 70
(D) 100
Ans. (A)

Q.173.A balance of atleast_____days of leave on Average Pay should be available to the credit in leave account after taking into account the period of encashment as wellas the leave availed of.
(A) 10
(B) 40
(C) 20
(D) 30
Ans. (D)

Q.174.The cash equivalent of encashment of Leave is calculated on the Pay and DA as onthe date of _____.
(A) Availing the pass.
(B) Availing leave.
(C) None of the above.
Ans. (A)

Q.175.The successive Leave encashment cannot be made before a minimum period of
_____(block period) has elapsed.

(A) 4
(B) 1
(C) 3
(D) 2

Ans. (D)

Children's education allowance

Q.176.For claiming reimbursement of CEA, the Govt employee should produce_____
(A) Bonafide certificate issued by the School for the academic year.
(B) Self attested copy of the report card.
(C) Self attested copy of the fee receipts for the entire academic year.
(D) Any one of the above.
Ans. (D)

Q.177.The amount of reimbursement of CEA is ____per month.(A) Rs 2,250/-
(B) Rs 3,250/-
(C) Rs 2,750/-
(D) Rs 6,750/-
Ans. (A)

Q.178.The amount of reimbursement of Hostel Subsidy-'the expenditure on boarding or lodging or the ceiling of Rs 6750/- per month, whichever is lower'. Is it correct or Incorrect?
(A) Incorrect
(B) Correct
Ans. (B)

Q.179.The Hostel subsidy and CEA can be claimed concurrently.is it 'true' or 'false'?
(A) True
(B) False
Ans. (A)

Q.180.The upper age limit for claiming CEA in case of Divyaang children is ____yrs.
(A) 20
(B) 22
(C) 25
(D) 30
Ans. (B)

Q.181.The reimbursement of CEA/Hostel subsidy can be claimed for only for _____
(A) Two children.

(B) Two eldest children
(C) Three children
(D) Two eldest surviving children
Ans. (D)

Q.182.The reimbursement of CEA/Hostel subsidy is admissible in respect of childrenstudying from _____ classes before class one to 12th std.
(A) Three
(B) Two
(C) One
Ans. (B)

Q.183.In case both the spouses are Government servants, Children education allowancereimbursement can be claimed by _____
(A) Both
(B) Only mother
(C) Only father
(D) Only one of them
Ans. (D)

Q.184.The amount of reimbursement of CEA in respect of differently-abled children is

(A) Same as the amount admissible to normal children
(B) Double the amount admissible to normal children
(C) Triple the amount admissible to normal children
(D) 1.5 times the amount admissible to normalchildren Transport allowance
Ans. (B)

Chapter 4

1 The object of the test check is:

(a) Factual verification of all which the clerk has done.
(b) To inculcate discipline among clerks; so that they don't take work casually.
(c) Check of arithmetical accuracy.
(d) A scrutiny to find out whether staffs have understood the duties and rules governing their work.

Ans. (d)

2 The functions of internal check of expenditure are:

(a) Accounts Control and Budgetary Control.
(b) Finance Control and Budgetary Control.
(c) Accounts Control and Finance Control.
(d) All of the above.

Ans. (c)

3 Items placed under Objection Book are cleared by:

(a) When sanction to exp. is obtained from G.M.
(b) When executives gives a written request for withdrawal of objection.
(c) When the work has been stated to be completed satisfactorily by the contractor.
(d) When sanction to exp. is obtained from Competent Authority.

Ans. (d)

4 Revenue Allocation Register is an effective tool:

(a) For Modern Management.
(b) For exercising control over expenditure.
(c) For Budgetary Control.
(e) All of the above.

Ans. (d)

5 The object of Completion Report is:

(a) To check the actual cost of Works with those provided in the sanctioned estimate.
(b) To check the correctness of the postings in Works Registers.
(c) To certify the satisfactory completion of work by the contractor.
(d) To close the account of a work.

Ans. (a)

6 Normally completion report should be prepared by the executive:

(a) Within 6 months from the date of completion of work.

(b) Within 3 months from the date of completion of work.
(c) Fixed time limit is there for preparation of completion report.
(d) Within one year after completion of work.

Ans. (a)

7 Completion Report should be re-opened if it has already been sanctioned:

(a) If charges or credits less than 10,000 are received.
(b) If charges or credits more than 10,000 are received.
(c) If charges or credits are received for land irrespective of cost.
(d) None of the above.

Ans. (c)

8 Worked Registers should be maintained:

(a) "Work-wise" & "Estimate-wise".
(b) "Work-wise"
(c) "Estimate-wise".
(d) "Work-wise" & "Sub-estimate-wise".

Ans. (d)

9 One of the most important document on the basis of which payment is made to the contractor is:

(a) Field Book.
(b) Day Book.
(c) Tally Book.
(d) Measurement Book.

Ans. (d)

10 Zonal contract adopted on the Railways falls under the category of:

(a) Lump sum contracts.
(b) Piece-work contracts.
(c) Schedule contracts.
(d) Rate contracts.

Ans. (b)

11 "Time is the essence of contract":

(a) is a specific clause under General conditions of contract.
(b) is a specific given by the Railway.
(c) is a conditions stated in all contract agreement.
(d) is a lawful consideration.

Ans. (a)

12 The maximum amount of Security Deposit which can be obtained from the contractor:

(a) 2% of CV
(b) 3% of CV
(c) 8% of CV
(d) 5% of CV

Ans. (b)

13 The maximum amount of per PG which can be obtained from the contractor:

(a) 2% of CV
(b) 3% of CV
(c) 8% of CV
(d) 5% of CV

Ans. (b)

14 Exchequer control in an important tool for:
(a) Financial control.
(b) Regulation of cash outgo.
(c) Regulation of adjustments.
(d) Watching credits or recoveries.
Ans. (b)

15 The control over expenditure of Railways is exercised through:
(a) Preparation in advance of Estimate of the expenditure.
(b) The allotment of funds though budget grants for the year on the basis of these estimates.
(c) The continuous and concurrent review of the expenditure though revenue Allocation Register and Work Register.
(d) All of the above.
Ans. (d)

16 Deposit work means:
(a) Works changed to a fixed deposit under Consolidated Fund of India.
(b) Works changed to a fixed deposit under Contingency Fund of India.
(c) Work done by Railway for other Public Departments.
(d) Work done by Railway, the cost of which is met out of funds from Non-railway sources.
Ans. (d)

17 For Officer's Club, ordinary engineering repairs will be borne by:
(a) the club itself by generating funds from their own membership.
(b) by the Railway administration.
(c) the club itself from Staff Benefit Fund.
(d) the club itself by transferring centralised funds of other clubs.
Ans. (b)

18 "Charged" expenditure has been enshrined in the Constitution of India under:
(a) Article 113(1).
(b) Article 113(2).
(c) Article 113(3).
(d) Article 112(1).
Ans. (a)

19 The most essential thing for checking a contractor's bill, Accounts Office is to see:
(a) Bills are in original and they are prepared in prescribed from.
(b) The expenditure involved in the bill relating to work is covered by a sanctioned estimate.
(c) That the expenditure is covered by sanctioned Budget allotment.
(d) Bill is prepared with reference to the work orders.
Ans. (d)

20 "Financial control has to be exercised with reference to specific sanction to _____and appropriation of funds".
(a) Estimate.
(b) Expenditure.
(c) Work Order.
(d) Budget.
Ans. (b)

21 "One of the cannons of financial propriety of expenditure is that; the amount of allowances, granted to meet expenditure of a particular type, should be regularized that allowances do not on the whole become sources of _____ to the recipients."

(a) Income.
(b) Convenience.
(c) Profit.
(d) Financial Benefit.

Ans. (c)

22 The Executive Officer should get all the Guarantee Bonds vetted by the _____; immediately on receipt."

(a) Accounts Officer.
(b) Law Assistant.
(c) Law Officer.
(d) HOD concerned.

Ans. (c)

23 "Un for seen expenditure which cannot be met by re-appropriation from the existing grant and expenditure of a "new service" not contemplated in the Budget, shall be met out of the balance in the _____ ,"

(a) Consolidated Fund of India.
(b) Contingency Fund of India.
(c) Ways and means position of Govt. of India.
(d) Revenue Reserve Fund of India.

Ans. (b)

24 "The Block Account is maintained separately for commercial and _____ ."

(a) New lines.
(b) Uneconomic branch lines.
(c) Strategic lines.
(d) All of the above.

Ans. (c)

25 'IRFC' Stand for

(a) Indian Railway Fund Credit
(b) Indian Railway Finance Corporation
(c) Institute of Railway Finance Conversation
(d) None of the above

Ans. (b)

26 'RRSK' stand for

(a) Rashtriya Rail Sanraksha Kosh
(b) Rashtriya Rail Sanraksha Karyashala
(c) Railway Reservation System Karyshala
(d) None of the above

Ans. (a)

27 How many numerical digits an allocation contains

(a) 4
(b) 6

(c) 8
(d) None of the above
Ans. (c)

28 'EBR' stand for
(a) Efficiency Bureau Report
(b) Extra Budgetary Resource
(c) Extra Budget Requirement
(d) None of the above
Ans. (b)

29 Expenditure Bill may be in form of
(a) Original
(b) Duplicate
(c) Both
(d) None of the above
Ans. (a)

30 Measurement Book is maintained at
(a) Executive Office
(b) Accounts Office
(c) Both Units
(d) None of the above
Ans. (a)

31 'Work Register' is maintained at
(a) Executive Office
(b) Accounts Office
(c) Both Units
(d) None of the above
Ans. (c)

32 Contractor's bill is prepared by
(a) Executive Department
(b) Accounts Department
(c) Contractor
(d) All of the above
Ans. (c)

33 'IPAS' stand for
(a) Indian Railway Pay Roll and Accounting System
(b) Indian Procurement Advice System
(c) Institute of Passenger Accounting System
(d) None of the above
Ans. (a)

34 Types of expenditure:
(a) Revenue
(b) Capital
(c) Revenue & Capital both
(d) None of the above
Ans. (c)

35 'Demands for Grant' relates to:
(a) Revenue

(b) Capital
(c) Revenue & Capital
(d) None of the above
Ans. (a)

36 Half Yearly Suspense Balances prepared for the period ended
(a) June and December
(b) September and March
(c) January and July
(d) None of the above
Ans. (b)

37 Half Yearly Arrear Report prepared for the period ended
(a) June and December
(b) September and March
(c) January and July
(d) None of the above
Ans. (a)

38.In following items which is not a survey

(a) Reconnaissance survey

(b) Accounts survey

(c) Final location survey

(d) Preliminary survey

(Ans : b)

39. Expenditure on survey is chargeable to which demand

(a) Demand No.16

(b) Demand No.02

(c) Demand No.04

(d) Demand No.14

(Ans :)

40 Which is the first survey to be done in Railway

(a) Preliminary survey

(b) Reconnaissance survey

(c) Final location survey

(d) None of the above

(Ans : b)

41 PWP stands for

(a) Primary works programme

(b) Preliminary works programme

(c) Preliminary works project

(d) c & b

(Ans :)

42 How many kinds of Estimates are prepared for Railway project work?

(a) 9

(b) 8

(c) 7

(d) 6

(Ans : c)

43 Which estimate is prepared in supersession of construction of estimate

(a) Supplementary estimate

(b) Revised estimate

(c) Completion estimate

(d) None of the above

(Ans : c)

44 Verification of estimate is done by

(a) Accounts department

(b) Engineering department

(c) a & b

(d) None of the above

(Ans : c)

45 Which of the following cannot be taken into as a material modification

(a) Any change in alignment

(b) The introduction or omission of any work or facility involving a sum of Rs.5 lakh and over

(c) Any alteration in the type or number of engines or vehicles

(d) None of the above

(Ans : d)

46 Works of construction, repair or maintenance may be carried out through

(a) Departmental labour

(b) Contract

(c) Other Railway Administration

(d) All of these

(Ans : d, Para 1115E)

47 Remission of departmental charges can be done by

(a) CAO

(b) PCE

(c) GM

(d) PFA

(Ans : c)

48 All works and supplies relating to the Engineering department can be classed in

(a) 2 groups

(b) 3 groups

(c) 4 groups

(d) 5 groups

(Ans : b, Para 1203E)

49 How many forms are works contract

(a) 6

(b) 5

(c) 3

(d) 7

(Ans : c, Para 1204E)

50 How many kinds of tenders exist as per Engineering Code

(a) 2

(b) 3

(c) 4

(d) 5

(Ans : b)

51 How much earnest money is required for work contract

(a) 5 lakh

(b) NIL

(c) 2 lakh

(d) 3 lakh for per 10 crore tender

(Ans : b)

52 What will be the cost of tender form for a work of Rs.15 crore

(a) Rs.5,000

(b) Rs.10,000

(c) NIL

(d) None of the above

(Ans :)

53 What is the maximum limit for Mobilisation Advance?

(a) 10% of the contract value

(b) 10% of the tender value

(c) 20% of the contract value

(d) 20% of the tender value

(Ans : a)

54 What is vitiation in a Contract?

(a) When variation in contract happens it is called vitiation

(b) When variation in rate of the contract happens its is called vitiation

(c) When there is no variation in the contract

(d) None of these

(Ans : d)

55 How many minimum witnesses/witness needed for executing a contract

(a) One

(b) Two

(c) Three

(d) Four

(Ans : b)

56 Under which para of GCC Force Majeure clause exists

(a) 13

(b) 14

(c) 15

(d) 17

(Ans :)

57 Under which para of GCC, there is a provision of extension of time for completion of contract work exists

(a) 17 A & B

(b) 16 A & B

(c) 15 A & B

(d) 14 A & B

(Ans : a)

58 Measurements of works for payment should be done according to which para of GCC

(a) 50

(b) 48

(c) 47

(d) 45

(Ans : d)

59 According to which para of GCC a contract can be determined

(a) 61

(b) 62

(c) 63

(d) 65

(Ans : a)

60 Under which part of Model SOP, works matters exists

(a) Part A

(b) Part B

(c) Part C

(d) Part G

(Ans : a)

61 What is the Plan Head of Track Renewal

(a)

(b)

(c)

(d)

(Ans : a)

62 Who is the competent authority to accord administrative approval under OOT for Plan Head 53

(a) PHOD

(b) DRM

(c) HOD

(d) None of these

(Ans : b)

63 PHOD can call limited tender upto

(a) Rs.9.5 crore

(b) Rs.8.5 crore

(c) Rs.10.50 crore

(d) Rs.7.50 crore

(Ans : d)

64 What is the annual limit ceiling for PHOD for calling single tender

(a) NIL

(b) Rs.1 cr

(c) Rs.2 cr

(d) Rs.3 cr

(Ans : b)

65 Which type of tender does not need financial concurrence before calling it?

(a) Single tender

(b) Limited tender

(c) Special limited tender

(d) Open tender

(Ans : a)

66 Which of the following does not need financial justification?

(a) When the expenditure is unavoidable on consideration of safety

(b) When the expenditure is incurred on passenger amenity works

(c) When the expenditure is incurred on labour welfare work except residential buildings

(d) All of these

(Ans : d)

67 What is full form of DCF?

(a) Discounted cash follower

(b) Discounted cash flow

(c) Discounted capital flow

(d) None of these

(Ans : b)

68 Under DCF method ROR should be at least

(a) 7%

(b) 8%

(c) 9%

(d) 10%

(Ans : d)

69 Investment proposal for purchase/manufacture of additional rolling stock are to be justified on the basis of general increase in the level of traffic

(a) True

(b) False

(c) Partially true

(d) Partially false

(Ans : a)

70 Earning estimate is prepared on the basis of

(a) Reconnaissance survey

(b) Final location survey

(c) Preliminary survey

(d) Traffic survey

(Ans : d)

71 The average annual cost of service of an asset

(a) the average annual cost of operation

(b) the average annual cost of maintenance and repairs of the assets

(c) the annual depreciation charges

(d) All of these

(Ans : d)

72 For the purpose of assessment of the average annual cost of operation and maintenance full use should be made of

(a) Reconnaissance survey data

(b) Final location survey data

(c) Traffic costing data

(d) None of these

(Ans : c)

73 What is the average life of concrete sleepers for A & B routes

(a) 30 years

(b) 35 years

(c) 25 years

(d) 20 years

(Ans : b)

74 What is the average life of Electric Locomotives

(a) 35 years

(b) 40 years

(c) 45 years

(d) 50 years

(Ans : a)

75 What is the average life of Bridge Masonry?

(a) 50 years

(b) 75 years

(c) 100 years

(d) 125 years

(Ans : c)

76 Which of the following is not a technique of financial appraisal of projects?

(a) DCF

(b) Pay back period method

(c) Accounting rate of return method

(d) Financial justification

(Ans : d)

77- Detailed Estimate need not to be prepared for works costing less than
(A) Rs.10 Lakhs
(B) RS. 5 Lakhs
(C) Rs.3 Lakhs
(D) Rs.2 Lakhs
(Ans : B)

78- Minimum notice period for inviting open tenders costing upto Rs.2 crore
(A) 30 Days
(B) 45 Days
(C) 10 Days
(D) None of the above
(Ans : A)

79- Minimum notice period for inviting Limited/ Special limited tenders
(A) 7 Days
(B) 21 Days
(C) 14 Days
(D) All of the above
(Ans : C)

80-Two packet tendering system is adopted in case of
(A) Single tender
(B) Open tender
(C) Limited Tender
(D) All of the above
(Ans : B)

81- A deposit of work of Rs.100 Cr can be sanctioned by
(A) CRB
(B) MR
(C) Railway Board
(D) GM
(Ans : D)

82- Relaxation of eligibility criteria in tenders can be done with
(A) PFA's concurrence & GM's Approval
(B) FA/G's Concurrence & AGM's approval

(C) Sr.DFM's concurrence & DRM's Approval
(D) Associate finance concurrence and approval of tender inviting authority
(Ans :A)

83- Example of piece work contract
(A) Zonal contract
(B) Work order
(C) Quotation work
(D) None of the above
(Ans : A)

84- A Work carried out with Non- Railway Funds
(A) Deposit work
(B) Quotation work
(C) Zonal work
(D) None of the above
(Ans : A)

85- Percentage of departmental charges provided in the estimates
(A) 5%
(B) 10%
(C) 12.5%
(D) 15%
(Ans : C)

86- EMD can be submitted through
(A) Depositing cash
(B) NSC
(C) Deposit in post office saving bank
(D) All of the above.
(Ans : D)

87- Percentage of mobilization Advances that can be paid to the contractor.
(A) 5% of contract value
(B) 10% of contract value
(C) 15% of contract value
(D) 20% of contract value
(Ans : B)

88- As per GCC, Quantities operated more than 125% but below 140%will be paid at the rate of
(A) 98% of accepted rate
(B) 96% of accepted rate
(C) 94% of accepted rate
(D) None of the above
(Ans : A)

89- Variation beyond 150% of the contract value requires the sanction of
(A) Railway Board
(B) GM
(C) PHOD
(D) Tender Accepting Authority
(Ans : B)

90-Documents which are integral part of contracts
(A) GCC, SCC
(B) Specifications
(C) Schedule of rates, Quantities
(D) All of the above
(Ans : D)

91- In a Tender Committee of a particular department, the third member should be from.
(A) Finance department
(B) Vigilance department
(C) Sister department
(D) same department
(Ans : C)

92- Level of tender Committee is decided based on the value of
(A) Tender
(B) Lowest Offer received
(C) Valid lowest offer
(D) Highest Offer
(Ans : C)

93- PVC is not applicable for
(A) Zonal Contracts
(B) Works Tender valuing less than Rs 5 Cr
(C)Service Tenders of less than 18 months period
(D) All of the above
(Ans : D)

94- Revocation of termination of contract is possible
(A) With approval of accepting authority
(B) With T.C Recommendations
(C) With approval of one step above the accepting authority
(D) With the approval of GM treating it as single tender.
(Ans : D)

95-Expenditure on Surveys is chargeable to
(A) Demand No. 82 (old demand No.2 of Rlys)
(B) Demand No.80
(C) Demand No.16

(D) None of the above

(Ans : A)

96- Traffic survey is done for

(A) Close Estimation and probable cost of the project

(B) Estimation of traffic projections

(C) Determining technical feasibility

(D) Selecting Alignment feasibility

(Ans : B)

97- Final location survey is conducted for

(A) Close estimation and probable cost of the project

(B) Estimation of Traffic projections

(C) Determining technical feasibility

(D) Selecting Alignment feasibility

(Ans : D)

98- Unremunerative works required for operational efficiency to booked to

(A) DF - I

(B) DF - II

(C) DF - III

(D) DF – IV

(Ans : C)

99- S&T works are charged to

(A) DF - I

(B) DF - II

(C) DF - III

(D) DF – IV

(Ans : D)

100- Payments to the contractors for work done based on

(A) Bills claimed by the agency

(B) Measurement recorded in the Measurement Book

(C) Measurement recorded in Field Book

(D) None of the above

(Ans : B)

101- Price variation clause is not applicable to

(A) Works costing less than Rs. 5 crore

(B) Zonal contracts

(C) Service Tenders of less than 18 months period

(D) All of the above

(Ans : D)

102- Security Deposit in works tenders

(A) Can be deposited in cash

(B) Can be deposited as a TDR
(C) Can be recovered at 10% of on-account bills
(D) All of the above
(Ans : D)

103 Plan head 1700 denotes
(A) Railway research & design
(B) Payment of capital component of lease charges
(C) Traction distribution works
(D) Computerization
(Ans : D)

104- Plan Head 2100 denotes
(A) Railway research & design
(B) Payment of capital component of lease charges
(C) Rolling stock
(D) Traction distribution works
(Ans : C)

105 Plan Head 3700 denotes
(A) Railway research and design
(B) Payment of capital component of lease charges
(C) Traction distribution works
(D) Rolling stock
(Ans : C)

106- Plan Head 3500 denotes
(A) New lines
(B) Electrification
(C) Doubling
(D) Guage conversion

(Ans : B)

107- Plan Head 5100 denotes
(A) Staff Quarters
(B) Staff Amenities
(C) Staff Welfare
(D) Passenger Amenities
(Ans : A)

108- Plan Head 5300 denotes
(A) Staff Quarters
(B) Staff Amenities
(C) Staff Welfare
(D) Passenger Amenities
(Ans : D)

109-Plan Head 3200 denotes

(A) Passenger Amenities
(B) Other Specified works
(C) Bridge works
(D) Signal works

(Ans : C)

110- Plan Head 6400 denotes
(A) Passenger Amenities
(B) Other Specified works
(C) Bridge works
(D) Signal works

(Ans : B)

111- Expenditure on S&T works forming part of New lines is booked to
(A) 5300
(B) 1100
(C) 1600
(D) 3300

(Ans : B)

112 Railway Budget has been merged with Central Budget w.e.f
(A) 2017-18
(B) 2018-19
(C) 2019-20
(D) 2020-21

(Ans : A)

113- Operating expenses of Fuel is booked to which demand
(A) 7
(B) 8
(C) 10
(D) 11

(Ans : C)

114- Revenue expenditure of RPF is booked to which demand
(A) 11
(B) 12
(C) 13
(D) 14

(Ans : B)

115- Expenditure on Pension and retirement benefits is booked to which demand
(A) 11
(B) 12

(C) 13
(D) 14
(Ans : C)

116- Major S&T projects are charged to
(A) Capital
(B) DF
(C) SRSF
(D) DRF
(Ans : A)

117- Construction of new quarters is chargeable to
(A) Capital
(B) DF
(C) DRF
(D) SRSF
(Ans : A)

118- Cost of Passenger Amenities work is charged to
(A) Capital
(B) DF I RRSK
(C) DF III
(D) DRF
(Ans : B)

119- Revenue Allocation Register is maintained for
(A) Knowing of actual expenditure incurred
(B) Budgetary control
(C) Exchequer control
(D) None of the above
(Ans : B)

120- The object of completion Report is
(A) To know the actual cost of the work
(B) To compare actual cost with sanctioned cost & regularize the same
(C) To close the accounts of the work
(D) None of these
(Ans : B)

121- The sale proceeds of any land acquired at the cost of capital when sold credited to
(A) Capital
(B) DF
(C) DRF
(D) None of the above
(Ans : A)

123- The capital component of IRFC lease charges is debited to
(A) Capital
(B) Capital Fund
(C) DF
(D) DRF
(Ans : B)

124- The cost of repairing the track damages due to floods, accidents is charged to
(A) Capital
(B) DRF
(C) Revenue
(D) None of the above
(Ans : C)

125- Replacement of second hand rails put on line with new one is charged to
(A) Capital
(B) DRF
(C) DF
(D) None of the above
(Ans : B)

126- Cost of small fittings provided to locos which are incidental to the work is charged to
(A) Revenue
(B) DRF
(C) DF
(D) Capital
(Ans : A)

127 Cost of conversion of locomotive to super-heated steam is charged to
(A) Revenue
(B) DRF
(C) DF
(D) Capital
(Ans : A)

128- The expenditure on ceremonial occasions is charged to
(A) Revenue
(B) DRF
(C) DF
(D) Capital
(Ans : A)

129- Introduction of a new station or omission of any station in the estimate is treated as

(A) Single Tender
(B) Material Modification
(C) Passenger Amenity
(D) Operational requirement
(Ans : B)

130- The percentage of Test check to be done by AEN/XEN in measurement of ballast, Earth work etc is
(A) 100%
(B) 75%
(C) 60%
(D) 50%
(Ans : A)

131- List of works sanctioned under Special Railway Safety Fund (SRSF) are exhibited in
(A) Pink Book
(B) Green Book
(C) Yellow Book
(D) None of the above
(Ans : B)

132- For construction of new line which estimate is prepared for taking administrative approval of Railway Board-

(A) Detailed estimate

(B) Construction estimate

(C) Project abstract estimate

(D) Abstract estimate

(Ans : C)

133- Which report is prepared after completion of new line project for approval of Railway Board-

(A) Inspection Report of Project

(B) Completion Report

(C) Completion statement

(D) Productivity test report

(Ans : B)

134- When a bill received in Accounts bill first entered in CO6 after passing of bill CO7 is prepared first two digit what denotes-

(A) Division

(B) Zone

(C) Division & Zone Both

(D) Railway Board

(Ans : A)

135- What percentage of SD in a Tender?

(A) 5%

(B) 10%

(C) 25%

(D) 3%

(Ans :D)

136- In what period PBG should be deposited in a tender?

(A) within 21 days of issuing LOA

(B) within 30 days of issuing LOA

(C) within 60 days of issuing LOA

(D) within 7 days of issuing LOA

(Ans : A)

137- What are the powers of JAG to dispense with calling of tenders in case of urgent and safety works?

(A) Upto Rs 2 lakhs without finance concurrence and annual ceiling of Rs 10 lakhs.

(B) Upto Rs. 5 lakhs with annual ceiling of Rs. 60 Lakhs with Finance concurrence.

(C) A & B above

(D) None of the above

(Ans : C)

138- NIT for Open Tenders in respect of works

(A) Need to be published in the news papers.

(B) Need to be published in the news papers and uploaded in the IREPS with minimum prescribed notice

(C) Need not to be published in the news papers

(D) None of the above

(Ans : B)

139- Limited Tenders for works can be invited

(A) When there is an approved list of contractors of not less than 10

(B) When there is an approved list of contractors of not less than 20

(C) When there is an approved list of contractors of not less than 6

(D) None of the above

(Ans : A)

140- Permission cost for approving a Lumpsum work, is equal to

(A) Budget Grant for the year/last year X norm – Throw Forward

(B) Budget Grant for the year/last year X norm

(C) Budget Grant for the year/last year X 2 times

(D) None of the above

(Ans : A)

141- Lumpsum provision made in the Pink Book(as an item) under certain plan heads against which a number of works of specific category can be undertaken by railways costing upto RS. 2.5 Cr each

(A) Umbrella works

(B) Groups of works

(C) Lumpsum works

(D) None of the above

(Ans : A)

142- GCC for works has been revised w.e.f

(A) Jan-18

(B) Nov-18

(C) Jan-19

(D) Sep-19

(Ans : D)

143- As per GCC, which document prevails over other documents in case of any difference, discrepancy and dispute

(A) General Conditions of the Contract

(B) Special condition of the Contract

(C) Letter of Acceptance

(D) IR unified standard specifications

(Ans : C)

144- For working out EMD, the same shall be rounded off to

(A) Rs.10

(B) Rs.1000

(C) Rs.100

(D) None of the above

(Ans : C)

145- GM can approve (new/replacement)IT,PRS, LAN related work upto

(A) Rs 2.5 Cr

(B) Rs. 50 lakhs

(C) Rs. 1 Cr

(D) Rs. 20 lakhs

(Ans : A)

146- Who is the nodal officer for OOT works at head quarter?

(A) PCE

(B) CE(P&D)

(C) CE/Works

(D) DGM/G

(Ans : B)

147- Who has the powers to approve 'Trail & Experiment works costing Rs.11 lakhs'?

(A) DRM

(B) PHOD

(C) AGM

(D) GM

(Ans : D)

148- Abstract estimates are prepared

(A) For the purpose of getting administrative approval to the work

(B) For the purpose of getting technical sanction to the work

(C) For the purpose of getting a facility/part of work, which ought to have been included in the original estimate

(D) None of the above

(Ans : A)

149-Supplimentary estimates are prepared

(A) For the purpose of getting administrative approval to the work

(B) For the purpose of getting technical sanction to the work

(C) For the purpose of getting a facility/part of work, which ought to have been included in the original estimate

(D) None of the above

(Ans : C)

150- Revised estimates are prepared

(A) For the purpose of getting administrative approval to the work

(B) For the purpose of getting technical sanction to the work

(C) For the purpose of getting a facility/part of work, which ought to have been included in the original estimate

(D) For the purpose of accommodating excess over estimates during execution

(Ans : D)

151- Detailed estimates are prepared

(A) For the purpose of getting administrative approval to the work

(B) For the purpose of getting technical sanction to the work

(C) For the purpose of getting a facility/part of work, which ought to have been included in the original estimate

(D) None of the above

(Ans :B)

152- Who is the nodal officer for SOP on Zones?

(A) AGM

(B) Secretary to GM

(C) DGM/G

(D) Secretary to PG

(Ans : C)

153- What are the powers of GM to approve Lumpsum works?

(A) Upto 2.50 Cr each

(B) Upto 50 Cr each

(C) Upto 1 Cr each

(D) Upto 5 Cr each

(Ans : A)

154- What are the powers of GM/PCME to approve M&P items?

(A) Upto 2.50 Cr each

(B) Upto 1 Cr each

(C) Upto 10 lakhs each

(D) Upto 50 lakhs each

(Ans : D)

155- Who can sanction an excess of 200% due to scope in a LS work of Rs. 50 lakhs approved by DRM?

(A) DRM

(B) GM

(C) Railway Board

(D) PHOD

(Ans :B)

156- Two packet system of open tendering' is mandatory for all works requiring techno economic evaluation and costing

(A) Rs. 10 cr.

(B) Rs. 50 lakhs

(C) Rs. 25 cr.

(D) Rs. 100 cr.

(Ans : A)

157- Which of the following Head is operated for payments of lease and capital charges of EBR-IFC?

(A) P.2210

(B) P.2220

(C) P.2230

(D) None of the above

(Ans : B)

158- Which of the following is primary unit 03 for Capital Expenditure?

(A) Direct supply of material

(B) Contract Payment

(C) Stock out of stock supply

(D) CRRM

(Ans : B)

159- Similar works grouped as one and sanctioned by the Board with lumpsum in works programme are called

(A) Lumpsum work

(B) Umberalla work

(C) Itemised work

(D) None of the above

(Ans : B)

160- Improvement in water supply at stations for loco traffic purpose is a
(A) Labour Welfare works
(B) Unremunerative Project for Improvement of operational efficiency
(C) Passenger Amenity
(D) None of the above
(Ans : B)

161- Improvements to existing stations buildings, sheds, godowns etc comes under the category of
(A) Unremunerative projects
(B) Staff Welfare
(C) Staff Amenities
(D) None of the above
(Ans : A)

162- Development Fund is credited with
(A) The amount transferred to it from Railway Reserve Fund
(B) The amount of interest earned on the balance of the fund
(C) (a) and (b) above
(D) None of the above
(Ans : C)

163 Administrative approval of competent Authority for incurring expenditure is accorded at this stage
(A) Abstract Estimate
(B) Detailed Estimate
(C) Revised Estimate
(D) Completion Estimate
(Ans : A)

164 Sanction to the estimate is considered as 'Technical sanction' in case of
(A) Abstract Estimate
(B) Detailed Estimate
(C) Revised Estimate
(D) Completion Estimate
(Ans : B)

165 Without administrative approval, Detailed Estimate can be put up for bothadministrative approval & sanction in case of

(A) Works within sanctioning powers of PHODs
(B) Works within sanctioning powers of GM
(C) Works within sanctioning powers of HODs
(D) One of the above
(Ans : B)

166 An item of work, connected with the main work, can be added to the estimatethrough
(A) Revised Estimate
(B) Detailed Estimate
(C) Supplementary Estimate
(D) Completion Estimate
(Ans :C)

167 Line capacity means
(A) No. of trains per day in a path
(B) Sleeper density
(C) Weight of Rails which can bear the formation of the path
(D) None of the above
(Ans : A)

168 Financial appraisal of projects is worked out using
(A) DCF technique
(B) PERT
(C) Depreciation method
(D) None of the above
(Ans : A)

169 Applicable ROR for projects under DCF technique is
(A) 14%
(B) 8%
(C) 10%
(D) 18%
(Ans : C)

170 ROR is not applicable to
(A) New lines
(B) Passenger amenities and safety works
(C) Railway Electrification
(D) None of the above
(Ans : B)

171 Post project appraisal is done through
(A) Productivity test
(B) ROR
(C) Financial Justification
(D) All of the above
(Ans : A)

172 Detailed Estimate need not be prepared for works costing less than

(A) Rs. 10 lakhs
(B) Rs. 5 lakhs
(C) Rs. 3 lakhs
(D) Rs. 2 lakhs
(Ans : B)

173 Special limited tenders can be invited for specialized works from _____ agencies
(A) 6 and above
(B) 4 and above
(C) 2 and above
(D) None of the above
(Ans : B)

174 Minimum notice period for inviting open tenders costing up to Rs. 2 crores
(A) 30 days
(B) 45 days
(C) 10 days
(D) None of the above
(Ans : A)

175 Minimum notice period for quotations
(A) 7 days
(B) 10 days
(C) 12 days
(D) None of the above
(Ans : A)

176 Minimum notice period for inviting Limited / Special limited tenders
(A) 7 days
(B) 21 days
(C) 14 days
(D) All of the above
(Ans : C)

177 Two packet tendering system is adopted in case of
(A) Single Tender
(B) Open Tender
(C) Limited Tender
(D) All of the above
(Ans : B)

178 Pre-vetting of Tender schedule is necessary for
(A) Works where Detailed Estimate is not prepared
(B) Works of urgent nature
(C) PB items
(D) All of the above
(Ans : A)

179 Monetary limit of direct acceptance without Tender

committee in open e-tendering
(A) Up to Rs. 20 lakhs
(B) Up to Rs. 50 lakhs
(C) UP to Rs. 1 crore
(D) None of the above
(Ans : B)

180 PVC is applicable for tenders costing
(A) > 5 crores
(B) > 10 crores
(C) > 15 crores
(D) > 20 crores
(Ans : A)

181 What is LAW?
(A) List of Approved Works
(B) List of Added Works
(C) List of Arranged Works
(D) All of the above
(Ans : A)

182 Lumpsum provision in the Pink Book can be utilized for specific category ofworks costing up to Rs. 2.5 Crores
(A) Pink Book items
(B) Umbrella works
(C) Lumpsum works
(D) None of the above
(Ans : B)

183 Tenders received after the specified time of opening are called as
(A) Late Tenders
(B) Delayed Tenders
(C) Single Tenders
(D) None of the above
(Ans : A)

184 Tenders received before the time of opening but after the due date and time arecalled as
(A) Late Tenders
(B) Delayed Tenders
(C) Single Tender
(D) None of the above
(Ans : B)

185 In works tenders, offer without EMD should be
(A) Summarily rejected
(B) EMD can be called for later
(C) EMD can be deducted from bills
(D) All of the above
(Ans : A)

186 Powers of the GM to approve Lumpsum works
(A) Up to Rs. 1 crore each
(B) Up to Rs. 2.5 crores each
(C) Up to Rs. 10 crores each
(D) Up to Rs. 20 crores each
(Ans : A)

187 Powers of GM to approve M&P items
(A) Up to Rs. 2.5 Crore
(B) UP to Rs. 1 crore
(C) Up to Rs. 50 lakhs
(D) Up to Rs. 10 lakhs
(Ans : C)

188 A deposit work of Rs. 100 Crore can be sanctioned by
(A) CRB
(B) MR
(C) Railway Board
(D) GM
(Ans : D)

189 Who is the sanctioning authority for 100% excess due to escalation?
(A) Railway Board
(B) GM
(C) PHOD
(D) None of the above
(Ans : B)

190 Who is the sanctioning authority for 25% excess due to scope?
(A) DRM
(B) PGOD
(C) GM
(D) Railway Board
(Ans : D)

191 Two packet tendering system can be adopted for tenders less than Rs. 10crores with
(A) PFA's concurrence and GM's approval
(B) FA/G's concurrence and AGM's approval
(C) Sr. DFM's concurrence and DRM's approval
(D) Associate Finance concurrence and approval of Tender inviting authority
(Ans : D)

192 Relaxation of eligibility criteria in Tenders can be done with
(A) PFA's concurrence and GM's approval
(B) FA/G's concurrence and AGM's approval
(C) Sr. DFM's concurrence and DRM's approval
(D) Associate Finance concurrence and approval of Tender inviting authority
(Ans : A)

193 Example of piece work contract
(A) Zonal Contract
(B) Work order
(C) Quotation work
(D) None of the above
(Ans : A)

194 A work carried out with Non-Railway Funds
(A) Deposit work
(B) Quotation Work
(C) Zonal contract
(D) None of the above
(Ans : A)

195 Percentage of contingencies to be provided in all detailed Estimates
(A) 10%
(B) 5%
(C) 3%
(D) 2%
(Ans : C)

196 Work orders are issued against Zonal contracts. The value of each work order is
(A) Rs. 2 lakhs
(B) Rs. 2.5 lakhs
(C) Rs. 3 lakhs
(D) Rs. 5 lakhs
(Ans : D)

197 Eligibility criteria is applicable for Service tenders valuing more than
(A) Rs. 50 lakhs
(B) Rs. 10 lakhs
(C) Rs. 5 lakhs
(D) Irrespective of the value of Tender
(Ans : D)

198 Minimum notice period of 21 days for open tenders valuing less than Rs. 2crores can be changed with Finance concurrence to
(A) 7 days
(B) 14 days
(C) 21 days
(D) Not permissible
(Ans : B)

199 Trial & Expenditure works up to Rs. 10 lakhs can be sanctioned by
(A) Railway Board
(B) GM
(C) PHOD

(D) DRM
(Ans : B)

200 Single Tenders for restoration work up to Rs. 50 lakhs can be approved by
(A) PHOD
(B) HOD
(C) DRM
(D) GM
(Ans : A)

201 Tender committee and Accepting authority for single tenders should be
(A) One step above normal tenders
(B) Two steps above the normal tenders
(C) Same level committee as for open tenders
(D) None
(Ans : A)

202 Powers to dispense with tenders and accept quotation for works valuing Rs. 10lakhs rests with
(A) GM
(B) PHOD
(C) HOD
(D) JAG
(Ans : B)

203 Introduction of a new station or omission of any station in a project estimatefalls under the category of
(A) Completion Estimate
(B) Detailed Estimate
(C) Material Modification
(D) None of the above
(Ans : C)

204 Charges levied to cover cost of tools and plant and establishment supervision indeposit works estimates are called
(A) Supervision charges
(B) Departmental charges
(C) Onetime charges
(D) None of the above
(Ans : B)

205 Percentage of departmental charges provided in the estimates
(A) 5%
(B) 10%
(C) 12 ½%
(D) 15%
(Ans : C)

206 EMD can be submitted through
(A) Depositing cash
(B) NSC
(C) Deposit in Post office Savings bank

(D) All of the above
(Ans : D)

207 Contracts placed to promote indigenous development of new technology /techniques are known as
(A) Experimental orders
(B) Development orders
(C) Indigenous order
(D) None of these
(Ans : B)

208 Percentage of mobilization Advance that can be paid to the contractor
(A) 5% of Contract Value
(B) 10% of Contract Value
(C) 15% of Contract Value
(D) 20% of Contract Value
(Ans : B)

209 As per GCC, quantities operated more that 125% but below 140% will be paidat the rate of
(A) 98% of accepted rate
(B) 96% of the accepted rate
(C) 94% of the accepted rate
(D) None of the above
(Ans : A)

210 As per PVC in GCC, quantities operated in excess of 140% but below 150% willbe paid at
(A) 96% of the accepted rate
(B) 98% of the accepted rate
(C) 100% of the accepted rate
(D) None of the above
(Ans : A)

211 Variation beyond 150% of the contract value requires the sanction of
(A) Railway Board
(B) GM
(C) PHOD
(D) Tender Accepting Authority
(Ans : B)

212 Permissible
excess in Zonal

contract is(A) 100%
(B) 50%
(C) 25%
(D) 10%
(Ans : C)

213 Letter of credit is applicable for e-tenders of works & services valuing above
(A) Rs. 10 lakhs
(B) Rs. 25 lakhs
(C) Rs. 50 lakhs
(D) Rs. 100 lakhs
(Ans : A)

214 Revenue Allocation Register (RR) is maintained to facilitate
(A) Control over expenditure
(B) To keep record of expenditure
(C) Expenditure under prescribed heads
(D) All of the above
(Ans : D)

215 Register of Works is maintained to facilitate
(A) Control over expenditure
(B) Collection of expenditure workwise
(C) Workwise budgetary control
(D) All of the above
(Ans : D)

216 Exchequer control facilitates
(A) Concurrent control of cash outgo
(B) Correct assessment of 'cash' and 'adjustment' of the sanctioned budget
(C) As accurate an assessment as possible of requirement of cash
(D) All of the above
(Ans : D)

217 Irrespective of the purpose for which it is acquired, the cost of land is booked to
(A) DF
(B) DRF
(C) Capital
(D) Revenue
(Ans : C)

218 Plan Head 6500 deals with
(A) Other specified works
(B) Research & Design works
(C) Training Institutes – HRD work

(D) Computerization works
(Ans : C)

219 Plan Head 2200 deals with
(A) Other specific works
(B) Training Institutes – HRD works
(C) Repayment of capital segment of lease payments
(D) Computerization works
(Ans : C)

220 An agreement which is enforceable by law is
(A) A Tender
(B) A Contract
(C) An Offer
(D) None
(Ans : B)

221 Documents which are integral part of contracts
(A) GCC, SCC
(B) Specifications
(C) Schedule of rates, quantities
(D) All of the above
(Ans : D)

222 In a Tender Committee of a particular department, the third member should befrom
(A) Finance Department
(B) Vigilance Department
(C) Sister Department
(D) Same Department
(Ans : C)

223 Pre-bid conference can be held for major projects tendering involving
(A) Complex situations & complicated specifications
(B) Tenders costing more than Rs. 10 Cr
(C) Tenders with two packet systems
(D) All of the above
(Ans : A)

224 Two-member tender committee is applicable to
(A) Rs.2 crores
(B) Rs. 1 crore
(C) Rs. 50 lakhs
(D) None of the above
(Ans : D)

225 Level of Tender Committee is decided based on the value of

(A) Tender
(B) Lowest offer received
(C) Valid lowest offer
(D) Highest offer
(Ans : C)

226 The accepting authority of a Tender Committee recommendations should be
(A) One level above the level of T.C.
(B) Two levels above the level of T.C.
(C) Head of the Department
(D) None of the above
(Ans : A)

227 'A' category approval list of contractors monetary slab is
(A) Upto Rs. 50 Lakhs
(B) Rs. 50 lakhs to Rs. 1.5 Cr
(C) Rs. 1.5 Cr to Rs. 7.5 Cr
(D) Above Rs. 7.5 Cr
(Ans : C)

228 PVC is not applicable for
(A) Zonal Contracts
(B) Works Tender valuing less than Rs. 5 Cr
(C) Service Tenders of less than 18 months period
(D) All of the above
(Ans : D)

229 Revocation of termination of contract is possible
(A) With approval of Accepting authority
(B) With T.C. recommendations
(C) With approval of one step above the accepting authority
(D) With the approval of GM treating it as single tender
(Ans : D)

230 Approval powers for appointment of Arbitrator rests with
(A) GM
(B) AGM
(C) PHOD
(D) All of the above
(Ans : A)

231 AMC with OEM/Authorized dealer can be approved by
(A) PHOD
(B) GM/AGM
(C) DRM
(D) All of the above
(Ans :A)

232 Cost of Tools & Plant worth Rs. 10 lakhs can be charged to
(A) Capital
(B) DF
(C) DRF
(D) Revenue
(Ans : D)

233 DRMs can enter into Service Contracts up to a limit of
(A) Rs. 50 Cr
(B) Rs. 75 Cr
(C) Rs. 100 Cr
(D) Rs. 150 Cr
(Ans : C)

234 Performance Guarantee percentage in Service Contracts
(A) 5%
(B) 10%
(C) 15%
(D) 20%
(Ans : B)

235 Security
deposit for Service
Contracts(A) 2.5%
(B) 5%
(C) 10%
(D) None
(Ans : D)

236 In SOP, if there is no mention regarding finance concurrence, then
(A) Finance concurrence is not required
(B) Finance concurrence is required
(C) Executive can decide on Finance concurrence
(D) None of the above
(Ans : B)

237 Authority competent to grant extension of time for completion of contract
(A) Accepting authority
(B) Contract signing authority
(C) One level above accepting authority
(D) Executive concerned
(Ans : B)

238 GM can sanction air travel on duty up to which level officer/staff
(A) JAG
(B) Sr. Scale
(C) Jr. scale
(D) Sr. Supervisor

(Ans : C)

239 Pre investment appraisal of major projects is done through
(A) Abstract Estimate
(B) Surveys
(C) Supplementary Estimates
(D) Completion Estimates
(Ans : B)

240 Expenditure on Surveys is chargeable to
(A) Demand No. 82 (old Demand No. 2 of Rlys)
(B) Demand No. 80
(C) Demand No. 16
(D) None of the above
(Ans : A)

241 Preliminary Survey is done for
(A) Close Estimation and Probable cost of the project
(B) Estimation of Traffic Projections
(C) Determining technical feasibility
(D) Selecting alignment feasibility
(Ans : A)

242 Traffic Survey is done for
(A) Close Estimation and Probable cost of the project
(B) Estimation of Traffic Projections
(C) Determining technical feasibility
(D) Selecting alignment feasibility
(Ans : B)

243 Reconnaissance Survey is done for
(A) Close Estimation and Probable cost of the project
(B) Estimation of Traffic Projections
(C) Determining technical feasibility
(D) Selecting alignment feasibility
(Ans : C)

244 Final location survey is conducted for
(A) Close Estimation and Probable cost of the project
(B) Estimation of Traffic Projections
(C) Determining technical feasibility
(D) Selecting alignment feasibility
(Ans : D)

245 Unremunerative works required for operational efficiency to booked to

(A) DF-I
(B) DF-II
(C) DF-III
(D) DF-IV
(Ans : C)

246 S&T works are charged to
(A) DF-I
(B) DF-II
(C) DF-III
(D) DF-IV
(Ans : D)

247 Payments to the contractors for work done based on
(A) Bills claimed by the agency
(B) Measurement recorded in the Measurement Book
(C) Measurement recorded in Field Book
(D) None of the above
(Ans : B)

248 Contractor is authorized to record measurements in a book called
(A) Field Book
(B) Contractor's Measurement Book
(C) Contractor's Ledger
(D) Measurement Book
(Ans : B)

249 Currency of a sanctioned estimate for works
(A) Normally 5 years from commencement of the work which is extendable
(B) Two years
(C) Ten years irrespective of whether work is commenced or not
(D) None of the above
(Ans : A)

250 Performance Guarantee for works has to be submitted within
(A) 90 days
(B) 60 days
(C) 45 days
(D) 30 days
(Ans : B)

251 Performance Guarantee for service contracts can be submitted within
(A) 90 days
(B) 60 days
(C) 45 days
(D) 30 days
(Ans : A)

252 New GCC for service contracts was introduced w.e.f
(A) January 2018
(B) November 2018
(C) January 2019

(D) November 2019
(Ans : A)

253 As per GCC of services, minimum technical eligibility criteria is
(A) Successful completion of atleast one work of 35% value of work during last 3years
(B) Successful completion of atleast one work of 35% value of the work during last7 years
(C) Successful completion of two works of 50% value of the work during last 7years
(D) Successful completion of three works of 40% value of the work during last 7years
(Ans : A)

254 As per GCC of services, two packet system of tendering is to be adopted fortender valuing more than
(A) Rs. 10 crores
(B) Rs. 2 crores
(C) Rs. 1 crore
(D) Rs. 50 lakhs
(Ans : D)

255 As per GCC of services, financial turnover criteria for tender is
(A) 150% during last 7 years
(B) 150% during last 3 years
(C) 150% during last 3 years plus 5% liquidity turnover
(D) None of these
(Ans : C)

256 In service contracts EMD will be
(A) Adjusted against security deposit
(B) Will be released on submitting Performance Guarantee
(C) Nil
(D) None of the above
(Ans : B)

257 Price variation clause is not applicable to
(A) Works costing less than Rs. 5 crore
(B) Zonal contracts
(C) Service Tenders of less than 18 months period
(D) All of the above
(Ans : D)

258 Security Deposit in works tenders
(A) Can be deposited in cash
(B) Can be deposited as a TDR
(C) Can be recovered at 10% of on-account bills

(D) All of the above
(Ans : D)

259 Plan head 1700 denotes
(A) Railway research & design
(B) Payment of capital component of lease charges
(C) Traction distribution works
(D) Compterization
(Ans : D)

260 Plan Head 2100 denotes
(A) Railway research & design
(B) Payment of capital component of lease charges
(C) Rolling stock
(D) Traction distribution works
(Ans : C)

261 Plan Head 1800 denotes
(A) Railway research and design
(B) Payment of capital component of lease charges
(C) Traction distribution works
(D) Rolling stock
(Ans : A)

262 Plan Head 3700 denotes
(A) Railway research and design
(B) Payment of capital component of lease charges
(C) Traction distribution works
(D) Rolling stock
(Ans : C)

263. Amount received or receivable against sale of goods is
(a) Revenue receipt.
(b) Capital receipt.
(c) Sometimes revenue receipt and sometimes capital receipt.
(d) None of these.
Ans. (a)

264. Amount paid or payable against purchase of goods is
(a) Revenue expenditure.
(b) Capital expenditure.
(c) Both (a) and (b).
(d) None of these.
Ans. (a)

265. Expenditure of revenue nature that gives benefit for more than one accounting period is categorised as
(a) Capital expenditure.
(b) Revenue expenditure
(c) Deferred Revenue expenditure
(d) None of these.

(e) Ans. (c)

266. Bank overdraft is
(a) Short-term liability.
(b) Long-term liability.
(c) Contingent liability.
(d) None of these.
Ans. (a)

267. Which of the following is not a fixed asset?
(a) Building
(b) Plant and Machinery
(c) Balance with bank
(d) Goodwill
Ans. (c)

268. According to the Accrual Concept
(a) Transactions and events and are recorded in the books at the time of their settlement in cash.
(b) Transactions and events and are recorded in the books at the time when they are entered into.
(c) Transactions and events and are recorded in the books at the time of their settlement or when they are entered into.
(d) None of these.
Ans. (b)

269. Credit Note is prepared
(a) When credit is given to the account.
(b) When debit is given to the account.
(c) Both (a) and (b)
(d) None of the above.
Ans. (a)

270. Journal is called a book of
(a) Primary entry.
(a) Secondary entry.
(b) Final entry.
(b) None of these.
Ans. (a)

271. Business transactions are recorded
(a) In chronological order.
(b) Weekly.
(c) At the end of month.
(d) All of these.
Ans. (a)

272. Which of the following accounts will be credited on giving cash donation?
(a) Cash A/c.
(b) Donation A/c.

(c) Purchases A/c.
(d) None of these.
Ans. (a)

273. On inter-state (i.e., outside the state) purchase of goods, which of the following GST is levied:
(a) IGST.
(b) IGST and CGST.
(c) CGST.
(d) SGST.
Ans. (a)
274. On inter-state purchase of goods, which of the following account are debited:
(a) Input IGST Account.
(b) Input CGST Account and Input SGST Account.
(c) Input IGST Account and Input CGST Account.
(d) Input IGST Account and Input SGST Account.
Ans. (b)
275. On inter-state purchase of goods, which of the following account is credited:
(a) Output CGST A/c.
(b) Output IGST A/c.
(c) Input IGST A/c.
(d) Output SGST A/c.
Ans. (b)

276. Ledger is called a book of
(a) Primary entry.
(b) Secondary entry
(c) Final entry.
(d) None of these.
Ans. (c)

277. Ledger Account is prepared from
(a) Events.
(b) Transactions.
(c) Journal.
(d) None of these.
Ans. (c)

278. Business transaction are recorded
(a) In chronological order.
(b) Weekly.
(c) At the end of the month.
(d) Any of these.
Ans. (a)

279. Ledger is a book in which
(a) Real and Nominal Accounts are maintained.
(b) Real and Personal Accounts are maintained.
(c) Real, Personal and Nominal Accounts are maintained.
(d) None of the above.

Ans. (c)

280. When total of debit side of an account exceeds the total of its credit side, the account is said to have
(a) Credit Balance
(b) Debit Balance.
(c) Debit as well as credit balance.
(d) None of above.
Ans. (b)

281. Basic function of account is
(a) To record all business transactions.
(b) To interpret financial data.
(c) To assist the management in performing function effectively.
(d) None of the above.
Ans. (a)

282. Accounting is
(a) A process concerned with summarising of the recorded transactions.
(b) Not the language of business.
(c) An art of recording, classifying and summarising financial transactions in a significant manner.
(d) All of the above.
Ans. (c)

283. Which of the following is the object of Accounting
(a) Systematic Recording
(b) Comparison and Evaluation
(c) Solvency Position
(d) Forecasting
Ans. (a)

284. Out of the following which is the branch of Accounting?
(a) Financial Accounting
(b) Cost Accounting
(c) Management Accounting
(d) All of these.
Ans. (d)

285. Income is
(a) Revenue Less Expense.
(b) ExpenseLess Revenue
(c) Sales Less Cost of goods Sold
(d) Purchase asset by the proprietor
Ans. (a)

286. Liability in which obligation to pay, depends on happening of an event is
(a) Contingent Liability.

(b) Long term Liability.
(c) Short term Liability.
(d) None of these.
Ans. (a)

287. According to Going Concern Concept, a business is viewed as having
(a) A limited life.
(b) A very long life.
(c) An infinite life.
(d) None of these.
Ans. (c)

288. According to which of the following Concepts, in determining is the net income, all costs which are applicable to earn the revenue of the period should be changed against that revenue?
(a) Matching Concept.
(b) Money Measurement Concept.
(c) Cost Concept.
(d) Dual Aspect Concept.
Ans. (a)

289. The correct account equation is
(a) Assets= Liabilities - Capital.
(b) Assets= Liabilities + Capital.
(c) Liabilities=Assets + Capital.
(d) Capital= Assets + Liabilities.
Ans. (b)

290. Under Cash Basis of Accounting, expenses are recorded
(a) On payment.
(b) On being incurred.
(c) Both (a) and (b).
(d) None of these.
Ans. (a)

291. An expansion of accounting equation is shown as
(a) Profit and Loss Account.
(b) Trading Account.
(c) Manufacturing Account.
(d) Balance Sheet.
Ans. (d)

292. Depreciation arises because of
(a) Wear and Tear.
(b) Inflation.
(c) Fall in the value of the asset.
(d) None of these.
Ans. (a)

293. The Diminishing Value Method means a method by which

(a) The rate of Deprecation falls year by year.
(b) The amount on which Deprecation is calculated fallsyear by year.
(c) The rate as well as the amount to which it is applied fall year by year.
(d) None of these.
Ans. (b)

294. Straight Line Method of Deprecation is that method under which
(a) Deprecation is change at a fixed percentage on the book value of the asset.
(b) Deprecation is change at a fixed percentage on the original cost of the asset.
(c) Deprecation is change on the original cost of the asset but the deprecation rate changes.
(d) None of these.
Ans. (b)

295. The Amount of Deprecation charged on machinery is debited to
(a) Depreciation Account.
(b) Machinery Account.
(c) Provision for Deprecation Account.
(d) None of these.
Ans. (b)

296. A Machinery which costs ₹ 2,00,000 is depreciated at 25% per year using the written down value method. At the end of three years, it will have value of
(a) ₹ 1,50,000/-
(b) ₹ 84,375/-
(c) ₹ 1,12,500/-
(d) ₹ 1,00,000/-
Ans. (b)

297. Deprecation is a
(a) Reserve.
(b) Provision.
(c) Both (a) and (b).
(d) None of these.
Ans. (b)

298. Deprecation is not provided on:
(a) Machinery.
(b) Building.
(c) Computers.
(d) Land.
Ans. (d)

299. Reserves arising from Capital receipts are
(a) Capital Reserve.
(b) Reserve Fund.
(c) General Reserve.
(d) None of these.
Ans. (a)

300.Provision is
(a) An appropriation out of Profit.
(b) A change against the profit.
(c) Both (a) and (b).
(d) None of these.
Ans. (a)

301.Bills Receivable Account is
(a) An Asset Account.
(b) An Expense Account.
(c) A Liability Account.
(d) An Income Account.
Ans. (a)

302.Bills payable Account is
(a) An Asset Account.
(b) An Expense Account.
(c) A Liability Account.
(d) An Income Account.
Ans. (c)

303- What is goodwill?
(A) **Intangible fixed asset.**
(B) Fixed asset.
(C) Current Assets.
(D) None of the above.
Ans: A

304- Formula for calculation of goodwill by capitalization of super profit method.
(A) **Goodwill=Super profit*100/normal rate of return**
(B) Goodwill=Capitalised value of average profits - Net assets
(C)Goodwill= Capitalised value of average profit – Net liabilities
(D) None of the above.
Ans: A

305- New investment by any partner in the partnership type of business is_____ to the parteners capital account.
(A) **Credited**
(B)Debited
(C) credited and debited both
(D) None of the above
Ans: A

306-At the time of dissolution all the assets of firm are transferred to the realization account.
(A) **Book value**

(B) Market value
(C) Cost value
(D) None of the above
Ans: A

307- When a partner dies, firm will receive the
(A) **Full amount of policy**
(B) half amount of policy
(C) one-fourth amount of policy
(D) None of the above
Ans: A

308- For any decrease in the value of liability, revolution account is to be
(A) **Credited**
(B) Debited
(C) Both credit and debit
(D) None of the above
Ans: A

309- A credit balance on a partners current a/c is
(A) Fixed capital
(B) current asset
(C) **Part of capital**
(D) Long term liability
Ans:C
310- For the firm interest on drawing is
(A) Expense
(B) Liability
(C) **Income**
(D) None of the above
Ans: C

311- For the firm interest on capital is
(A) capital payment
(B) capital receipt
(C) **loss**
(D) income
Ans: C
312- Liability of partner is
(A) Limited

(B) **Unlimited**
(C) Determined by court
(D) None of the above
Ans: B
313- Interest on partner's capital will be credited to
(A) P&L A/c
(B) P&L Appropriation A/c
(C) Interest A/C
(D) **Partner's Capital A/c**
Ans: D

314- When goodwill is brought in cash by new partner method is known as
(A) **Premium method**
(B) Revolution method
(C) Memorandum revolution method
(D) None of the above

Ans:A
315. Recognition of expenses in the same period as associated revenues is known asthe
A Book-Keeping principle
B matching principle.
C Cost Principle
D None.
Ans. B

316 If a concern proposes to discontinue its business from March 2018 and decidesto dispose of all its assets within a period of 4 months, The Balance Sheet as on

A-Historical Cost
B-Net realisable value
C-Cost less Depreciation
D-Cost price or Market value, whichever is lower.
Ans.B

317 A concept that a business enterprise will not be sold or liquidated in the nearfuture is known as:
A Going Concern
B Economic Entity
C Monetary Unit
D None of the above
Ans.A

318 During the life-time of an entity accounting produce financial statements inaccordance with which basic accounting concept:
A Conservation

B Matching
C Accounting Period
D None of the Above
Ans.C

319 The concept which requires that the same accounting method should be usedfrom one accounting period to the next is called
A Conservatism
B Consistency
C Objectivity
D Matching
Ans.B

320 All of the following items are classified as fundamental accounting assumptionsexcept
A Consistency
B Business Entity
C Going concern
D Accrual
Ans.B

321 The determination of expenses for an accounting period is based on the principle
of
A Objectivity
B Materiality
C Matching
D Periodicity.
Ans.D

322 A change in accounting policy is justified
A To comply with accounting
B To ensure more appropriate presentation of the financial statement of theenterprise.
C To comply with the law
D All of the above
Ans.D

323 Selection of an inappropriate accounting policy decision may
A Overstate the performance and financial position of a business entity
B Understate/ overstate the performance and financial position of a business entity
C Overstate the performance of a business entity
D Understate financial position of a business entity.
Ans.B

324 Accounting polices refer to specific accounting
A principles
B Methods of applying those principles.

C Both (a) and (b).
D None of the above.
Ans.C

325 All of the following are valuation principles except
A Historical cost.
B Present Value
C Future value
D Realisable value
Ans.C

326 Nandini enterprises follows the Written Down Value method of depreciatingmachinery year after year due to
A Comparability
B Convenience
C Consistency
D All of them.
Ans.C

327 Mr. Raj purchased goods costing 1,50,000 and sold 4/5th of the goods amounting to Rs.1,80,000. He met expenses amounting to Rs.25,000 during the year, 2018. He made a net profit as Rs.35,000 which of the accounting concept was followed by him?
A Entity
B Periodicity
C Matching
D Conservatism.
Ans.C

328 Economic life of an enterprise is split into period interval as per
A Entity
B Matching
C Accounting Period
D Accrual
Ans.C

329 It is essential to standardize a company's accounting principles and policies inorder to ensure
A Transparency
B Consistency
C Comparability
D All of the above.
Ans.D

330. What is the Accounting Standard for Depreciation?
A AS4
B AS6
C AS8
D AS10

Ans.D

331 For transfer of Profit & Loss Appropriation a/c to Reserve a/c, which a/c to be credited.

(A) **Reserve A/c**

(B) P&L appropriation A/c

(C) P&L adjustment A/c

(D) P&L A/c

Ans: A

Chapter 5

No.	Question	Ans
1	No Railway Servant shall be granted leave of any kind for a continuous period exceeding	A

	_____.	
Options	A) 5years B) 4years C) 3years D) 2years	
2	A Railway Servant is entitled for credit of_____days of LAP in a year	B
Option	A) 15 B) 30 C) 25 D) 60	
3	Leave on average pay is credited in advance in 2 installments of 15 days each on the firstday of__and_____ every calendar year	A
Option	A) 1st Jan/1st July (B) 1st June / 1st Dec (C) 2nd Jan/3rd June (D) 1st July/5th July	
4	Ordinarily the maximum leave on average pay that may be granted at a time to a railway servant shall be_____days	D
Option	A 50 (B) 70 (C) 120 D) 180	
5	The amount of leave on half average pay that can be availed of in one spell shall be limited to --_____.	B
Option	A 20 months B 24 months C 36 months D 90 days	
6	Leave not due is debited against the_____leave, which he is likely to earn subsequently.	C
Option	A LAP B Hospital leave C LHAP D LWPD	
7	Encashment of LAP upto -----_days shall not exceed in entire career	B
Option	A 30 B 60 C 20 D 10	
8	A railway servant while in service can encash LAP upto_____days at a time	B
Option	A 40 B 10 C 45 D 15	
9	Maximum of the paternity leave is_____days and shall be availed within_____months	A
Option	A 15days/6months B 1day/ 3months C) 2days/ 5months D) 11days/ 12months	
10	_____leave is granted to a Railway servant who is disabled by injury inflicted or caused in or in consequence of due performance of his official duty or in consequence of his official position	A
Option	A Work related illness and injury leave (WRILL) B LAP C LHAP D Hospital	
11	Full pay and allowances shall be granted on account of WRILL is for_____.	B
Option	A 24 months B Entire period of Hospitalization and Six months Beyond hospitalization C 32 months D 40 months	
12	Period of Study Leave for technical course shall be granted to Rly servants is	A

	categories.	
Option	A. Four B.Three C. Two D. Six	
14	What is the statutory limit of hours of employment of Intensive Category employee in a week?	B
Option	A. 60 Hrs B. 45 Hours. C. 75 Hrs D. 54 Hrs	
15	What is the statutory limit of hours of employment of Continuous Category employee in a week?	D
Option	A. 60 Hrs B. 45 Hours. C. 75 Hrs D. 54 Hrs	
16	What is the statutory limit of hours of employment of EI Category employee?	C
Option	A. 60 Hrs in a week B. 45 Hours in a week. C. 75 Hrs in a week D. 54 Hrs. in a week	
17	Standard Hours of duty of Continuous category of an employees is_____hrs in a week.	A
Option	A. 48 Hrs B. 45 Hours. C. 75 Hrs D. 42 Hrs.	
18	. Weekly Hours of duty including P&C of continuous category of employees is------ Hrs.	D
Option	A. 60 Hrs B. 45 Hours. C. 72 Hrs D. 54 Hrs	
19	Weekly rest of Intensive category of employees is_____consecutive hrs.	B
Option	A.22 B not less than 30 C. 24 D Equal to 30	
20	Maximum how many breaks can be there in a split shift?	A
Option	A. Two. B. Three C. Four D. Single	
21	After how many hours of rest an Intensive category employee can again be called for duty is a day?	B
Option	A. 6 Hrs B. 12/14 Hours. C. 10 Hrs D. 8 Hrs.	
22	Appeal against classification of employment can be made to_____.	C
Option	A. General Manager B. DRM C. Regional Labour Commissioner D. Branch Officer	
23	Appointment of Regional Labour Commissioner is made through:	C
Option	A. Railway Board B. Human Resource Ministry C. Labour Ministry D. Collector	
24	e category of employment in which the employee does not get any rest or very little rest in his duty hours is called: (A	A
Option	A. Intensive (B) Continuous (C) Essentially Intermittent (D) Excluded	

25	Appeal against the orders of Regional Labour Commissioner can be made to Central labour commissioner within… days	C
Option	(A) 30 (B) 60 (C) 90 (D) 180	
26	What is the weekly hours of duty of the Railway servants other than Gateman 'C' Caretaker of Rest Houses, Chowkidar, Saloon Attendant, who have not been given Railway accommodation and their residence is 1 .0 Km away from the place of work?	A
Option	A. 60 Hrs B. 45 Hours. C. 72 Hrs D. 54 Hrs.	
27	CTG is granted to the railway servant who is transferred on administrative grounds if transfer between stations is --- Kms	A
Option	A. 20 kms . B. 30 kms C. 50 Kms D. 8 Kms	
28	CTG shall be granted at the rate of_____of last month's basic pay	B
Option	A. 100% B. 80% C. 75% C. 180%	
29	_____form is used for placing a Railway employee under suspension.	C
Option	A. SF-5 B. SF-11 C SF-1 D. SF-2	
30	Suspension is a under D&A Rules, 1968.	B
Option	A. Penalty B. Not a penalty C. Major penalty D. Minor penalty	
31	Rule No.____of The Railway servants (Discipline & Appeal) Rules deals with Suspension	
Option	A. 6 B.7 C.5 D. 1	
32	……Form is used for Deemed Suspension	D
Option	A. SF-5 B. SF-4 C SF-1 D. SF-2	
33	Rule No. ------of The Railway servants (Discipline & Appeal) Rules deals with Penalty. (	A
Option	A. 6 B.7 C.5 D. 1	
34	_____form is used for imposition of Minor Penalty. (D)	D
Option	A. SF-5 B. SF-4 C SF-1 D. SF-11.	
35	Compulsory Retirement/Removal/ Dismissal is a under D&A Rules, 1968.	C
Option	A. Penalty B. Not a penalty C. Major penalty D. Minor penalty	
36	_____form is used for imposition of Major Penalty.	A
Option	A. SF-5 B. SF-4 C SF-1 D. SF-2	
37	Major Penalty shall not be imposed on Railway Servant without conducting……..	B
Option	A. Meeting B. Inquiry. C. Election D. Selection.	

38	Rule No. 9 of The Railway servants (Discipline& Appeal) Rules deals with procedure for imposing …… penalty.	A
Option	A.Major B. Minor C. Suspension D. Revoke of Suspension	

39	_____form is used for nomination of Inquiry Officer.	B
Option	A. SF-5 B. SF-7 C SF-1 D. SF-2	
40	_____form is used to appoint a Presenting Officer.	A
Option	A. SF-8 B. SF-4 C SF-1 D. SF-2	
41	The appeal shall be preferred to any higher authority other than the --.	A
Option	A. Disciplinary Authority. B. DRM C. Appellate Authority D. GM	
42	_____ equal to leave on half salary, will be drawn in case the employee is under suspension.	B
Option	A. Dearness Allowance B. Subsistence Allowance C Suspension Allowance	
43	As per rule 17 of DAR rules No appeal lies against any order of an___ nature or of the nature of step in aid of the final disposal of a disciplinary proceedings.	C
Option	A. Minor Penalty B. Major Penalty C. Interlocutory D. None	
44	The appeal against an order of the Disciplinary Authority can be preferred by the Appellant in his _____	A
Option	A. Own name. B. Disciplinary Authority. C. Appellate Authority D. GM	
45	Rule 25 of the RS(D&A) Rules deal with_____.	C
Option	A. Review. B. Appeal C. Revision. D. Witness	
46	Rule 25.A of the RS(D&A) Rules deal with_____.	A
Option	A. Review. B. Appeal C. Explanation. D. Witness	
47	An authority not lower than_____shall impose the penalties of Dismissal/Removal/Compulsory retirement.	D
Option	A. Disciplinary Authority. B. GM C. Appellant Authority D. Appointing Authority	
48	The disciplinary proceedings should be ----------on the death of the charged employee.	A
Option	A. Closed immediately B. Continued C. Temporarily closed D. None	
49	What is the time limit for submission of written statement of defence by the delinquent	D

	Railway Servant	
Option	A. 6 B.7 C.5 D. 10	
50	Appeal shall be entertained unless preferred within_____days.	D
Option	A. 100 B. 10 C. 30 D. 45	
51	Staff Benefit Fund (SBF) works for the benefit of Railway Employees.	
Option	A. Gazetted. B. Non Gazetted C. Trade unions D. All the above	

52	Permanent Negotiating Machinery functions in_____tier system.	A
Option	A. Three B Four C. Five D. Six	
53	____number of meetings held at Divisional PNM level	D
Option	A. Three B Four C. Five D. Six	
54	____number of meetings held at Zonal PNM level.	B
Option	A. Three B Four C. Five D. Six	
55	____number of meetings two with each Federations will be held at Board PNM level.	B
Option	A. Three B Four C. Five D. Six	
56	Issues not settled in Railway Board PNM shall be referred to _____	A
Option	A. Adhoc Tribunal B. Labour Court C.High Court D. Parliament	
57	JCM Refers to ----------	A
Option	A. Joint Consultative Machinery B. Joint Common Machinery C. Joint Collective Machinery. D. Joint Constructive Machinery.	
58	In Railways, JCM function in levels.	A
Option	A. 2 B. 3 C.4 D.7	
59	Chairman of D-JCM is _____	A
Option	A. Member Staff B. CRB C. Member Traffic D. Member Infrastructure	
60	Participation in illegal strike amounts to_____	D
Option	A. Dies-non B. LWP C. LHAP D. Break in service	
61	PREM refers to _____	A
Option	A. Participation of Railway Employees in Management. B. Participation of Railway Employees in Manufacturing C. Participation of Railway Employees in Maintenance	

	D. Participation of Railway Employees in Modernization	
62	Workman Compensation Act re-named as	A
Option	A. Employee Compensation Act B. Employer Compensation Act C. Employment Compensation Act D. none	
63	EC Act provide _____ for injury/Death by accident on duty	B
Option	A. Treatment B. Compensation C. Conviction D. none	
64	As per EC Act there are_____&___types of disablements	B
Option	A. Small/Big B. Partial/Total C. Simple/Major D. none	
65	Employer is not liable for compensation if injury is due to	D
Option	A. Influence of drinks/drugs B. Willful disobedience of rules C. Willful removal of safety gadgets D. all the above	
66	Ex-gratia Lumpsum amount paid for death occurring due to accident arising out of and in course of performance of duties is…….	A
Option	A. 25 lakhs B. 30 lakhs C. 20 lakhs D. 35 lakhs	
67	Compassionate allowance shall be sanctioned to _____ by competent authority.	A
Option	A. Railway Servant who is removed/dismissed B. Railway servant on voluntary retirement C. Superannuation D.None	
68	Railway Servant with minimum of ____ of qualifying service are entitled for Voluntary Retirement, by giving three months advance notice.	D
Option	A. 30 years B. 10 years C. 33 years D. 20 years	
69	----- amount of Fixed Medical Allowance is paid to the opted pensioner/Family Pensioner per month w.e.f. 01.07.2017	A
Option	A.Rs.1000 B. Rs.3000. C. Rs.2500 D. Nil	
70	A Government servant holding in Group 'A' post; may accept gifts from his near relatives or from his personal friends having no official dealings with him, but shall make a report to the Government, if the value of such gift exceeds	A
Option	A) Rs 25000/- (B) Rs 20000/- (C) Rs 15000/- (D) Rs 10000	
71	A Government servant holding in Group 'C' post; may accept gifts from his near relatives or from his personal friends having no official dealings with him, but shall make a report to the Government, if the value of such gift	B
Option	A) Rs 10000/- (B) Rs 7500/- (C) Rs 5000/- (D) Rs 2500/-	
72	When employee is kept under suspension, he is eligible for _____	A
Option	A) Subsistence Allowance (B) Suspension Allowance (C) Supervision Allowance (D) None of the above.	

77	To carry out Impact Test on ballast, a test sample of ballast pieces (about 5 kg in weight) of size 10 mm to 12.5 mm will be required.	C
Option	(A) 5mm to 7 mm (B) 8 Mm to 10.5 mm (C) 10 mm to 12.5 mm (D) 11 mm to 13 mm	
78	Number of members in a Joint Venture should not be more than ……. if the wok involves only one department.	B
Option	(A) Two (B) Three (C) Four (D) Five	
79	Number of members in a Joint Venture should not be more than ……. if the wok involves more than one department.	D
Option	(A) Two (B) Three (C) Four (D) Five	
80	The Lead member of the Joint Venture shall have a majority of atleast…….. percentage of share.	C
Option	(A) 21% (B) 50% (C) 51% (D) 49%	
81	Each other member of the JV shall have a technical capacity of minimum……percent of the cost of any component of the work	D
Option	(A) 26% (B) 30 % (C) 15% (D) 10%	
82	The financial capacity of the lead partner in a JV shall not be less than …… percent of the financial eligibility criteria	C
Option	21% (B) 50% (C) 51% (D) 49%	
83	Letter of Credit submitted by the contractor is confirmed by the Accounts officer in…… portal	A
Option	(A) IPAS (B) SBI e trade (C) HRMS (D) RESS	
84	E-invoice for GST is required for transaction initiated after……..	C
Option	A) 1st April 2020 (B) 1st June 2020 (C) 1st October 2020 (D) 1st January 2020	
85	The provision for submission of Bid Security declaration by the bidder is enable in …	D

73 An acting Rly. Servant can be allowed to act as Defence counsel A

74 Which deduction from subsistence allowance cannot be made? B

Option (a) House Rent (b) PF subscription (c) Income Tax (d) None

75 Penalty of compulsory retirement, removal or dismissed from service should be imposed only by C

Option (A) Controlling officer (B) disciplinary authority (C) Appointing authority (D) None

76 Conversion factor for conversion of quantity of ballast Cubic meter to Brass for the purpose of Royalty charges is (i.e. 1 Brass is equal to …. Cu M) A

Option (A) 2.83 cu m (B) 2.93 cu M (C) 2.73 cu m (D) 2.79 cu m

90	Calibration of Electronic In motion weigh bridge in Private siding is done by a committee of	C
Option	(A) Sr, Supervisor (B) Jr Scale Officers (C) Sr. Scale Officers (D) JAG Officers	
	portal	
Option	(A) IPAS (B) SBI e trade (C) IRWCMS (D) IREPS	
91	Demands Recoverable should always have a …… balance	A
86	Amount if any lying under MAR/MAC—GST to end of March is transferred to……	B
Option	A)Debit B) Credit C) Nil D) Nil or Credit	
Option	(A)Dept Misc -X (B) Deposit Misc-GST (C) Deposit-GST (D) Deposit Misc-SD/EMD	
87	Portal developed for Hospital management is ……	D
Option	(A) HIMS (B) HRMS (C) UMID (D) IMMIS	
Option	A) 00100210 B) 00844509 C) 00844210 D) 00210001	
88	Measurement recorded by the contractor shall be test checked by the Railways within…. Days of submission of measurement	A
Option	(A) 45 days (B) 30 Days (C) 60 Days (D) 15 days	
89	Payment option though LC arrangement is incorporated in tender condition of all work/services tenders having advertised value	C
Option	(A) Below 50 000 (B) Below 5 lakhs (C) Above 10 lakhs (D) above 5 lakhs	
95	Clearance of Balance under Demands Recoverable leads to reduction in ……..	A
Option	A) Reduction in Expenditure B) Traffic Suspense C) Earning D) None of the above	
96	Remittance in to Bank head is intended to record remittance made in to bank and to watch	R
Option	A) Realisation B) Adjustments C) Transfer D) Deposits	
97	Productivity in case of PLB is determined on the basis of …… achieved every year.	A

92	Allocation of Deposit Demands Recoverable is ……	D
Option	A) 121 Pr672 B) 20731763 C) 12111372 D) 00844595	
94	Demands Recoverable forms part of ……	C
Option	A) Abstract X B) Abstract Y C) Abstract Z D) Abstract N	

Option	A) Revenue Traffic Tonne Kilometer B) Net Tonne Kilometer C) Gross Tonne Kilometer D) None of the above	
98	Performance of Division is assessed on the basis of …….	B
Option	A) Operating Ratio B) PEI C) Operational Efficiency D) Apportioned earning	
99	What does not form a part of sundry earnings?	B
Option	A) Inspection & Maintenance charges B) Cost of Commercial Staff C) Maintenance charges of ROBs/FOBs and level crossings D) Land rent charges for Engineering and commercial plots	
100	Actual Realization of dues is watched through which suspense Account	B
Options	A) Bills Recoverable Suspense Account B) Demand Recoverable Suspense Account	

	C) Demand Payable Suspense Account D) Cash/Chq reconciliation suspense account	
101	The suspense head under Major head 1002/1003 represent	D
Options	A) Dues pertaining to Rent charges of Railway land and buildings B) Interest and maintenance charges C) Lease charges D) All of the above	
102	The purpose of Bills recoverable register is to	B
Options	A) To bring to account all dues pertaining to Rent/lease etc B) To bring to account all dues pertaining to water, electricity charges etc C) To bring to account all dues payable to various parties D) None of the above	
103	Clearance under bills recoverable leads to	B
Options	A) Reduction in Traffic suspense B) Reduction in Revenue Demands C) Reduction in Operating Demand D) None of the above	
104	How much Security Deposit amount is to be taken in advance while leasing / licensing of Railwayland to Private parties	C
Options	A) 2% of Total Land Value	

	B) 10% of Total Land Value C) 12 months occupation fees D) 18 months occupation fees	
105	Licensing / Leasing Agreement of existing sidings is done only after the specific approval of	B
Options	A) ADRM B) Divisional Railway Manager C) General Manager with consultation of PFA D) Railway Board	

Chapter 6

01.Family of the deceased Government Servant shall be entitled to Family Pension

a) G.S dies after completion of one year of continuous service
b) G.S dies before completion of one year of continuous service
c) G.S dies before completion of five year of continuous service
d) All the above
Ans : a

02 As per CCS[Pension] Rules,1972, rate of death gratuity when length of qualifying service is one year or more but less than 5 years?

a) 2 times of emoluments
b) 6 times of emoluments
c) 12 times of emoluments
d) Half of emoluments for every completed six-monthly period of qualifying service subject to a maximum of 33 times of emoluments
Ans : a

03 As per Rule 64 of CCS(Pension) Rules,1972, who is empowered to sanction provisional pension and gratuity for a period of six months to a retiring employee?

a) Accounts Officer
b) Disciplinary Authority
c) Head of Office
d) Director of Accounts (Postal)
Ans : c

04. Retirement or death gratuity as finally calculated contains a fraction of a rupee, then?

a) Fraction shall be ignored
b) it shall be rounded off to the next higher rupee
c) it shall be rounded off to the next hundred
d) None of these
Ans : b

05. As per CCS[Pension] Rules,1972, rate of death gratuity when length of qualifying service is 5 years or more but less than 20 years?

a) 2 times of emoluments
b) 6 times of emoluments
c) 12 times of emoluments
d) Half of emoluments for every completed six-monthly period of qualifying service subject to a maximum of 33 times of emoluments
Ans : c

06. A Government servant may, at any time, cancel a nomination for retirement gratuity/death gratuity by sending a notice in writing to?

a) Head of Department
b) Head of Office
c) Pension Disbursing Authority
d) Appointing Authority
Ans : a

07. Head of Office shall forward to the Accounts Officer the pension papers not later than ____ before the date of superannuation of a Government servant?

a) four months

b)eight months

c)six months

d)**three months**

Ans : d

08. Which among the following is true with regard to Retirement/Death Gratuity?

a) Death/Retirement gratuity is exempt from income tax
b) DA admissible on the date of retirement/death shall be treated as "emoluments" for all types of Gratuity
c) Both (A) and (B)
d) None of these
Ans : a

09. As per CCS[Pension] Rules,1972, Every Head of Office shall undertake the work of preparation of pension papers in Form 7 _____ before the date on which a Government servant is due to retire on superannuation?

a) Eight Months
b) Six Months
c) One Year
d) Three Months
Ans : c

10. The amount of retirement gratuity or death gratuity payable under Rule 50 of CCS(Pension) Rules,1972 shall in no case exceed?

a) Rs.5 Lakhs
b) Rs.10 Lakhs
c) Rs.15 Lakhs
d) Rs.20 Lakhs
Ans : d

11. Comment on the following with regard to a Government Servant who commits suicide while in Service.

a) Will not be eligible for family pension/death gratuity to the family
b) Pension Rules do not prohibit the grant of family pension/death gratuity to the family of a Government servant who commits suicide
c) It is the discretion of the Head of the Department to grant family pension/death gratuity to the family
d) None of the above
Ans : b

12. As per Rule 51 to 53 of CCS[Pension] Rules,1972, a `family', in relation to a Government servant, means? (i) judicially separated husband/wife (ii) brothers below the age of eighteen years (iii) unmarried sisters and widowed sisters (iv) married daughters (v) children of a pre-deceased son

a) (ii), (iii) and (v) only
b) (ii) and (v) only
c) (ii), (iii), (iv) and (v)
d) All the above
Ans : a

13. As per CCS[Pension] Rules,1972, rate of death gratuity when length of qualifying service is 20 years or more?

a) 2 times of emoluments
b) 6 times of emoluments
c) 12 times of emoluments
d) Half of emoluments for every completed six-monthly period of qualifying service subject to a maximum of 33 times of emoluments
Ans : d

14.As per CCS(Pension) Rules, 1972 whenever in the case of a Government servant the President passes an order awarding a pension less than the full compensation pension admissible under these rules, the _____ shall be consulted before such order is passed?

a) Union Public Service Commission

b) Staff Selection Commission
c) Parliament
d) Supreme Court of India
Ans : a

15. A Government servant, who wishes to take voluntary retirement under Rule 48 of CCS(Pension) Rules,1972 shall give a notice in writing to the appointing authority at least ____ months before the date on which he wishes to retire?

a) Three Months
b) Two months
c) One month
d) None of these
Ans : a

16. Comment on the following: Whether a Government Servant under suspension can prefer a request for voluntary retirement under Rule 48/48A of CCS(Pension) Rules,1972?

a) No. A Government Servant under suspension cannot prefer a request for voluntary retirement
b) Yes. It shall be open to the appointing authority to withhold permission to such Government servant to retire
c) Yes. Such request will be treated as in the case of a normal Govt.Servant
d) No. Suspension is a bar for preferring Voluntary retirement application
Ans : d

17. Invalid pension is covered under which Rule of CCS(Pension) Rules, 1972?

a) Rule 48-A
b) Rule 38
c) Rule 56
d) Rule 9
Ans : b

18. Authority competent to dismiss or remove a Govt.Servant from service may, if the case is deserving of special consideration, sanction a _____ not exceeding two - thirds of pension or gratuity or both which would have been admissible to him if he had retired on compensation pension?

a) Subsistence Allowance
b) Compulsory retirement pension
c) Exgratia pension
d) Compassionate allowance
Ans : d

19. Compulsory retirement pension comes under which Rule of CCS(Pension) Rules,1972?

a) Rule 48
b) Rule 38
c) Rule 40
d) Rule 39

Ans : b

20. A Government servant compulsorily retired from service as a penalty may be granted, by the authority competent to impose such penalty, pension or gratuity or both at a rate not less than _____ (a) and not more than ____ (b) compensation pension or gratuity or both admissible to him on the date of his compulsory retirement?

(a) one third and (b) full

(b) one third and (b) half

(c) two third and (b) not more than full

(d) two third and (b) not more than half

Ans : d

21. A Government servant who retires, or is retired, in advance of the age of compulsory retirement in accordance with the provisions of Rule 48 or 48-A of CCS(Pension) Rules,1972 shall be granted?

a) Compulsory retirement pension
b) Superannuation Pension
c) Voluntary Retirement Pension
d) Retiring pension
Ans : a

22. Compassionate allowance is granted in special deserving cases under which Rule of CCS(Pension) Rules,1972?

a) Rule 38
b) Rule 39
c) Rule 40-A
d) Rule 41
Ans : d

23. As per Rule 40 of CCS(Pension) Rules,1972 a Government servant compulsorily retired from service as a penalty may be granted pension or gratuity or both at prescribed rate on the date of his compulsory retirement. Who is the authority competent to do that?

a) Appointing Authority
b) Appellate Authority
c) President of India
d) Authority competent to impose such penalty
Ans : d

24. If a Government servant is selected for discharge owing to the abolition of his permanent post under Rule 39 of CCS(Pension) Rules,1972, have the option of?

a) taking compensation pension to which he may be entitled for the service he had rendered
b) accepting another appointment on such pay as may be offered and continuing to count his previous service for pension

c) Either A or B
d) None of the above
Ans : a

25. Under Rule 39 of CCS(Pension) Rules, 1972 notice of at least ____ months shall be given to Government servant in permanent employment before his services are dispensed with on the abolition of his permanent post?

a) Six months
b) one month
c) Three months
d) Two months
Ans : c

26. Which pension may be granted if a Government servant retires from the service on account of any bodily or mental infirmity which permanently incapacitates him for the service?

a) Superannuation Pension
b) Invalid pension
c) Compassionate Allowance
d) Provisional Pension
Ans : b

27. At any time after a Government servant has completed thirty years' qualifying service, he may retire from service under which Rule of CCS(Pension) Rules,1972?

a) Rule 47
b) Rule 48
c) Rule 48-A
d) Rule 48-B
Ans : b

28. Compensation pension under Rule 39 of the CCS(Pension) Rules,1972 is sanctioned under which of the following circumstances?

a) if a Government servant retires from the service on account of any bodily or mental infirmity
b) If a Government servant is selected for discharge owing to the abolition of his permanent post
c) If a Government Servant opts for resignation on completion of 10 years of service
d) Pension received by a temporary Government Servant on abolition of his post
Ans : b

29. Pension and Other- Retirement Benefits are budgeted under which Demand

a) Demand no 2
b) Demand no 1

c) Demand no 4
d) Demand no 13
Ans : d

30. The non contributory pension scheme was made compulsory for all the employees appointed on and after

a) November 1957
b) January 1955
c) January 2004
d) October 1990
Ans : a

31. Cost of remittance of Pension by Money Order is budgeted under which demand

a) Demand no 2
b) Demand no 11
c) Demand no 4
d) Demand no 13
Ans : d

32. Percentage of Dearness relief applicable to pensioner resigned technical grounds on being appointed to Higher grade in new organisation

a) One Third rate of DA
b) Normal rate of DA
c) Half Rate of DA
d) None of the above
Ans : d

33.Amount of Pension payable at _____rate of Basic pay

a) 50%
b) 60%
c) 45%
d) 55%
Ans : a

34. In calculating the length of qualifying service, fraction of a year equal to three months and above shall be treated as_____ and reckoned as qualifying service

a) As a completed one half-year
b) As a completed year
c) Not counted
d) None of the above
Ans : a

35. If the eligible family member being tried for murder of the government staffer is convicted,

a) He/She shall receive Pension

b) H**e/she shall be debarred from receiving the family pension**
c) Pension will be paid after completion of Jail tem
d) He/She will receive Compassionate pension
Ans : b

36. Maximum ceiling limits of two family pension payable to a child/children in respect of both the parents to

a) **Rs 1,25,000 p.m.**
b) Rs 45000 p.m
c) Rs 1,00,000 p.m
d) Rs 90,000 p.m
Ans : a

37 Administrative approval of competent Authority for incurring expenditure is accorded at this stage

A) Abstract Estimate

B) Detailed Estimate

C) Revised Estimate

D) Completion Estimate

38 Sanction to the estimate is considered as 'Technical sanction' in case of

A) Abstract Estimate
B) Detailed Estimate
C) Revised Estimate
D) Completion Estimate

39 Without administrative approval, Detailed Estimate can be put up for both administrative approval & sanction in case of

A) Works within sanctioning powers of PHODs
B) Works within sanctioning powers of GM
C) Works within sanctioning powers of HODs
D) One of the above

40 An item of work, connected with the main work, can be added to the estimate through

A) Revised Estimate
B) Detailed Estimate
C) Supplementary Estimate
D) Completion Estimate

41 Line capacity means

A) No. of trains per day in a path
B) Sleeper density
C) Weight of Rails which can bear the formation of the path
D) None of the above

42 Financial appraisal of projects is worked out using

A) DCF technique
B) PERT
C) Depreciation method
D) None of the above

43 GSTR 1 is a

A) **Sales Return**

B) Purchase Return

C) Annual Return

D) None of the above.

44 ROR is not applicable to

A)New lines

B) Passenger amenities and safety works
C) Railway Electrification
D) None of the above

45 Post project appraisal is done through

A) Productivity test

B) ROR
C) Financial Justification
D) All of the above

46 Detailed Estimate need not be prepared for works costing less than
A) Rs. 10 lakhs
B) Rs. 5 lakhs
C) Rs. 3 lakhs
D) Rs. 2 lakhs

47 Special limited tenders can be invited for specialized works from _____ agencies

A) 6 and above
B) 4 and above
C) 2 and above
D) None of the above

48 Minimum notice period for inviting open tenders costing up to Rs. 2 crores
A) 30 days
B) 45 days
C) 10 days
D) None of the above

49 Minimum notice period for quotations
A) 7 days
B) 10 days
C) 12 days
D) None of the above

50 Minimum notice period for inviting Limited / Special limited tenders
A) 7 days
B) 21 days
C) 14 days
D) All of the above

51 Two packet tendering system is adopted in case of
A) Single Tender
B) Open Tender
C) Limited Tender
D) All of the above

52 Pre-vetting of Tender schedule is necessary for
A) Works where Detailed Estimate is not prepared

B) Works of urgent nature
C) PB items
D) All of the above

53 Monetary limit of direct acceptance without Tender committee in open e-tendering

A) Up to Rs. 20 lakhs
B) Up to Rs. 50 lakhs
C) UP to Rs. 1 crore
D) None of the above

54 PVC is applicable for tenders costing

A) > 5 crores
B) > 10 crores
C) > 15 crores
D) > 20 crores

55 What is LAW?

A) List of Approved Works
B) List of Added Works
C) List of Arranged Works
D) All of the above

56 Lumpsum provision in the Pink Book can be utilized for specific category of works costing up to Rs. 2.5 Crores

A) Pink Book items
B) Umbrella works
C) Lumpsum works
D) None of the above

57 Tenders received after the specified time of opening are called as

A) Late Tenders
B) Delayed Tenders
C) Single Tenders
D) None of the above

58 Tenders received before the time of opening but after the due date and time are called as

A) Late Tenders
B) Delayed Tenders
C) Single Tender
D) None of the above

59 In works tenders, offer without EMD should be

A) Summarily rejected
B) EMD can be called for later
C) EMD can be deducted from bills
D) All of the above

60 Powers of the GM to approve Lumpsum works

A) Up to Rs. 1 crore each
B) Up to Rs. 2.5 crores each
C) Up to Rs. 10 crores each
D) Up to Rs. 20 crores each

61 Powers of GM to approve M&P items

A) Up to Rs. 2.5 Crore
B) UP to Rs. 1 crore
C) Up to Rs. 50 lakhs
D) Up to Rs. 10 lakhs

62 A deposit work of Rs. 100 Crore can be sanctioned by

A) CRB
B) MR
C) Railway Board
D) GM

63 Who is the sanctioning authority for 100% excess due to escalation?

A) Railway Board
B) GM
C) PHOD
D) None of the above

64 Who is the sanctioning authority for 25% excess due to scope?

A) DRM
B) PGOD
C) GM
D) Railway Board

65 Two packet tendering system can be adopted for tenders less than Rs. 10 crores with

A) PFA's concurrence and GM's approval
B) FA/G's concurrence and AGM's approval
C) Sr. DFM's concurrence and DRM's approval

D) Associate Finance concurrence and approval of Tender inviting authority

66 Relaxation of eligibility criteria in Tenders can be done with

A) PFA's concurrence and GM's approval
B) FA/G's concurrence and AGM's approval
C) Sr. DFM's concurrence and DRM's approval
D) Associate Finance concurrence and approval of Tender inviting authority

67 Example of piece work contract

A) Zonal Contract
B) Work order
C) Quotation work
D) None of the above

68 A work carried out with Non-Railway Funds

A) Deposit work
B) Quotation Work
C) Zonal contract
D) None of the above

69 Percentage of contingencies to be provided in all detailed Estimates

A) 10%

B) 5%

C) 3%
D) 2%

70 Work orders are issued against Zonal contracts. The value of each work order is

A) Rs. 2 lakhs
B) Rs. 2.5 lakhs
C) Rs. 3 lakhs
D) Rs. 5 lakhs

71 Eligibility criteria is applicable for Service tenders valuing more than

A) Rs. 50 lakhs
B) Rs. 10 lakhs
C) Rs. 5 lakhs
D) Irrespective of the value of Tender

72 Minimum notice period of 21 days for open tenders valuing less than Rs. 2crores can be changed with Finance concurrence to

A) 7 days
B) 14 days
C) 21 days
D) Not permissible

73 Trial & Expenditure works up to Rs. 10 lakhs can be sanctioned by

A) Railway Board
B) GM
C) PHOD
D) DRM

74 Single Tenders for restoration work up to Rs. 50 lakhs can be approved by

A) PHOD
B) HOD
C) DRM
D) GM

75 Tender committee and Accepting authority for single tenders should be

A) One step above normal tenders
B) Two steps above the normal tenders
C) Same level committee as for open tenders
D) None

76 Powers to dispense with tenders and accept quotation for works valuing Rs. 10lakhs rests with

A) GM
B) PHOD
C) HOD
D) JAG

77 Introduction of a new station or omission of any station in a project estimatefalls under the category of

A) Completion Estimate
B) Detailed Estimate
C) Material Modification
D) None of the above

78 Charges levied to cover cost of tools and plant and establishment supervision indeposit works estimates are called

A) Supervision charges
B) Departmental charges
C) Onetime charges

D) None of the above

79 Percentage of departmental charges provided in the estimates

(A) 5%

(B) 10%

(C) **12 ½%**

(D) 15%

80 EMD can be submitted through

A) Depositing cash
B) NSC
C) Deposit in Post office Savings bank
D) All of the above

81 Contracts placed to promote indigenous development of new technology /techniques are known as

A) Experimental orders
B) Development orders
C) Indigenous order
D) None of these

82 Percentage of mobilization Advance that can be paid to the contractor

A) 5% of Contract Value
B) 10% of Contract Value
C) 15% of Contract Value
D) 20% of Contract Value

83 As per GCC, quantities operated more that 125% but below 140% will be paidat the rate of

A) 98% of accepted rate
B) 96% of the accepted rate
C) 94% of the accepted rate
D) None of the above

84 As per PVC in GCC, quantities operated in excess of 140% but below 150% willbe paid at

A) 96% of the accepted rate
B) 98% of the accepted rate
C) 100% of the accepted rate
D) None of the above

85 Variation beyond 150% of the contract value requires the sanction of

A) Railway Board
B) GM
C) PHOD
D) Tender Accepting Authority

86 Permissible excess in Zonal contract is

(A) 100%

(B) 50%

(C) **25%**

(D) 10%

87 Letter of credit is applicable for e-tenders of works & services valuing above

A) Rs. 10 lakhs
B) Rs. 25 lakhs
C) Rs. 50 lakhs
D) Rs. 100 lakhs

88 Revenue Allocation Register (RR) is maintained to facilitate

A) Control over expenditure
B) To keep record of expenditure
C) Expenditure under prescribed heads
D) All of the above

89 Register of Works is maintained to facilitate

A) Control over expenditure
B) Collection of expenditure workwise
C) Workwise budgetary control
D) All of the above

90 Exchequer control facilitates

A) Concurrent control of cash outgo
B) Correct assessment of ‘cash’ and ‘adjustment’ of the sanctioned budget

C) As accurate an assessment as possible of requirement of cash
D) All of the above

91 Irrespective of the purpose for which it is acquired, the cost of land is booked to
A) DF
B) DRF
C) Capital
D) Revenue

92 Plan Head 6500 deals with
A) Other specified works
B) Research & Design works
C) Training Institutes – HRD work
D) Computerization works

93 Plan Head 2200 deals with
A) Other specific works
B) Training Institutes – HRD works
C) Repayment of capital segment of lease payments
D) Computerization works

94 An agreement which is enforceable by law is
A) A Tender
B) A Contract
C) An Offer
D) None

95 Documents which are integral part of contracts
A) GCC, SCC
B) Specifications
C) Schedule of rates, quantities
D) All of the above

96 In a Tender Committee of a particular department, the third member should befrom
A) Finance Department
B) Vigilance Department
C) Sister Department
D) Same Department

97 Pre-bid conference can be held for major projects tendering involving
A) Complex situations & complicated specifications
B) Tenders costing more than Rs. 10 Cr
C) Tenders with two packet systems
D) All of the above

98 Two-member tender committee is applicable to

A) Rs.2 crores
B) Rs. 1 crore
C) Rs. 50 lakhs
D) None of the above

99 Level of Tender Committee is decided based on the value of

A) Tender
B) Lowest offer received
C) Valid lowest offer
D) Highest offer

100 The accepting authority of a Tender Committee recommendations should be

A) One level above the level of T.C.
B) Two levels above the level of T.C.
C) Head of the Department
D) None of the above

101 'A' category approval list of contractors monetary slab is

A) Upto Rs. 50 Lakhs
B) Rs. 50 lakhs to Rs. 1.5 Cr
C) Rs. 1.5 Cr to Rs. 7.5 Cr
D) Above Rs. 7.5 Cr

102 PVC is not applicable for

A) Zonal Contracts
B) Works Tender valuing less than Rs. 5 Cr
C) Service Tenders of less than 18 months period
D) All of the above

103 Revocation of termination of contract is possible

A) With approval of Accepting authority
B) With T.C. recommendations
C) With approval of one step above the accepting authority
D) With the approval of GM treating it as single tender

104 Approval powers for appointment of Arbitrator rests with

A) GM
B) AGM

C) PHOD
D) All of the above

105 AMC with OEM/Authorized dealer can be approved by
A) PHOD
B) GM/AGM
C) DRM
D) All of the above

106 Cost of Tools & Plant worth Rs. 10 lakhs can be charged to
A) Capital
B) DF
C) DRF
D) Revenue

107 DRMs can enter into Service Contracts up to a limit of
A) Rs. 50 Cr
B) Rs. 75 Cr
C) Rs. 100 Cr
D) Rs. 150 Cr

108 Performance Guarantee percentage in Service Contracts
A) 5%
B) **10%**
C) 15%
D) 20%

109 Security deposit for Service Contracts
A) 2.5%
B) 5%
C) 10%
D) **None**

110 In SOP, if there is no mention regarding finance concurrence, then

A) Finance concurrence is not required
B) Finance concurrence is required
C) Executive can decide on Finance concurrence
D) None of the above

111 Authority competent to grant extension of time for completion of contract

A) Accepting authority
B) Contract signing authority
C) One level above accepting authority
D) Executive concerned

112 GST stands for

A) Service Tax
B) VAT
C) Excise Duty
D) Goods and Services Tax

113 GSTR 9 is a

A) Bi monthly return
B) Annual return
C) Quarterly return
D) Monthly return

114 ITC stands for

A) Input Tax Credit
B) Indian Tax Council
C) International Transport Control
D) None of the above

115 As per Accrual Accounting System, Ambulance as a Fixed Asset will be shown under which of the following Fixed Asset Register –

a) Details of Vehicles
b) Details of Plant, Machinery & Equipments
c) Details of Medical Equipments
d) Will not be shown as Fixed Asset

Answer : c

116 In Indian Railways Financial Statements & discourse, the term "Earnings" is replaced by

a) Revenue

b) Receivables

c) Remittances

d) None of the above

Answer : a

117 MERS portal has been recently made operationalised for

a) For digitally facilitating "Inter-Railway Transfer of Assets without financial adjustment"

b) For the purpose of receiving miscellaneous earnings and/or receipts such as way leave charges, lease charges, dues from State Governments and PSUs, etc.

c) For digital submission of Accrual Based Financial Statements to Railway Board

d) a and c both

Answer : b

118 Under the Centralized Integrated Payment System, a mandate is given to which of the following banks to credit various Beneficiaries' accounts on behalf of Indian Railways.

a) Reserve Bank of India

b) IDBI Bank

c) State Bank of Maharashtra

d) State Bank of India

Answer : d

119 CIPS facilitates payment to various beneficiaries only through following mode

a) Cheque Payment

b) Digital mode

c) Cash payment mode

d) All of the above

Answer : b

120 When money received and realised by Cash Office is accounted for in IPAS, debit is given to which head of Account in General Cash Book

a) Cheques & Bills

b) Remittance into Bank

c) Either of Abstract X, Y or Z

d) Concerned Demand Head

Answer : b

121 Inter-Government Adjustment transactions are always settled through

a) RBI NGP

b) SBI

c) both a and c

d) none of the above

Answer : a

122 Inter-Railway and Intra-Railway transactions are always settled through
a) by always holding TC meetings

b) through ERECON

c) both a and b

d) only a

Answer : b

123 When an accredited Bank delays remittances of Railway Receipts to Railway's Account beyond maximum permissible period,
a) Penal interest is levied

b) Penal interest is not levied

c) Banks are never accredited and authorised to handle Railway Receipts

d) None of the above

Answer : a

124 MERS stands for
a) Monthly Earning Records Statement

b) Major Earnings Reporting Stations

c) Miscellaneous E-Receipts System

d) None of the above

Answer : c

125 While compiling Account Current, it should be ensured that the Voted and Charged Expenditure
a) is booked and exhibited distinctly wherever required

b) single figure is shown by merging Voted Expenditure and Charged Expenditure

c) only Voted Expenditure is shown

d) only Charged Expenditure is shown

Answer : a

126 Plan Head - 5300 has been recently renamed as

a) Passenger and Other Railway Users' Amenities

b) Freight Users' Amenities

c) Railway Users' Amenities

d) Customer Amenities

Answer : d

127 While compiling Account Current, it should be ensured that all transactions involving fraction of rupee are

a) never brought into account

b) brought into account by ignoring only the fraction part

c) brought into the account by rounding off to the nearest rupee

d) brought into the account by rounding off to the nearest 50 paisa

Answer : c

128 Allocation Source "RRSK" means

a) Rashtriya Rail Sanraksha Kosh

b) Railway Rural Service Kosh

c) Rail Road Service Kosh

d) None of the above

Answer : a

129 RRSK is utilised for financing

a) Safety related works

b) Deposit Works

c) Private Siding Works

d) All of the above

Answer : a

130 The Revenue Transactions and Capital Transactions of Railway are required to be classified into

a) Commercial Lines and Private Lines

b) Strategic Lines and Private Sidings

c) Commercial Lines and Strategic Lines

d) No classification required

Answer : c

131 Which of the following is Strategic line

a) Wardha - Nanded

b) Bhuj - Naliya

c) Miraj - Latur

d) All of the above

Answer : b

132 Operating Ratio is a

a) percentage of Working Expenses to Earnings

b) percentage of Earnings to Working Expenses

c) percentage of Revenue Expenditure to Capital Expenditure

d) difference between total Expenditure and total Earnings

Answer : a

133 Which of the following statement is correct

a) No Reappropriation is permissible between Voted and Charged allotments

b) No Reappropriation is permissible between Revenue Grant and Works Grant

c) No Reappropriation is permissible between Civil Grants and Revenue Grant

d) All of the above

Answer : d

134 What does Annexure I to Appropriation Accounts denotes

a) Statement showing Irregular Reappropriations

b) Statement of Defects in Budgeting

c) Statement showing percentage of Working Expenses to Earnings

d) Statement showing Expenditure relating to Strategic Lines

Answer : a

135 Which of the following statement is/are true

1) The transfer of funds, originally assigned for expenditure on a specific object to supplement the funds sanctioned for another object is called Reappropriation.

2) Annexure J to Appropriation Account shows a Statement of Important Misclassification and other mistakes detected

3) Charged Expenditure is subjected to the approval of President of India

4) Annexure H to Appropriation Account shows a Statement of Losses and Ex Gratia payments above Rs.5 lacs

a) 1 and 3
b) 2 and 4
c) 1, 3 and 4
d) 1, 2, 3 and 4

Answer : d

136 Find the odd one out from the following

a) EBR

b) DF

c) RRSK

d) DRF

Answer : a

137 An amount Rs.5000/- is recovered from the employee against the head of account "Interest on HBA". However, the credit is wrongly allocated to the head of account "Interest on Motorcycle Advance". This error will be rectified by passing which of the following JV-

a) Interest on HBA Dr. 5000

—Interest on Motorcycle Advance Cr. 5000

b) Interest on HBA Dr. (-)5000

—Interest on Motorcycle Advance Cr. (-)5000

c) Interest on Motorcycle Advance Dr. (-)5000

—Interest on HBA Cr. (-)5000

d) Interest on HBA Cr. 5000

–Interest on Motorcycle Advance Cr. (-)5000

Answer : d

138 House Building Advance is disbursed by Railway to its employee from the allotment received for

a) Revenue Grant

b) Works Grant

c) Civil Grant

d) Staff Benefit Fund

Answer : c

139 Payment of Dividend to General Revenue has been stopped due to

a) The source "Capital" on which Dividend was hitherto payable, is now financed from Railway's own Revenues.

b) The source "Capital" has been discontinued for financing expenditure

c) merger of Works Budget with Revenue Budget

d) merger of Railway Budget with General Budget

Answer : d

140 Presently, after the receipt of Budget Grant for a financial year, the same is reviewed subsequently in following Budgetary stages

a) only at August Review Stage

b) August Review, Revised Estimate & Budget Estimate Stage & Final Modification Stage

c) RE-BE stage and Final Modification Stage as August Review is now discontinued

d) only at Final Modification Stage

Answer : c

141 Which of the following is correct

a) Submission of Appropriation Account of Civil Grant is discontinued

b) The Appropriation Account of Civil Grant is prepared for disbursements from Staff Benefit Fund

c) The Appropriation Account of Civil Grant is prepared for Loans & Advances, Pre-partition Payments and Interest on Debt & other obligations.

d) None of the above

Answer : c

142 The balances under Debt and Remittance Heads are depicted in

a) Annual Appropriation Account of Civil Grant

b) Debt Head Report

c) Pink Book

d) All of the above

Answer : b

143 When it is said that the Operating Ratio of a Railway is 95, what does it means

a) To earn Rs. 100, Railway has expended Rs.95

b) To earn Rs. 95, Railway has expended Rs. 100

c) 9.5 percent of Railway's Locos, Coaches & Wagons are in excellent working condition

d) None of the above

Answer : a

144 What does Annexure F to Appropriation Accounts denotes

a) Statement of Un-Sanctioned Expenditure

b) Statement of Expenditure on Important Open Line Works and New Constructions

c) Statement of Estimated and Actual Credits or Recoveries

d) Statement of Expenditure financed from Open Line Works Revenue

Answer : c

145 Open Line Works Revenue (OLWR), as a source of allocation to finance expenditure under Demand no. 16 is

a) presently being abolished

b) presently utilised to finance expenditure under Plan Head "New Lines"

c) presently utilised to finance Staff Benefit Fund

d) presently utilised to disburse House Building Advance

Answer : a

146 What does "IF' in EBR(IF) stands for

a) International Financing

b) Institutional Financing

c) Investment Financing

d) Internal Financing

Answer : b

147 Contra JV is generated in IPAS for

a) transferring Capital items brought to account through Revenue Book to Capital Account and vice-versa

b) for refreshing the data related to MCR

c) a and b

d) None of the above

Answer : a

148 Transactions are routed in General Cash Book through

a) JV

b) CO7 & MCR

c) ERECON

d) All of the above

Answer : b

149 Payment through CIPS cannot be processed if

a) UTR no. of Beneficiary is not available

b) IFSC code & Account no. of Beneficiary is not available

c) MICR code of Beneficiary's Bank is not available

d) All of the above

Answer : b

150 Which of the following Statement is correct

a) Block Account depicts figures in unit of Rupees

b) Block Account depicts totals to the end of the year (Since Commencement)

c) Block Account is shown separately for Commercial Lines & Strategic Lines

d) All of the above

Answer : d

151 Approximate Account Current is

a) submitted to Railway Board fortnightly

b) submitted to Railway Board annually

c) submitted to Railway Board monthly

d) compilation of Approximate Account Current is discontinued

Answer : d

152 The term “Inventory Credits”, shown in Detailed Demands for Grants - Railways under “Assets-Acquisition, Construction and Replacement”, includes Credits pertaining to

a) Stores Suspense

b) Workshop Manufacturing Suspense

c) Misc. Advance Capital

d) All of the above

Answer : d

153 Payment of Interest Component of Lease Charges to IRFC is booked to

a) Revenue Grant “Operating Expenses - Traffic”

b) Works Grant Minor Head 22-Lease Charges

c) Revenue Grant “Operating Expenses - Rolling Stock & Equipments”

d) None of the above

Answer : a

154 Expenditure on “Nirbhaya Funded Projects” is allocated to

a) Plan Head 64-Other Specified Works

b) Plan Head 81-MTP

c) Revenue Grant “Misc.Working Expenditure”

d) All of the above as per merits of the case

Answer : a

155 The frequency of submission of Actual Account Current to Railway Board is

a) Weekly

b) Fortnightly

c) Monthly

d) Yearly

Answer : c

156 DF(3) includes expenditure booked on

a) Passenger and other Railway Users Amenities Works

b) Staff Amenities Works

c) Safety Works

d) Unremunerative works for improvement of operational efficiency

Answer : d

157 Appropriation Accounts, at Zonal Railway level are signed by

a) PFA and FA&CAO(F&B)

b) PFA and GM

c) PFA and PDA

d) PFA and PCE

Answer : b

158 Find the odd one out

a) Abstract Estimate

b) Project Abstract Estimate

c) Revised Estimate and Budget Estimate

d) Construction Estimate

Answer : c

159 What is regarded as an instrument of Parliamentary Financial Control

a) Railway Budget

b) Debt Head Report

c) Monthly PCDO

d) All of the above

Answer : a

160 Find the odd one out

a) Annexure A - Statement of Un-Sanctioned Expenditure

b) Annexure D - Statement of Expenditure on important Open Line Works and New constructions

c) Annexure C - Statement showing Remission and Abandonment of Claims to Revenue

d) Annexure W - 14 Statement of Staff Strength and Expenditure on Construction Organisation and Workshops

Answer : d

161 Which of the following Zonal Railways have Strategic Lines

a) NR, NFR, NWR and WR

b) NCR, NER, WR and WCR

c) NCR, NER, ER and ECR

d) NCR, NER, SCR and SECR

Answer : a

162 Which of the following Statements is/are correct

a) Presentation of Budget on a scheduled date is a Constitutional obligation

b) Projections for “Credits or Recoveries” are excluded in Budget Estimates

c) Projections for “Charged Expenditure” are excluded in Budget Estimates

d) All of the above

Answer : a

163 The revenue liabilities of the railway for a month, which are not payable within the same month, are brought to account as working expenses for the month by taking contra credit to which of the following heads

a) Traffic Account

b) Demands Payable

c) Demands Recoverable

d) Other Railways

Answer : b

164 The transactions brought to account in the books of the railway under the various railway heads of account are, after the closing of accounts for each financial year, summarised in the form of a handy compilation called

a) Annual Statement of Voted and Charged Expenditure

b) Debt Head Report

c) Finance Account

d) Part II Statement of Block Account (Including Loan Account)

Answer : c

165 National Pension System (NPS) has been introduced w.e.f.

a)31-12-2003

b)01-04-2004*

c)01-04-2003

d)01-06-2008

166. NPS was introduced by Central Government and it is

Mandatory for all new recruits to Central government Service on or after 1st April 2004 except armedforces *

Mandatory for all new recruits to Central and State govt. service on or after 1st April 2004

Mandatory for all new recruits to Central , State govt. service and autonomous PSUs on or after 1st April 2004

Optional to all employees of central, State and PSUs.

167. A govt.sector employee under NPS is eligible for normal pension

a)on attaining 60 years of age in case of Normal retirement *

b)on attaining 58 years,

c)eligible for pension for the completed years,

d)eligible only for the NPS Corpus.

168.As per the current rules an NPS Subscriber is permitted to defer their account i.e.,continue in the NPSupto

a) 70 years of age
b) 75 years of age*
c) 80 years of age
d) 65 years of age.
e)

169 NPS is now regulated by

a)NPS Trust,

b)PFRDA Act 2013*

c)NSDL

d)Axis bank.

170 Withdrawals from NPS Fund

is permitted

a)Three times in a year,

b) Three times during entire service of the subscriber*

c) 10 times during the service,

d) No limit

171 NPS subscriber is permitted to withdraw at a time a maximum amount of

a. 50 % of the total accumulations including own and govt.contribution with appreciation,

b. 25 % of own contributions without appreciation,*

c. 100 % of total balance,

d. As per the requirement of the NPS subscriber.

172 The dependent relatives of the deceased NPS subscriber is entitled to

the following options a)Either Provisional Family pension under Railway

Pension Rules as per basic pay or NPS Corpus,*

b) NPS corpus and Provisional family Pension,

c) Only NPS Corpus,

d) Only Provisional family pension.

173

Employees appointed under NPS on or after 01-04-2004 not entitled for

a) qualifying service while moving to other Govt services ,

b) No qualifying service is counted,

c) only 50% of the service considered for qualifying service,

d) Qualifying service counted at the discretion of the other Govt dept.

174 On superannuation of NPS employee (i.e.,at the age of 60 years) he is entitled for refund of

a) 40% of the corpus ,

b) 60% of the corpus *

c) 80% of the corpus,

d) 100% of the corpus

175 If an NPS subscriber opts to exit from the scheme before superannuation, i.e., premature exit, he hasto provide

a) 40% of corpus for purchase of annuity,

b) 80% of the corpus for purchase of annuity*

c) 100% of the corpus for purchase of annuity

d) Free to avail full refund of corpus.

176 Currently a NPS subscriber and Govt., has to contribute at the following percentage compulsorilytowards NPS

a) Employee 10% of the basic pay plus DA an d Employer also 10% of the basic pay plus DA,

b) Employee 10% of his basic pay plus DA and employer 14% of the basic pay

plus DA *

c) Employee and employer at 14% of the basic pay plus DA

d) Employee 14% of his Basic pay plus DA and employer 10% of the basic pay plus DA

177 An NPS subscriber in Govt service has got the option to change

a) Investment choices of pension fund i.e.to alter the percentages of investments in equities,corporatebonds and Govt.bonds as per the directives in this regard by PFRDA ,as per the age of NPS subscriber*.

b) No option to change the investment pattern,

c) Option to change the percentage of investment in equities,

d) Option to change the percentage of investment Govt.Bonds and Corporate bonds.

178 Uploading of NPS subscription s is made on the

a) 1st day of the subsequent month of recovery i.e.,subscription for Jan.2022 is uploaded
on 1st day ofFeb.2022,

b) On the last day of the month for which the subscription is pertaining to,*

c) on the 5th day of the subsequent month of the recovery,

d)

10th day of the subsequent month of

recovery.

179 Authorization of NPS withdrawals are

made by

a)Executive unit,

b)Accounts Officer i.e.,PAO*,

c)PRAO,

d)Both by Executive and Accounts officer .

180. Provisional Family pension to the dependent relatives of deceased NPS employee is disbursed by a)Concerned bank where the dep relatives are having the bank account,

b) NPS section /unit where the deceased NPS subscriber was in service before his death,through NEFT*

c) Directly by Pension section as in the case of death of regular employees governed by PF rules,

d) By money order by NPS Cell directly.

181. Life certificates in case of NPS Provisional Family Pension is collected by

a)NPS Section,

b)Concerned bank where the account is maintained*,

c)No life certificate is collected,

d)HQ office.

182. Pension to retired NPS subscriber is disbursed by

a)Concerned railway ,

b) NSDL,

c) Annuity provider appointed by PFRDA,*

d) railway Board.

183. Deposits of NPS subscription to NSDL is solely through

a)Cash,

b) Deposit of cheques,

c) through electronic mode i.e.,NEFT/RTGS*

d) None of the above.

184.Operationalization of New Pension Scheme(i.e.,actual working of NPS) is

a)01-04-2004,

b)01-06-2008 *

c)05-05-2009,

d)31-03-2003

185 initially NPS account was maintained by each railway like PF account till which date before transferring the same to the Trustee Banks

a)01-04-2005

b)31-03-2008,*

c)05-05-2009,

d)None of the above.

186 As per the latest guidelines in the case of Normal Retirement of a NPS subscriber ,lumpsum withdrawal allowed if the corpus is equal to or below:

a) 2 lakhs

b) 5 lakhs*

c) 10 Lakhs,

d) none of the above.

187 In case of Premature exit from NPS i.e., below 60 years of age,Lump Sum withdrawal from fund is permitted if the corpus is equal to or below:

a) 5 lakhs,

b) 2.5 lakhs,*

c) 10 lakhs,

d) 2 lakhs

188 In case of premature exit from NPS and the corpus is higher than Rs.2.5 lakhs,the NPS subscriber has to use the following percentage for purchase of Annuity:

a)40%,

b)80% *

c)60%

d)100%.

189 In case of unfortunate death of NPS subscriber ,the Lumpsum payable to the nominee/legal heir if thecorpus is less than or equal to :

a) 2 lakhs,

b) 5 lakhs*

c) 10 Lakhs,

d) 2.5 lakhs

190 Which Provident Fund Rules apply to
Railway servants
a) PPF b) SRPF* c) GPF d) NOTA

191 What is the maximum amount of DLI is given to family of deceased Rly employee
a) 25000 b) 45000 c) 60000 d) NOTA

192 How many years of service is required for taking PF Final withdrawl: a) 10 b) 15 c) 20 d) 30

193 How many completed years is required for purchasing a flat by the subscriber: a)15 b)10* c)20 d) NOTA

194 For Illness the PF withdrawl is allowed upto_____% of the amount standing at the credit ofthe subscriber
a)75% b) 50% c)90%* d) None

195 Which of the following is valid reason for PF withdrawl by a subscriber.
i. Purchase of consumer durables*

ii. Marriage of cousin sister
iii. Betrothal of friend
iv. NOTA

196 For renovation of ancestral house withdrawl from PF is allowed upto % of the amountstanding at the credit of the subscriber.
a) 75% b) 80% c) 90% d) NONE

197 How many years before superannuation a Rly servant is allowed to withdraw 90% of theBalance from PF without assigning any reason.
a) One yearb) Two Years c) Five years d) Ten years

198 What was the Rate of Interest of PF in December 2021
a) 8.10% b) 8.00% c)7.10% d) 7.00%

199 The PF ledger transfer between division is done through
a. Inter Rly b) Intra RLY c)Zonal Rly d . None

200 For the working of DLI how many years balance at the credit of subscriber preceeding themonth of his death has to be considered.
a) 5 years b) 3 years c)2 years d) 1 year

201 The percentage of deduction of PF on basic pay is :-a) 1/10 b) 1/12* c) 1/15 d)1/20

202 Interest is credited to PF account :-
a) Once a year* b) Twice a year c) Thrice a year d) Five years

203 Balances on Funds under SBF is credited with interest rate a)5% b) 3% c)2% d) 1%

204 For SBF, if the committee desires to incur expenditure on any object which is for the benefit of staff the matter is referred to_____whose decision is final.
a) CPO* b) GM c) DRM d) None

205 Temporary PF Advance cannot be taken unless____% earlier PF advance is repaid.a) 30% b) 40% c) 50%* d) 60%

206 SBF is utilized for the benefit of
a) Non Gazetted staff* b) Gazetted officers c)Retired Rly

servants d) None

207 Check Sheet in PF is :
a) General Book* b) Subsidiary book c) Supporting document to check transaction
d) Journal Voucher.

208. Actuarial Assessment will be required for which of the following?

a) Pension accounting* b) Asset Renewals c) Operations and maintenance d) None of the above

Chapter 7

Sr. No	Question	Answer
1	The payment of compensation to railway employees by the railway administration for injury by accident is governed by:	A
Options	A) The Employees Compensation Act, 1923 B) The payment of Wages Act, 1936 C) Rights of Persons with Disabilities Act, 2016 D) The Workmen Compensation Act, 1986	
2	Which of the following statements is/are INCORRECT regarding Employees Compensation Act, 1923?	B&C
Options	A) Compensation is payable for accidents arising out of and in the course ofemployment. B) Compensation is payable for injuries resulting due to influence of drink ordrug. C) Compensation is payable for partial disablement for a period up to 3 days. D) There must be a casual relationship between the accident and theemployment.	
3	In case of death of a railway servant due to accidents arising out of and in the course of employment, compensation will be paid to the dependents as defined in	C
Options	A) The Railway Servants (Pass) Rules, 1986 B) The Railway Services (Pension) Rules, 1993 C) The Employees Compensation Act 1923 D) None of these	
4	The employer shall not be liable to pay such compensation under Employees Compensation Act, 1923 in the following cases: Which of the statements is INCORRECT.	D
Options	A) For injuries that does not result in total or partial disablement for a periodexceeding 3 days. B) For injuries (not resulting in death) resulting due to influence of drink ordrug. C) For willful disobedience of order for securing security. D) None of the above	
5	As per the Factories Act, after how many years should the factory premises be painted and refurbished?	C
Options	A) Two years B) Ten years C) Five years D) One year	

6	Which section deals with payment of wages to workman pending proceedings in higher courts in the Industrial Disputes Act?	A
Options	A) 17B B) 17 C) 17A D) All of the above	
7	The arbitration award shall remain in operation for a period of_as mentioned in the Industrial Disputes Act	D
Options	a) 5 years b) 2 Years c) Three years d) 1 Year	

8	What is the age limit for engagement of unreserved candidates as Act Apprentices for training on Railways?	C
Options	A) Candidates should have completed 18 years of age and should not havecompleted 25 years as on the cut-off date for receiving application B) Candidates should have completed 15 years of age and should not havecompleted 28 years as on the cut-off date for receiving application. C) Candidates should have completed 15 years of age and should not havecompleted 24 years as on the cut-off date for receiving application D) Candidates should have completed 18 years of age and should not havecompleted 28 years as on the cut-off date for receiving application	
9	Employment of children is prohibited in occupations and processes mentioned in	A
Options	A) Schedule of Child Labour (Prohibition and Regulation) Act B) Schedule of Right of Children to Free and Compulsory Education Act C) Schedule-II of Child Labour (Prohibition and Regulation) Act D) Schedule of Code on Wages	
10	The appropriate Government shall review or revise minimum rate of wagesordinarily at an interval not exceeding years.	B
Options	A) 3 years B) 5 years C) 2 year D) 6 years	
11	In terms of Minimum Wages Act, which of the following is NOT a category ofworkers?	A
Options	A) Expert B) Skilled C) Semi-skilled D Highly Skilled	
12	The Factories Act 1948 impose statutory obligation on the Railway Administrations to provide and maintain canteens in Railway Establishments, which are governed by the Factories Act and employ more than 250 persons. The provision of canteen in all other Railway Establishments is provided under:	D
Options	A) Organized Workers Social Security Act, 2008 B) The Railway Act, 1989 C) Employee's Compensation Act, 1923 D) None of the above	

13	A Railway servant was killed in a bus accident during the course of employment. His family members may claim compensation under	D
Options	A) The Motor Vehicle Act B) The Employees Compensation Act, 1923 C) Both (a) and (b) D) Either under (a) OR under (b)	
14	In which year did the Industrial Disputes Act come into operation?	B
Options	A) 1949 B) 1947 C) 1953 D) 1963	
15	To which settlement machinery can the central government refer the disputes under rule 81-A?	C
Options	A) Conciliation B) Arbitration C) Adjudicator D) Supreme Court	
16	Before the Industrial Disputes Act was implemented in the year 1947, which act took care of the industrial disputes?	C
Options	A) Labour Management Relations Act, 1947 B) Royal Commission on Labour, 1934 C) Trade Disputes Act, 1929 D) None of the above	
17	The bill passing Rule 81-A has made two new institutions for the prevention and settlement of industrial disputes, i.e. Work Committees and __	C
Options	A) Arbitration B) Commission on Labour C) Industrial Tribunal D) Adjudication	
18	Schedule II of the Employees Compensation Act 1923 deals with	B
Options	A) Age factor for calculating the amount of compensation B) List of persons who are included in the definition of 'Employee' C) List of occupational diseases D) List of injuries Deemed to Result in Permanent Total Disablement	
19	If there are_____numbers of employees, then the employer has to provide a canteen	B
Options	A) 50 B) 250 C) 350 D) 750	
20	As per Section 2 of the Factories Act, who will be called as an adult?	D
Options	A) A person who has completed 21 years of age B) A person who is less than 19 years of age C) A person who has completed 24 years of age D) A person who has completed 18 years of age	
21	No child who has not completed his____year shall be required or allowed to work in any factory	C
Options	A) 18th B) 15th C) 14th D) 21st	
22	The name "Child Labour (Prohibition and Regulation) Act, 1986," was changedto "Child and Adolescent Labour (Prohibition and Regulation) Act, 1986," in	D

	the year _____	
Options	A) 2004 B) 2010 C) 2012 D) 2016	
		D
23	Adolescent means a person who Has completed his 14th year of age but has not completed his____year	
Options	A) 21 B) 14 C) 19 D) 18	
24	No adolescent shall be employed or permitted to work in any of the _ occupations or processes set forth in the Schedule.	D
Options	a) Unsafe B) Unhealthy C)Dangerous D) Hazardous	
25	How many members does a conciliation board consists of as per the appropriate government?	A
Options	A) Chairman and 2 or 4 other members B) Chairman and 1 more member C) Chairman and 5 or 64 other members D) Chairman and 10 other members	

(A)Goods & Services Tax related Objective Question

1. What is the full form of GST?

A) Goods and Supply Tax B) Goods and Services Tax

C) General Sales Tax D) Government Sales Tax

Answer: B

2. GST was implemented in India from

A) 1st January 2017 B) 1st April 2017

C) 1st March 2017 D) 1st July 2017

Answer: D

3. In India, the GST is based on the dual model GST adopted in:

A) UK B) Canada

C) USA D) Japan

Answer: B

4. GST is a consumption of goods and service tax based on

A) Development B) Dividend

C) Destiny D) Destination

Answer: D

5. The number of structures in India's GST model is?

A) 6 B) 4

C) 3 D) 5

Answer: B

6. The maximum rate for CGST is?

A) 28 B) 12

C) 18 D) 20

Answer: D

7. The maximum rate applicable for SGST/UTGST is?

A) 28 B) 14

C) 20 D) 30

Answer: C

8. GST rates applicable on goods and services are:

A) 0% 5% 12% 18% 26% B) 0% 6% 12% 18% 28%

C) 0% 5% 12% 18% 28% D) 0% 5% 12% 16% 28%

Answer: C

9. Taxes that are levied on any Intra-State purchase are?

A. IGST B. CGST and SGST

C. SGST D. SGST

Answer : B

10. What does "I" in IGST stands stand for?

A) Internal B) Integrated

C) Internal D) Intra

Answer: B

11. What is the full form of GST?

A. Goods & Sales Tax B. Goods & Services Tax

C. Goods & Section Tax D. None of the above

Answer: B

12. The full form of hsn code in gst is

A. Home Shopping Network B. Harmonised System Number

C. Harmonised System of Nomenclature D. None of the above

Answer : D

13. The concept of Goods and Services Tax (GST) originated from which country?

A. Canada B. Germany

C. Britain D. United States

Answer: Canada

14. Which of the following tax was abolished by GST?

A. Corporation tax B. Income tax

C. Service tax D. Wealth Tax

Answer: C

15. Who is the head of GST Council?

A. Shashikant Das B. Narendra Modi

C. Nirmala Sitharaman D. President FICCI

Answer: C

16. Which constitutional amendment has been done to pass the GST bill?

A. 115th B. 122nd

C. 120th D. 101st

Answer: B

17. What does “I” in IGST stands stand for?

A. Internal B. Integrated

C. Internal D. Intra

Answer: B

18. Goods and service tax is ____.

A. Consumption based B. Both supply and consumption based

C. Supply based D. None of the above

Answer: A

19. Tax Collected at Source at the rate of 2% is applicable in the case of _____.

A. any GST dealer B. Government Departments

C. E-commerce operators D. Composite dealer

Answer: D

20). In India GST came effective from July 1st, 2017. From which country India has borrowed Dual GST Model?

a) USA b) Australia c) Canadian d) China e) Japan

Answer: (C).

21) Which of the following country is the first one to implement GST to reduce tax-evasion?

a) USA b) France c) China d) Switzerland e) Germany

Answer: (B). France implemented GST in 1954. 22).

Presently how many countries have implemented GST?

a) 102 b) 120 c) 140 d) 160 e) 180

Answer: (D).

23). The country with highest GST Rate in the world is

a) Greece b) China c) USA d) Australia e) India

Answer: (E). India has the maximum tax slab (28%) compared to other countries.

24). The country with second highest tax slab i.e. 27% is:

a) Australia b) Netherland c) Argentina d) Ireland e) South Korea

Answer: (C). Argentina has the second highest tax slab 27%

25). Indian GST model has how many bands of tax rates?

a) 3 b) 4 c) 5 d) 6 e) 2

Answer: (B). In India GST model has 4 rate structure. They are 5%, 12%, 18% and 28%

24). How many types of GST in India?

a) 2 b) 3 c) 4 d) 5 e) 6

Answer: (B). Central GST (CGST), State GST (SGST) and IGST are three types of taxes.

25). In IGST,

10. I stands for a) International b) Internal c) Integrated d) Intra e) Innovation

Answer: (C).

26). The tax IGST charged by ___Government.

a) Central b) State c) Concerned department d) Both a and b e) All a, b and c

Answer: (A).

Accounting Reform related Objective Question

27.) What CA means in Accounting Reforms

(A) Current Assets
(B) Current Account

(C) Cash Assets

(C) Cash Account

Ans : A

28.) CL means

(A) Current Liquidity
(B) Current Liability
(C) Cash Liability
(D) Cash Loan

Ans: B

(29.) FAR means

(A) Finance Assets Ratio

(B) Fixed Assets Register

(c) Financial Accrued Accounting

(D) Fixed Annual Return

Ans: B

(30) What is the Accounting Reforms means ?

(A) Statement on cash-based accounting system
(B) Statement of real accounting procedure

(c) Accounting of banking based system

(D) Accounting of zonal railway based system

Ans: A

(31) For this Accounting Reform purpose in which zonal railway pilot Project were started in

(A) North Western Railway (NWR)
(B) Central Railway (CR)

(C) South East Central Railway (SECR)

(D) Northern Railway (NR)

Ans: A

(32) For this Accounting Reform purpose in which workshop pilot Project were started

(A) Rail Coach Factory (RCF)
(B) Diesel Locomotive Works (DLW)
(C) Rail Wheel Factory (RWF)
(D) Rail Coach Factory (RCF)

Ans : A

(33) Which organization Indian Railways in collaboration for executatlion of Accounting Reform

(A) Institute Institute of Chartered Chartered Accountant Accountant of India – Accounting Research Foundation (ICAI ARF)
(B) Federation of Indian Chambers of Commerce & Industry - FICCI
(C) Confederation of Indian Industry (CII)
(D) Indian Railway Catering and Tourism Corporation – IRCTC

Ans: A

(34) In Which budget speech Hon'ble Finance Minister elaborated the entire Accounting Reforms project.

(A) 2017- 18 Budget speech
(B) 2016-17 Budget speech
(C) 2018-19 Budget speech
(D) 2015-16 Budget speech

Ans: A

(35) Accounting Reform set up project started in which Railway headed by CPM/AR

(A) Western Railway
(B) Central Railway
(C) Northern Railway (D) Southern Railway

Ans: B

(36) Which component taken for Accounting Reform project

(A) Loss, Profit, Income, expense
(B) Loan, Investment, Assets, Liability

(C) Income Expense Assets Liability

(C) Trial Balance, Profit, Loss, Balance Sheet

Ans: C

(37) Codal Life of Microwave Equipment is provided as

(A) 10-12 years
(B) 09-10 years
(C) 05-06 years
(D) 12-15 years
Ans: D

(38) Codal Life of Walkie-Talkie/VHF is provided as

(A) 5-8 years
(B) 3-4 years
(C) 2-3 years
(D) 4-5 years

Ans: A

(39) If useful life of building has expired then it should be valued at

(A)Rs. 01/-

(B)Rs. 02/-

©Rs. 500/- (D)Rs.

1000/-

Ans: A

(40) Has depreciation is charged on CWIP in AR ?

(A) Yes
(B) No
(C) Can't say
(D) Not in the above

Ans : B

(41) Asset should be transferred from CWIP to fixed asset register, once asset got complete and put to use.

(A) True
(B) FALSE
(C) Can't say
(D) Not in the above Ans: A

(42) Was the assets received as a gift the cost calculated in AR is

(A) Rs. - Zero
(B) Rs. - On market rate
(C) Rs. - Calculated after depreciation
(D) Rs. - Not in above

Ans: A

(43) As a part of the pilot study, a Comprehensive Scope Evaluation Report (CSER) has been prepared by

(A) FICCI
(B) CII
(C) ICAI ARF
(D) Finance Ministry

Ans: C

<u>Budget MCQs</u>

1) Re-appropriation of funds from one source to another source is within the powers of-

(A) Railway Board (B) GM

(C) PHOD (D) DRM

Ans: A

2) Re-appropriations sanctioned at zonal level are-

a. Reflected in budget VPN b. Sanction memoranda is issued

c. Associate finance concurrence is taken

(A) a only correct (B) b only correct

(C) b & c correct (D) All are correct

Ans: D

3) Re-appropriation is NOT permissible between-

a. Different grants

b. Capital, railway funds, safety fund

c. Voted and Charged

(A) All are correct (B) b only correct

(C) c only correct (D) a & c are correct

Ans: A

4) Re-appropriation from/to or among works under plan head 21, requires sanction of

(A) DRM (B) PHOD

(C) GM (D) Railway Board

Ans: D

5) Under revenue expenditure re-appropriation of funds from/to staff primary Units is within the powers of

(A) Personal sanction of GM (B) PHOD

(C) DRM (D) None of the above

Ans: D

6) Irregular re-appropriations are reflected by Audit in which Annexure of the Appropriation Accounts?

(A) Annexure H (B) Annexure I (C)

Annexure J (D) Annexure K

Ans: B

7) Separation convention of 1924 on railways is the result of recommendations of which Committee?

(A) Kunzru Committee (B) Prakash Tandon Committee

(C) Rakesh Mohan Committee (D) Acworth Committee

Ans: D

8) Railway Budget merged with General Budget from which Financial Year?

(A) 2017-18 **(B) 2016-17**
(C) 2015-16 (D) None of these

Ans: A

9) In works, safety expenditure is financed from which source of finance?

(A) DF-I

(B) DF-II

(C) DF-III

(D) DF-IV
Ans: D

10) Miscellaneous receipts are shown against which Major head?

(A) 1001
(B) 1002
(C) 1003

(D) 3001

Ans: A

11) Capital Outlay on IR - Commercial lines is budgeted under which Major head?

(A) 3006

(B) 3075

(C) 5001

(D) 5002
Ans: D

12) IR expenditure on Policy formulation, Direction, Research and Other Miscellaneous organizations is budgeted under which Major head?

(A) 3001
(B) 3006

(C) 3075

(D) 1001

Ans: A

13) Indian Railways Revenue expenditure on Commercial lines is budgeted under which Major head?

(A) 1001

(B) 3001

(C) 3002
(D) 3006

Ans: C

14) How many Demands for Grants are allotted for Ministry of Railways after merger of Railway Budget with general Budget?

(A) 1 (B) 2

(C) 3

(D) 4

Ans: A

15) Which of the following constitute Inventory Budget of IR under Capital segment?

a. Stores Budget

b. WMS budget

c. Misc. Advance (Capital)

d. Works Budget

(A) a (B) b

(C) a,b,c
(D) a,b,c,d

Ans: C

16) Demand for Grant number assigned for Railways in 2022-23 is

(A) 80

(B) 82

(C) 85
(D) None of these

Ans:C

17) Ordinary Working Expenses are budgeted in how many Sub Major heads?

(A) 3

(B) 11
(C) 16

(D) None of these

Ans: A

18) On Zonal railways, payment towards interest component of lease charges is budgeted under which Sub Major head of Major head 3002?

(A) Sub Major head 7
(B) Sub Major head 8

(C) Sub Major head 9

(D) Sub Major head 10

Ans: A

19) Examples of Charged expenditure

(A) Pay and allowances of C&AG
(B) Any award decreed by court of law

(C) None of these

(D) Both A & B
Ans: D

20) As per Art 113(2) of Constitution of India, Budget estimates are presented to Parliament in the form of

(A) Demands for Grants
(B) Abstract Estimate

(C) Appropriation Accounts

(D) Finance Accounts

Ans: A

21) On Zonal railways, Budget process starts in which month?

(A) November

(B) September
(C) August

(D) December

Ans: B

22) Grants will be allotted through Budget Orders, after

(A) Submission of Demands for grants to Parliament

(B) Obtaining Vote of Parliament

(C) Passing of Appropriation bill in Parliament
(D) None of these

Ans: C

23) Unspent Budget allotment is

(A) Carried forward next year

(B) Revenue grant lapses, while Capital grant is carried forward to next year

(C) Both revenue and capital grants are available for that financial year only
(D) None of these

Ans: C

24) Expenditure spent in excess of grant is regularised by Parliament after tabling of

Appropriation accounts and this is called

(A) Spending limit

(B) Budget order

(C) Expenditure order

(D) Excess grant Ans: D

25) Budget is a

(A) Managerial document

(B) Constitutional document

(C) None of these

(D) Both A & B
Ans: D

26) Based on the Revised estimate projections, where additional grants are required, the same will be communicated separately after obtaining vote of Parliament. These are called

(A) Additional grants

(B) Supplementary grants
(C) Excess grants

(D) Original grants

Ans:B

27) Under which Article of Constitution of India, charged expenditure is not subjected to Vote of Parliament?

(A) 112(1)

(B) 113(1)
(C) 113 (2)

(D) 115(1)

Ans: B

28) Revenue Credits are to be reflected under which Primary Unit as minus figures?

(A) 33

(B) 52

(C) 98
(D) 99

Ans: C

29) For POH and other repairs of the home railway, budget to accept the debits is asked under which Primary Units of Revenue budget?

(A) PU 34 (wages) & PU 35 (materials)
(B) PU 33

(C) PU 63 (wages) & PU 64 (materials)

(D) PU 99

Ans: A

30) For POH and other repairs pertaining to foreign railway, budget to accept the debits is asked under which Primary Units of Revenue budget?

(A) PU 34 (wages) & PU 35 (materials)

(B) PU 33

(C) PU 63 (wages) & PU 64 (materials)
(D) PU 99

Ans: C

31) NPS, Government Contribution is budgeted under which SMH and PU?

(A) SMH 11 and PU 99

(B) SMH 11 and PU 08
(C) SMH 09 and PU 08

(D) SMH 1 and PU 08

Ans: B

32) Appropriation Accounts are prepared in which form?

(A) A.1106

(B) E. 1212

(C) F.403
(D) S.1302

Ans: C

33) As a system of reporting back to Parliament (PAC), Railways submit these accounts for scrutiny of C&AG

(A) Finance Accounts

(B) Capital and Revenue Accounts

(C) Account Current

(D) Appropriation Accounts

Ans: D

34) Appropriation Accounts compare the Actual expenditure with the grants

(A) Voted by Parliament

(B) Voted by Parliament and appropriations sanctioned by President

(C) Sanctioned by President

(D) None of these

Ans: C

35) In Appropriation Accounts variation should be explained between

(A) Original Grant and Actual Expenditure

(B) Original Grant plus Supplementary Grant and Actual Expenditure
(C) Final Grant and Actual Expenditure

(D) Supplementary Grant and Actual Expenditure

Ans: B

36) Which of the following is NOT part of Appropriation Accounts?

(A) Percentage of Working expenses to Gross earnings

(B) Statement of Uneconomic branch lines
(C) Statement of credit to Capital for Retired assets

(D) Annual statement of stores transactions

Ans: B

37) Unsanctioned expenditure is reflected in appropriation account under,

(A) Annexure A
(B) Annexure B

(C) Annexure C

(D) Annexure D

Ans: A

38) Consolidated Appropriation Accounts of Indian railways are signed by

(A) GM & PFA

(B) GM

(C) Chairman, Railway Board

(D) CRB &FC (Railways)
Ans: D

39) The balance sheet of any organization represents:

(A) Asset Statement

(B) Statement of Financial Position
(C) Statement of Profit and Loss Account

(D) Cash Book Balance

Ans: B

40) Which fund is described as "Reservoir of Government Money" ?

(A) Public Account of India

(B) Deposit with RBI

(C) Consolidated Fund of India

(D) Central Government Treasury

Ans: C

41) One of the options is not example of Charged expenditure

(A) Salary of Cabinet Secretary

(B) Judgement/award of Court

(C) Pay & allowance of C&AG

(D) Pay & allowance of Chief Election Commissioner

Ans: A

42) First two digits in classification/allocation of erstwhile Demand No. 16 is _____

(A) Demand Number

(B) Source of Finance

(C) Plan Head

(D) Activity

Ans: B

43) First two digits in Revenue classification shows _____

(A) Source of Finance

(B) Erstwhile SMH

(C) Single Demand Number 83 (for 2020-21 FY)

(D) Activity

Ans: B

44) Last two digits in Revenue/Capital classification shows_____

(A) Main activity

(B) erstwhile Demand Number

(C) Sub activity

(D) None of these (Primary Unit - Object of expenditure)
Ans: D

45) Medical reimbursement of Railway Employees is charged to SMH _____

(A) Erstwhile SMH 9

(B) Erstwhile SMH 1

(C) Erstwhile SMH 7

(D) Erstwhile SMH 8

Ans: A

46) Contractual payment under Works demand is charged to PU_____

(A) 3 (B) 4

(C) 5

(D) 6

Ans: A

47) Plan Head 65 stands for_____

(A) Training HRD

(B) Other specified works

(C) Customer ameneties

(D) Lease asset payment of capital component

Ans: A

48) Plan head for customer amenities is _____

(A) 52

(B) 53

(C) 64

(D) 65

Ans: B

49) Fees and Honorarium is booked to Revenue PU_____

(A) 13

(B) 14

(C) 16

(D) 21

Ans: B

50) Children education allowance is charged to PU_____

(A) 21

(B) 22

(C) 25

(D) 30

Ans: C

51. In case of disabled children, a woman employee can avail Child Care Leave (CCL) till the children reaches the age of ---------

a. 18
b. 22
c. 25
d. Any age

52. In a calendar year, Child Care Leave can be availed upto a maximum of
a. 2 spells
b. 3 spells
c. 5 spells
d. Any number of spells

53. In each spell, Child Care Leave cannot be granted for a period less than

a. 5 days
b. 10 days
c. 15 days
d. 1 month

54. If a dependent family member of Government servant is Covid positive and is in Home quarantine, Govt servant shall be granted
a. Commuted Leave
b. APL
c. Special CL
d. None of the Above

55. Additional Post Allowance will be admissible only if the duration of the additional charge exceeds
a) 30 days
b) 45 days
c) 60 days
d) 90 days

55. An employee formally appointed to hold full charge of the duties of the post on a similar/same level as his own post in addition to the duties of his own post, he is entitled to Additional Post Allowance @
a. 5%
b. 10%
c. 15%
d. 20%

56. Additional Post Allowance can be drawn upto a maximum period of
a. 45 days
b. 60 days
c. 90 days
d. 180 days

57. Procurement of Laptop for serving Officers will be allowed only after completion of --------
-
Years from the last purchased date.
a. 3
b. 4
c. 2
d. Can be purchased once the last purchased one gets out of service

58. The rate of contribution payable on account of leave-salary, during the active period of Foreign service is

a) 7%
b) 9%
c) 11%
d) 13%

59. Leave salary in respect of leave taken by a Railway employee while in Foreign service will be borne by a

a. Employee himself
b. Railways
c. Borrowing organisation
d. Waived off

60. Interest on overdue/unpaid contributions for leave salary or pension while on deputation on foreign service is

a. Five paise a day per Rs.100
b. Four paise a day per Rs.100
c. Three paise a day per Rs.100
d. Two paise a day per Rs.100

61. In respect of the employees covered under the Old Defined Benefit Pension Scheme, the monthly contribution of pension during the active period of foreign service w.e.f. 01.04.2019 will be ____ on the basic pay of the post held by the officer at the time of proceeding on foreign service

a. 14%
b. 18%
c. 14% plus DA admissible
d. 18% plus DA admissible

62. In case of Deputation within the same station, Deputation allowance will be payable at the following rates of Basic Pay subject to a maximum of Rs.4500 p.m.
a. 5%
b. 10%
c. 11%
d. 15%

172. In case of deputation involving change of station, the Deputation (Duty) Allowance will be payable at the following rate of Basic pay subject to a maximum of Rs.9000 p.m.

a. 5%
b. 10%
c. 11%
d. 15%

176. The minimum period of service for eligibility for promotion within Group 'C' in the immediate lower grade should be
a. 1 year
b. <u>2 years</u>
c. 3 years
d. 4 years

63. The % of Basic Pay which is considered for calculating the **pay element** in **Running** Allowance for **running staff** under the Railway Services (Revised **Pay**) Rules, 2016 for computation of the specified benefits excluding retirement benefits.

a. 5%
b. 10%
c. 20%
d. 30%

64. From which level of VII CPC is an employee from Accounts department promoted to in Group B?

a. **Level 9**

b. Level 10

c. Level 8

d. Level 7

65. From which level of VII CPC is an employee from all departments other than Accounts & RPF departments promoted to in Group B?

a. **Level 8**
b. Level-7
c. Level- 6
d. Level-9

66. What is the multiplication factor for arriving at VII CPC Pay?

a. 2.57
b. 2.54
c. 2.32
d. 2.00

67. To determine the sanctioning powers of an Investigation of arrears claim of Pay and allowances, the total amount claimed by an employee is bifurcated into
a. Upto 5000 and more than 5000
b. Upto 10000 and more than 10000
c. Upto20000 and more than 20000
d. Upto25000 and more than 25000

68. To determine the sanctioning powers of an investigation of arrears claim of Pay and allowances, the total period of the claim is bifurcated into
a. Upto 1 year or over1 year
b. Upto 2 years orover 2 years
c. Upto 3 years or over 3 years
d. Upto 5 years or over5 years

69. All investigation of arrears claims of Pay and allowances preferred after the expiry of the prescribed period for preservation of records which are required for verification should be
a. Investigated
b. Rejected
c. Referred to Railway Board
d. Referred to GM

70. In case, for the period of an investigation arrears claim beyond 3 years exceeds 10000, it requires sanction of
a. Railway board
b. GM/AGM
c. PHOD/CHOD/HOD
d. JA Grade

71. If the distance between the old headquarters and the new headquarters is more than 1000 Kms, the joining time admissible is ---------- days.

a. 10 days
b. **12 days**
c. 7 days
d. 5 days

Chapter 8

Q1.	In Service contracts, two packet systems is applicable for tenders costing			
	(A)	Above Rs. 50 Lakh	(C)	Above Rs. 10 Crores
	(B)	Above Rs. 20 Lakh	(D)	Above Rs. 1 Crores
	Answer	Above Rs. 50 Lakh		
Q2.	NIF stands for			
	(A)	National Integration fund	(C)	National information fund
	(B)	National Investment fund	(D)	New investment fund
	Answer	National Investment fund		
Q3.	MERS (Miscellaneous E-Receipt System) Portal has been developed by CRIS in			

	Coordination with SBI, to receive_____ through digital mode.			
	(A)	Marginal Earning	(C)	Miscellaneous Earning
	(B)	Miscellaneous Expenditure	(D)	Management Expense
	Answer	Miscellaneous Earning (RBA No. 67/2021)		
Q4.	For Better Comprehension and Coverage of Both Passenger and Freight Customer, an ACS No. 152 has been introduced and renamed Plan Head 5300 of Finance Code Volume 2 as _____			
	(A)	Customer Amenities	(C)	Passenger Amenities
	(B)	Coaching Amenities	(D)	Staff Amenities
	Answer	Customer Amenities (RBA No. 46/2021)		
Q5.	Against mobilization advance payable , Total maximum limit of contract			

	value is			
	(A)	10%	(C)	20%
	(B)	15%	(D)	25%
	Answer	10%		
Q6.	Both Techincal& Financial Eligibility Criteria is required for Work Above Rs._____?			
	(A)	Rs. 50 Crores	(C)	Rs. 50 Lakhs
	(B)	Rs. 1 Crores	(D)	Rs. 5 Lakhs
	Answer	Rs.50 Lakhs (GCC-July,2020 Section 10.4)		
Q7.	IR-WCMS Stands For_____.			
	(A)	Indian Railway Work Contract Maintenance System	(C)	Indian Railway Work Construction Management System
	(B)	Indian Railway Work Contract Management System	(D)	Indian Railway Work Construction Maintenance System
	Answer	Indian Railway Work Contract Management System		
Q8.	For direct acceptance of tender, which remark is incorrect			
	(A)	For direct acceptance tender, no Tender Committee is required.	(C)	Negotiation can be done with L1 only.
	(B)	L1 can be bypassed.	(D)	None of the above
	Answer	L1 can be bypassed.		
Q9.	In Order to Promote Traditional Knowledge of Indian Medical System of Healthcare, GOI has Introduced a separate Ministry of AYUSH in 2014, in the similar line Indian Railway has introduced a Separate Account Head for all the related Expenditure Mention the Sub Major Head for the above.			
	(A)	SMH-09, Demand No. 11, Sub Head-290	(C)	SMH-10, Demand No. 12, Sub Head-290
	(B)	SMH-08, Demand No. 10, Sub Head-290	(D)	SMH-08, Demand No. 10, Sub Head390
	Answer	SMH-09, Demand No. 11, Sub Head-290 (RBA No. 27/2021)		
Q10.	To Protect the Interest of Contractors as well as Railways against the rising and declining Prices of Component, there is a provision of Price Variation Clause under 46A of GCC, PVC is only applicable for Contract more than Rs_____			
	(A)	Rs. 1 Crore	(C)	Rs. 10 Crores
	(B)	Rs. 5 Crores	(D)	Rs. 2.5 Crores

	Answer	Rs. 5 Crores		
Q11.	Plan Head for Plant & Machinery is _____			
	(A)	PH-4100	(C)	PH-3100
	(B)	PH-3300	(D)	PH-4200
	Answer	PH-4100		

Q12.	GM can sanction Material modification upto value			
	(A)	Rs. 1 Crore	(C)	Rs. 2.5 Crore
	(B)	Rs. 5 Crore	(D)	Rs. 5 Crore
	Answer	Rs. 2.5 Crore		
Q13.	LD-Liquidated Damages for Delayed Supply, Upper limit and Weekly limit for above is _____ of PO Value.			
	(A)	10% & 0.5% of price per week or part of the week	(C)	5% & 0.1% of price per week or part of the week
	(B)	15% & 0.5% of price per week or part of the week	(D)	10% & 0.1% of price per week or part of the week
	Answer	10% & 0.5% of price per week or part of the week		
Q14.	Primary Unit for CGST, SGST, UTGST & IGST is _____ for Ordinary Working Expense.			
	(A)	72, 73, 74 & 75	(C)	50, 51, 52 & 53
	(B)	62, 63, 64 & 65	(D)	20, 21, 24 & 25
	Answer	PU-72, 73, 74 & 75		
Q15.	Merger of Railway Budget with General Budget in the financial year			
	(A)	2015-16	(C)	2017-18
	(B)	2016-17	(D)	2018-19
	Answer	2017-18		
Q16.	GFR stands for			
	(A)	General Financial Rules	(C)	General Finance Reforms
	(B)	Govt. Financial Rule	(D)	Govt. Financial Role
	Answer	General Financial Rules		
Q17.	Works for Ordinary Repairs & Maintenance and Petty Work of Zone normally comes under Piece Work Contract or Zonal Work, the value of each Work Order Relating to the above Contract should not increase from Rs. _____ and the Period for above is _____.			
	(A)	Rs. 10 Lakhs & One year (1st July to 30th June)	(C)	Rs. 5 Lakhs & One year (1st July to 30th June)
	(B)	Rs. 10 Lakhs & One year	(D)	Rs. 10 Lakhs & One year (1st April

		(1st January to 31st December)		to 31st March)
	Answer	Rs. 10 Lakhs & One year (1st July to 30th June)		
Q18.	Audit is _____function in Govt. of India			
	(A)	Management	(C)	Constitutional
	(B)	Accounting	(D)	Financial
	Answer	Constitutional		
Q19.	To Speed up the process of awarding tenders, thereby work can be executed without loss of time, the process of constituting Tender Committee can be skipped, and this can be done by Selection Grade, Junior Administrative Grade or Senior Scale (Independent Charge) for Work UptoRs._____.			
	(A)	Rs. 50 Lakhs	(C)	Rs. 5 Lakhs
	(B)	Rs. 10 Lakhs	(D)	Rs. 1 Crores
	Answer	Rs. 50 Lakhs.		
Q20.	The following one is not Civil Head			
	(A)	HBA Interest	(C)	Income Tax Recovery
	(B)	GIS Recovery	(D)	NPS Contribution from employee
	Answer	NPS Contribution from employee		
Q21.	A Statement showing items of Misclassification and other Mistakes either detected by Statutory Audit or by Accounts is Reflected in _____.			
	(A)	Annexure J	(C)	Annexure L
	(B)	Annexure K	(D)	Annexure M
	Answer	Annexure J		
Q22.	Maximum EMD in WORKS Tender is			
	(A)	Rs. 2 Crores	(C)	Rs. 1 Crores
	(B)	Rs. 50 Lakhs	(D)	Rs. 2.5 Crores
	Answer	Rs. 1 Crores		
Q23.	As Per ACS No. 50 of Indian Railway Code for Engineering Department-2012, a new Clause is inserted E1316A , a new concept of CMB has been emerged for provisional Payment to the Contractors. The Contractor's Measurement Book is to be filled by _____ and the Provisional Payment has been restricted to _____% of amount of Work Done.			
	(A)	Contractors and 75%	(C)	Gazetted Officer and 75%
	(B)	Supervisory Staff and 75%	(D)	Any Railway Employee above Level - 5 and 75%
	Answer	Contractors and 75%		
Q24.	In Zonal Railway,who is responsible for preparation and submission of works programme			

	(A)	CPDE	(C)	PCOM
	(B)	PCE	(D)	GM
	Answer	PCE		
Q25.	IRPSM stands for_____.			
	(A)	Indian Railway Project Sanctions and Management	(C)	Indian Railway Programme Sanctioned and Management
	(B)	Indian Railway Project Sanctioned and Maintenance	(D)	Indian Railway Programme Sanctioned and Maintenance
	Answer	Indian Railway Project Sanctions and Management		
Q26.	Works Programme Coordinator at Railway Board level is			
	(A)	Member Finance	(C)	Member Infrastructure
	(B)	CRB & CEO	(D)	EDCE/G
	Answer	EDCE/G		
Q27.	IRFA transcation relate to			
	(A)	Wagons only	(C)	Locos and Coaches only
	(B)	Locos only	(D)	Coaches only
	Answer	Locos and Coaches only		
Q28.	Indian Railway is most Energy Efficient transport as compared to Road and Air modes, strengthening the Rail Network would help in reducing the Green House Gases, in order to contribute to nature and environment a Sou Moto action has been taken by Indian Railway to protect and contain the impact on Environment due to their Activities. Its implementation is maintained by _____ and its provision is of _____.			
	(A)	Environment and Housekeeping Management Wing of Zonal Railway and 1% of Environment Related	(C)	Entertainment and Hospitality Management Wing of Zonal Railway and 1% of Environment Related Work (ERW)

		Work (ERW)		
	(B)	Environment and Hospitality Management Wing of Zonal Railway and 1% of Environment Related Work (ERW)	(D)	Energy and Hotel Management Wing of Zonal Railway and 2% of Environment Related Work (ERW)
	Answer	Environment and Housekeeping Management Wing of Zonal Railway and 1% of Environment Related Work (RBA No. 2016/EnHM/13/02 Dt:- 13-05-2016)		

Q29.	IRCA debit chargeable to erstwhile demand No.			
	(A)	Demand No. 09	(C)	Demand No. 08
	(B)	Demand No. 10	(D)	Demand No. 10
	Answer	Demand No. 09		
Q30.	In lines with "Good Work should be Rewarded" Indian Railway has introduced a Section 17C in GCC-2020,July, in which Bonus is to be awarded to Contractor for Early Completion of Work, Maximum bonus can be awarded to a Contractor for work above _____ is _____.			
	(A)	20 Crores & 3% of Total Value of Work	(C)	10 Crores & 3% of Total Value of Work
	(B)	30 Crores & 5% of Total Value of Work	(D)	20 Crores & 5% of Total Value of Work
	Answer	20 Crores & 3% of Total Value of Work		
Q31.	Letter of Credit facility introduce in Indian Railway in the year			
	(A)	2016	(C)	2017
	(B)	2018	(D)	2019
	Answer	2018		
Q32.	VERBS stands for_____.			
	(A)	Virtual Engineering Rail Budget System	(C)	Virtual Engineering Rail Broadcast System
	(B)	VPN- Engineering Rail budget System	(D)	VPN-enabled Rail Budget System
	Answer	VPN-enabled Rail Budget System		
Q33.	Action on Force Majeure Clause can be initiated by			
	(A)	Purchaser/Railway only	(C)	Contractors/Sellers only
	(B)	Both A&B	(D)	None of the Above
	Answer	Both A&B		
Q34.	MSOP is initiative of			
	(A)	Railway Board	(C)	NitiAyog
	(B)	Transformation Cell	(D)	SC Railway
	Answer	Transformation Cell		
Q35.	OEM stands for_____.			
	(A)	Original Equipment Manufacturer	(C)	Optical Equipment Maintenance
	(B)	Optical Equipment Management	(D)	Original Enterprise Manufacturer
	Answer	Original Equipment Manufacturer		

Q36.	An Imprest is Standing advance of a Fixed Sum of Money placed at the disposal of an Individual (Officer or Supervisor) to meet Day to Day Official and Emergent Expense. Kindly Specify the limit upto which a petty Expense can be made in each case?

	(A)	Rs. 15000/-	(C)	Rs. 5000/-
	(B)	Rs. 10000/-	(D)	Rs. 1000/-
	Answer	Rs. 15000/- (RBA No. 2016/F(X)II/10/27 Dt:- 13-03-2018)		
Q37.	EPC Stands for			
	(A)	Engineering Procurement and Construction	(C)	Engineering, Procurement and Completion
	(B)	Engineering Payment Centre	(D)	Electronic Payment Centre
	Answer	Engineering Procurement and Construction		
Q38.	As per GCC, quantities operated more than 140% but below 150% will be paid at the rate of			
	(A)	98% of Accepted Rate	(C)	94% of Accepted Rate
	(B)	90% of Accepted Rate	(D)	96% of Accepted Rate
	Answer	96% of Accepted Rate		
Q39.	Total number of stages in Works Programme			
	(A)	2	(C)	4
	(B)	3	(D)	5
	Answer	4		
Q40.	The estimate of "Deposit Work" should invariably include _____ in addition to the cost of estimate			
	(A)	Profit at the prescribed rates	(C)	Departmental Charges at the prescribed rate
	(B)	D&G Charges	(D)	None of the above
	Answer	Departmental Charges at the prescribed rate		
Q41.	FAR Stands for			
	(A)	Finance Asset Register	(C)	Final Average Rate
	(B)	Fixed Asset Register	(D)	Fix Average Rate
	Answer	Fixed Asset Register		
Q42.	New Lines, GC, Doubling & Other Line capacity works - Detailed Traffic & Engineering Surveys should be carried out for works beyond _____			
	(A)	Rs. 5 Crores	(C)	Rs. 500 Crores
	(B)	Rs. 50 Crores	(D)	Rs. 100 Crores
	Answer	Rs. 5 Crores		

Q43.	What is the Minimum Rate of Return (ROR) is needed for justifying the Projects under DCF Technique ?			
	(A)	5%	(C)	15%
	(B)	10%	(D)	14%
	Answer	10%		
Q44.	All new line should be taken over by the Open Line organization within_____ from the date of opening of Goods traffic			
	(A)	12 Months	(C)	6 Months
	(B)	3 Months	(D)	9 Months
	Answer	6 Months		
Q45.	DCF stands for			
	(A)	Discounted Cash Flow	(C)	Discounted Credit Flow
	(B)	Discounted Cash Fund	(D)	Deep Cash Flow
	Answer	Discounted Cash Flow		
Q46.	Example of asset under ” Fiduciary Control” is			
	(A)	Permanent Track	(C)	Bridges
	(B)	Rolling Stock lease by IRFC	(D)	Building
	Answer	Rolling Stock lease by IRFC		

Q47.	Works Programme Co ordinator at Divisional Level is _____			
	(A)	DRM	(C)	SrDFM
	(B)	ADRM	(D)	Sr.DEN
	Answer	Sr.DEN		
Q48.	Annual Ceiling Limit for M&P items under OOT Work is			
	(A)	Rs. 50 Lakh	(C)	Rs. 2.5 Crores
	(B)	Rs. 1 Crore	(D)	Rs. 2 Crores
	Answer	Rs. 50 Lakh		
Q49.	PG shall be released to the Contractor after			
	(A)	Completion of the Physical Work & Maintenance Period if any	(C)	Completion of Physical Work
	(B)	Completion of the Physical Work plus 60 days	(D)	None of the above
	Answer	Completion of Physical Work		
Q50.	Fixed component as per PVC is _____			
	(A)	15%	(C)	25%
	(B)	20%	(D)	10%
	Answer	15%		

Q51.	Finance Concurrence is _____ for fixing the Cash Imprest			
	(A)	Required	(C)	Required in above Rs. 50000/-
	(B)	Not Required	(D)	Required in above Rs. 1 Lakh
	Answer	Required		
Q52.	Sole Arbitrator is appointed in claims not exceeding the value of _____			
	(A)	Rs. 1 Crore	(C)	Rs. 5 Crore
	(B)	Rs. 50 Lakhs	(D)	Rs. 10 Crore
	Answer	Rs. 1 Crore		
Q53.	In case of Subletting of Works, total value of work to be assigned to Sub Contractor (s) shall not be more than _____ of Total contract Value.			
	(A)	20%	(C)	25%
	(B)	50%	(D)	75%
	Answer	50%		
Q54.	Total no. of Digit for unique Project Id In IRPSM is			
	(A)	10	(C)	16
	(B)	12	(D)	14
	Answer	14		
Q55.	RCM stands for _____			
	(A)	Reverse Charge Mechanism	(C)	Reverse Credit Mechanism
	(B)	Reverse Charge Method	(D)	Retain Credit Mechanism
	Answer	Reverse Charge Mechanism		
Q56.	Limited Tender/ Special Tender can be invited with minimum			
	(A)	14 Day's Notice	(C)	21 Day's Notice
	(B)	7Day's Notice	(D)	None of the above
	Answer	14 Day's Notice		
Q57.	The first and foremost document in the Order of Precedence of Documents as Per 1.01 of GCC for Works, 2020 July is _____			
	(A)	IR Standard GCC updated with correction slips issued up to the date of inviting	(C)	Schedule of Items, Rates & Quantities
		Tender		
	(B)	Special Conditions of Contract	(D)	Letter of Award
	Answer	Letter of Award		
Q58.	Additional PG amounting to 5% for the excess value over the original contract value, if value of the contract increases by more than _____ of the Original Contract value.			
	(A)	10%	(C)	25%

	(B)	20%	(D)	30%
	Answer	25%		
Q59.	BOOT stands for _____			
	(A)	Built, Own, Operate &Trasfer	(C)	Built, Operate, Own & Transfer
	(B)	Brought, Own, Operate & Transfer	(D)	None of these
	Answer	Built, Own, Operate &Trasfer		
Q60.	A new concept of PMC is emerged in Indian Railway, it is Consultancy which Brings specialised skills and knowledge to assist Indian Railway by providing oversight & leadership in executing the project "from Planning to Completion". Abbreviate PMC.			
	(A)	Project Management Consultancy	(C)	Project Maintenance Consultancy
	(B)	Programme Management Consultancy	(D)	None of the above
	Answer	Project Management Consultancy		
Q61.	SPV stands for _____			
	(A)	Special Purpose Vehicles	(C)	Special Private Vehicle
	(B)	Separate Purpose Vehicle	(D)	Social Purpose Vehicle
	Answer	Special Purpose Vehicles		
Q62.	The Plan Head which accounts Capital component of Lease charges			
	(A)	2200	(C)	3100
	(B)	1100	(D)	2100
	Answer	PH-2200		
Q63.	Operating Ratio is the Number of Rupees to spent to earn every _____			
	(A)	Rs. 10/-	(C)	Rs. 1000/-
	(B)	Rs. 100/-	(D)	Rs. 500/-
	Answer	Rs. 100/-		
Q64.	Which one among the following is incorrect?			
	(A)	EMD is 2% of the value of work, if the work value is up to Rs. 1 Crore	(C)	If value of work is beyond Rs. 1 Crore, the EMD is Rs.2 Lakh plus 0.5 % of the excess of the estimated cost of work beyond Rs. 1 Crore subject to maximum of Rs. 1 Crore
	(B)	EMD of successful tenderer is retained as part of SD - Security Deposit	(D)	EMD is applicable to open tender only
	Answer	EMD is applicable to open tender only		
Q65.	PPP stands for_____			
	(A)	Public Private Partnership	(C)	Public Private Partners

	(B)	Private Public Partnership	(D)	Partnership of Public & Private
	Answer	Public Private Partnership		
Q66.	VGF stands for _____			
	(A)	Viability Government Fund	(C)	Viability Gap Finance
	(B)	Variable Gap Fund	(D)	Viability Gap Fund
	Answer	Viability Gap Fund		
Q67.	RRSK is being implemented w.e.f			
	(A)	2017-18	(C)	2020-21
	(B)	2018-19	(D)	2019-20
	Answer	2017-18		
Q68.	Sole Arbitrator shall be appointed within _____ from the day when a written and valid demand for Arbitration is recd. by the GM			
	(A)	60 Days	(C)	90 Days
	(B)	30 Days	(D)	45 Days
	Answer	60 Days		
Q69.	PH-2100 denotes			
	(A)	Railway Research & Design	(C)	Payment of Cap. Component of lease Charge
	(B)	Rolling Stock	(D)	Traction Distribution Work
	Answer	Rolling Stock		
Q70.	MCA stands for ? (in context of PPP)			
	(A)	Model Composition Agreement	(C)	Modern Concession Agreement
	(B)	Model Concession Acceptance	(D)	Model Concession Agreement
	Answer	Model Concession Agreement		
Q71.	Letter of Credit is applicable for e-tender o f works & services valuing above			
	(A)	Rs. 10 Lakhs	(C)	Rs. 25 Lakhs
	(B)	Rs. 1 Crore	(D)	Rs. 50 Lakhs
	Answer	Rs. 10 Lakhs		
Q72.	Contracts placed to promote indigenous development of new technology/techniques are knows as_____			
	(A)	Experimental Orders	(C)	Indigenous Orders
	(B)	Development Orders	(D)	None of the above
	Answer	Development Orders.		
Q73.	Two Packet Tendering system is adopted in case of			
	(A)	Single Tender	(C)	Limited Tender
	(B)	Open Tender	(D)	All of the above
	Answer	Open Tender		

Q74.	Financial Appraisal of projects is worked out using

	(A)	DCF Technique	(C)	CPM
	(B)	PERT	(D)	Depreciation method
	Answer	DCF Technique		
Q75.	A Deposit Work of Rs. 100Crore can be sanctioned by			
	(A)	CRB	(C)	MR
	(B)	RAILWAY BOARD	(D)	GM
	Answer	GM		
Q76.	Where do you find the overall picture of capital nature of expenditure incurred on			

	IR			
	(A)	Asset Register	(C)	Capital Account
	(B)	Block Account	(D)	None of the above
	Answer	Block Account		
Q77.	Allocate recoupment of an Imprest Bill received in Account Office for passing form Executives.			
	(A)	Imprest Suspense Head Dr., Cheques & Bills Cr.	(C)	Relevant Revenue Head Dr., Cheques & Bills Cr.
	(B)	Imprest Suspense Head Dr., Relevant Revenue Head Cr.	(D)	Relevant Revenue Head Dr., Imprest Suspense Head Cr.
	Answer	Relevant Revenue Head Dr.,Cheques& Bills Cr.		
Q78.	Minimum notice period of inviting open Tender costing up to Rs. 2 Crores.			
	(A)	30 Days	(C)	45 Days
	(B)	10 Days	(D)	60 Days
	Answer	45 Days		
Q79.	Minimum notice period for Quotations			
	(A)	7 Days	(C)	12 Days
	(B)	10 Days	(D)	None of the Above
	Answer	7 Days		
Q80.	Source Code of EBR-S			
	(A)	83	(C)	85
	(B)	84	(D)	86
	Answer	85		
Q81.	Which Type of Revenue Expenditure is Booked under PU-29?			
	(A)	Children Education Allowance	(C)	Leave Encashment
	(B)	Payment to Re-engaged	(D)	Cost of Material Purchased- Direct

		Staff, Officer and Consultant		
	Answer	Payment to Re-engaged Staff, Officer and Consultant		
Q82.	Electricity Energy bill, Traction as well as non Traction is now booked to which PU?			
	(A)	PU 30	(C)	PU 32
	(B)	PU 28	(D)	PU 31
	Answer	PU 30		
Q83.	Of the following, which is NOT an Adjustment transaction			
	(A)	Issue to maintenance Stores from a Store's Depot	(C)	Payment made by a nominated Railway, being accepted by consignee Railway
	(B)	Contract Payment to a State Electricity Board	(D)	Acceptance of a POH debit raised by a workshop for the work done.
	Answer	Contract Payment to a State Electricity Board		
Q84.	The object of maintaining of Revenue Allocation Register is to			
	(A)	Keep the HOD or Division informed of the progress of Capital Exp. vis a vis spending Limit	(C)	Keep the HOD or Division informed of the progress of Revenue Exp. vis a vis spending Limit
	(B)	Keep the GM informed of the progress of revenue exp vis a vis spending limit	(D)	Keep the DRM informed of the progress of revenue exp vis a vis spending limit
	Answer	Keep the HOD or Division informed of the progress of Revenue Exp.		

		vis a vis spending Limit		
Q85.	A monthly statement of receipts and expenditure for and to end of the month comparing with the Grant is put up to Unit Heads of Accounts Officer and also sent to Railway Board by PFA. This Statement is called_____			
	(A)	Account Current	(C)	Balance Sheet
	(B)	Monthly Financial Review	(D)	None of the Above
	Answer	Monthly Financial Review		
Q86.	The Model Schedule of Powers (MSoP) issued by Railway Board in 2017/2018 was significant because			
	(A)	It Brought about uniformity in Schedule of Delegation of Powers across Zonal Railways	(C)	This MSoP focused on IT integration on Zonal Railway for the first time.

	(B)	It Delegated all financial Power vested with the Railway Board to General Managers of Zonal Railways	(D)	It was based upon the GFR delegation of Govt. of India
	Answer	It Brought about uniformity in Schedule of Delegation of Powers across Zonal Railways		
Q87.	Work Contract are			
	(A)	Covered by IRS conditions of Contract	(C)	Covered by GCC
	(B)	Both (A) & (B)	(D)	None of the above
	Answer	Covered by General Condition of Contract		
Q88.	As per GCC, quantities operated more than 125% but below 140% will be paid at the rate of			
	(A)	98% of accepted rate	(C)	94% of accepted rate
	(B)	96% of accepted rate	(D)	90% of accepted rate
	Answer	98% of Accepted rates		
Q89.	Operating Ratio is an Index of _____?			
	(A)	Operating Performance	(C)	Financial Viability
	(B)	Budgetary Position	(D)	None of the above
	Answer	Financial Viability		
Q90.	In the case of Deposit Work for Private Parties, the departmental charges are lined at the rate of _____?			
	(A)	12.5%	(C)	15%
	(B)	10%	(D)	14%
	Answer	12.5%		
Q91.	GM's Power of Purchase of Imparted Stores is?			
	(A)	Rs. 25 Crores	(C)	Rs. 50 Crores
	(B)	Full Power	(D)	Rs. 40 Crores
	Answer	Full Power		
Q92.	GST is Calculated on_____?			
	(A)	Basic cost of the Material	(C)	Basic cost of the material and packaging charges
	(B)	Basic cost of the Raw Material	(D)	Basic Cost of the material + Forwarding Charges + Freight Charges
	Answer	Basic Cost of the material + Forwarding Charges + Freight Charges		
Q93.	Performance Guarantee of Service Contract is_____?			
	(A)	5%	(C)	2%

	(B)	10%	(D)	15%
	Answer	10%		
Q94.	The Detailed distribution of budget allotment made to railway administration is contained in _____Book?			
	(A)	Yellow Book	(C)	Green Book
	(B)	Pink Book	(D)	White Paper
	Answer	Pink Book		
Q95.	In case the Tender is accepted by Railway Board or GM, the Competent Authority for granting DP extension is _____?			
	(A)	PCMM	(C)	CMM
	(B)	GM	(D)	None of the above
	Answer	PCMM		
Q96.	Abstract N is used for booking of Expenditure of			
	(A)	Revenue Suspense	(C)	Appropriation of Funds
	(B)	Retirement Benefits	(D)	Staff Welfare
	Answer	Revenue Suspense		
Q97.	All the Revenue expenditure incurred in a month will be classified as per the accounting classification and recorded in a document comparing with the Proportionate Budget allotment, Name the Document_____?			
	(A)	Estimate Register	(C)	Revenue Allocation Register
	(B)	Monthly Finance Review	(D)	Work Register
	Answer	Revenue Allocation Register		
Q98.	Abstract K doesn't cover the expenditure of this _____ Department.			
	(A)	General Management	(C)	Security
	(B)	Compensation Claims	(D)	Catering
	Answer	General Management		
Q99.	A Suspense Account Balance is			
	(A)	Debit Balance	(C)	Both (A) & (B)
	(B)	Credit Balance	(D)	None of the above
	Answer	Both (A) & (B)		
Q100.	Pick correct order in Accounting Classification for Works			
	(A)	Source/Subhead/PlanHead/PU	(C)	Source/PlanHead/SubHead/PU
	(B)	Source/PU/Subhead/PlanHead	(D)	PlanHead/Source/PU/SubHead
	Answer	Source/PlanHead/SubHead/PU		

Establishment MCQ

1. Submitting of claims for Travelling Allowance is within…… days succeeding the date of completion of journey.
   (A)90 (B) 45 (C) 60 (D) 180

ANS (D)

2. The rates of daily allowance w.e.f 01.07.2017 on tour admissible for Employees in level 9-11 is Rs. ------
   (A)Rs. 800/- (B) Rs. 1000/- (C) Rs. 500/- (D) Rs. 900/-

ANS (D)

3.The rate of daily allowance w.e.f 01.07.2017 on tour admissible for Employees in level 5 & below is -------

(A) Rs. 800/- (B) Rs. 1000/- (C) Rs. 500/- (D) Rs. 900/-

ANS (C)

4.The rates of daily allowance w.e.f 01.07.2017 on tour admissible for employees in level 6 & 8 is Rs.--------

(A) Rs. 800/- (B) Rs. 1000/- (C) Rs. 500/- (D) Rs. 900

ANS (A)

5.The rates of daily allowance w.e.f 01.07.2017 on tour admissible for Employees in level 12 & 13 is Rs. -------

(A) Rs. 800/- (B) Rs. 1000/- (C) Rs. 500/- (D) Rs. 900/-

ANS (B)

6.The rates of daily allowance w.e.f 01.07.2017 on tour admissible for Employees in level 14 & above is Rs. -------

(A) Rs. 1200/- (B) Rs. 1000/- (C) Rs. 500/- (D) Rs. 900/-

ANS (A)

7.The rates of DA will go up by ------- every time the DA goes up by 50%.

(A) 50% (B) 25% (C) 100% (D) 20%

ANS(B)

8.The composite transfer grant (CTG) is admissible at the rate of ---- of last month's Basic Pay in case of transfer involving a change of station located at a distance of more than 20 Kms from each other.

(A) 100% (B) 80% (C) 50% (D) 25%

ANS(B)

9.With respect to the quantum of DA admissible to employees based on absence from HQs, which is not correct?

(A) Less than 6 hrs -30% of DA .
(B) More than 6 hrs but less than 12 hrs – 70% of DA .
(C) More than 12 hrs/each completed day 100% of DA. (D) Less than 6 hrs -50% of DA.

ANS(D)

10- W.e.f 01.07.2017 officers of RPF/RPSF are granted dress allowance of ---

(A) Rs. 20,000/- PM

(B)Rs.20,000/- Quarter

(C) Rs. 5000/- in every 6 month

(D)Rs. 20,000/- Per annum

ANS(D)

11-W.e.f 01.07.2017 personnel below officers rank of RPF/RPSF of IR are

granted dress allowance of------

(A) Rs. 10,000/- per month

(B) Rs. 5,000/- Quarter

(C) Rs. 18,00/- per month

(D) 10,000/- per annum

ANS(D)

12-W.e.f 01.07.2017 staff car drivers of IR are granted dress allowance of -

(A) Rs. 10,000/- per annum

(B) Rs. 5,000/- per annum

(C) Rs. 1800/- per month

(D) Rs. 20,000/- per annum

ANS(B)

13.W.e.f 01.07.2017 Nurses of IR are granted dress allowance of ------

(A)Rs. 10,000/- per annum

(B) Rs. 5000/- quarter

(C)Rs. 1800/- per annum

(D) Rs. 20,000/- per annum

ANS(C)

14-W.e.f 01.07.2017 rates of Dress allowance go up by 25% each time the DA goes up by -----

(A) 25% (B) 50% (C) 100% (D) 75%

ANS(B)

15-A Railway Employee can be permitted to avail Encashment of leave on average pay up to ---- days.

(A) 20 (B) 5 (C) 15 (D) 10

ANS(D)

16.The total leave encashed during the entire career shall not exceed ------- days.

(A) 60 (B) 50 (C) 70 (D) 100

ANS(A)

17-The amount of reimbursement of CEA is ------- per month.

(A) Rs. 2250/- (B) Rs. 3250/- (C) Rs. 2750/- (D) Rs. 6750/-

ANS(A)

18.The amount of reimbursement of Hostel subsidy is --------- per month.

(A) Rs. 2250/- (B) Rs. 4250/- (C) Rs. 2750/- (D) Rs. 6750/-

ANS(D)

19.The upper age limit for claiming CEA in case of Divyaang children is --------

years.

(A) 20 (B) 22 (C) 25 (D) 30

ANS(B)

20.The reimbursement of CEA/Hostel subsidy can be claimed for only for --

(A) Two children

(B) Two eldest children

(C) Three children

(D) Two eldest surviving children

ANS(D)

21.In case both the spouses are Government Servants, children education

allowance reimbursement can be claimed by -------

(A) Both (B) Only mother
(B) Only father (D) Only one of them

ANS(D)

22-What is the maximum amount of DCRG payable as per VII CPC?

(A) Rs. 20,00000/- (B) Rs. 40,00000/-

(C) Rs. 10,00000/- (D) buesa ls dksbZ ugha (None of the above)

ANS(A)

23-What is the rate of PF deduction from pay ?

(A) $1/12^{th}$ or 8.33% of Basic pay

(B) 5% of Basic pay

(C) 10% of Basic pay

(D)None of the above

ANS(A)

24-Employee of Group 'C' will get two set of passes when service is ---- years or more.

(A) 25 years

(B) 20 years

(C) 15 years

(D22 years

ANS(A)

25-40% additional pension of revised basic pension /Family pension will be given to employee if his age is from ------ years to less than ------- years.

(A) 90, 95

(B) 80, 85

(C) 95,100

(D) 100 years or above

ANS(A)

26.when breakdown allowance is permissible –

a. Delay of train b. Late coming of Loco Pilot

C. Changing of Track with block permission

D. Interruption in traffic

Ans- D

27.How many % of breakdown allowance is due when performing a single duty on the same day-

a. 200% b.150% c.100% d. 70%

Ans. C

28.How much Break down allowance will get to the employee who is working in Level -7

a. Rs.800 b. Rs.900 c. Rs. 1000 d. Rs. 1200

Ans. A

29. Which is the minimum distance from HQ for doing the break down duty to getbreakdown allowance

a. Minimum 8 Km b. Minimum 20 Km C. minimum 60KM D. At any distance

Ans- D

30. Which period is applicable to get night duty allowance during the night Working –

A.8 p.m to 4 a.m

B. 10 p.m to 06 a.m

C. 12 p.m. to 08 p.m

D. None of these

Ans-B

31.which formula is used to calculate night Duty allowance-

A.Basic pay+D.A B. Basic pay +D.A +100

C.Basic pay +D.A +200 D. (Basic pay +D.A)/200

Ans-D

32. Which period block is correct for leave encashment- A. 01-09-2008 ls 31-08-2010 B.- 01-07-2008 ls 30-06-2010

C. 01-04-2008 ls 31-03-2010D.01-01-2008 ls 31-12-2010

Ans- A

33.Whether in same financial year leave encashment can be availed –

A. No B. yes C. On approval of a officer D. on approval of DRM

Ans- B

34.The maximum DCRG amount as per 7th CPC is fixed –

A. 10,00,000/- B. 15,00,000/- C. 20,00,000/- D. 25,00,000/-

Ans-C

35. To calculate DCRG how much service is reckoned-

A. 29 years B.30 years C. 33/2years D. None of these

Ans-C

36. How much % of pension can be commuted –

A. 25% B. 33% C.40% D. None of these

Ans-C

37.After commutation of pension when it is restored- A.

After 10years B. After 15 Years C. Never

Ans-B

38.What is the colour of Second Class "A" privilege pass-

A. Pink B. Green C. Red D. Yellow

Ans- yellow

39.On which date Railway servant D&A Rules 1968 has been enforced- A.

01.01.1968 B. 01.08.1968 C.01.01.1968 D.01.12.1968

Ans-C

40. Which Standard Form is used to remove the Railway Servant-

A. SF-11 B. SF- 5 C. SF- 5 D. SF- 5

Ans- B

41. If appointing Authority is not available who will the appointing authority-a

A. Controlling Officer B. DRM C. GM D. PCPO

Ans- C

42. When casual labour can be governed under Railway Disciplinary Rules-

A. After completion of one year service
B. After completion of six month service
C. On attaining temporary status
D. After regulation in Railway Service

Ans-C

43.Which Form is used to suspend a Railway Employee-

A. SF- 1 B. SF- 2 C. SF- 3 D. SF- 4

Ans-B

44.If a railway suspended and minor penalty is served to him, the suspension period will be treated as-

A. Leave without pay B. Dies-Non C. Complete duty D. LAP

Ans-C

45. How much Subsistence allowance is granted in suspension period-

A. 40% of Basic Pay B. 50% of Basic Pay C. 60% of Basic Pay

D.None of these

Ans-B

46. Under which rule subsistence allowance is granted-

A. Rule 1342 R-2 B. Rule 1343 R-2

B. C. Rule 1350 R-2 D.None of these Ans- A.

47. How much maximum basic pay has been fixed in 7thCPC-

A. 2,00,000/- B. 2,25,000/- C. 2,50,000/- D. 3,00,000/-

Ans-C

48. What does NPA means in Railway Context-

A. New Pension Act 2004 B. Non performance Assests C.Non Practice Allowance D. None of These

Ans-C

49. What is the permissible time limit to appeal petition to the Revising Authority-

A. Within 60 days B. Within 45 days C.Within 90 days D.Within 30 days

Ans-B

50. If Railway Employee is placed under suspension on retirement date who will be the signing authority of charge sheet-

A. DRM B. GM C. PCPO D. Disciplinary Authority

Ans-D

51.What is the maximum Exgratia amount is permissible if a Railway employee dies while performing his duty-

A. 25,00,000/- B.30,00,000/- C.35,00,000/- D. 40,00,000/-

Ans-A

Q.52. How many CTG is payable?

A. 80% of Basic

B. 80% of (Basic+DA)

C. 80% of (Basic+DA+TPA)

D. 100% of Basic

Ans-A

Q.53. In which month increment is applied in 7th PC?

A. JanuaryB.July

C.A & B Both D.A or B

Ans-D

Q.54. How much is payable for Traveling Allowance in Level-09?

A. 800

B. 600

C.900

D.700

Ans-C

Q.55. Traveling Allowance is payable for staying outside the headquarters for 12 hours?

A. 100%

B. 70%

C. 30%

D. 130%

Ans-A

Q.56. The employee starts the journey at 23.20, arrives at Headquarters at 14.00 the next day, then traveling allowance is payable?

A. 30%+100% B.

100%+30%

C. 70%+100%

D. 30%+70%

Ans-A

Q.57. On which portal the retirement dues are prepare and paid?

A.Railnet

B.AIMS

C.HRMS

D.Google

Ans-C

Q.58. Full form of APAR?

A. Annual Performance Appraisal Report

B. Annual Personal Appraisal Report

C. Average Performance Appraisal Report

D. Average Personal Arrear Report
Ans-A

Q.59. On which portal the APAR is done?

A. Google B.HRMS C. Railnet D.AIMS

Ans-B

Q.60. What is IPAS ?

A. Webpage B.Software C. System D.Hardware

Ans-C

Q.61. Child Education Allowance is Payable ?

A.2250/- per month

B.6750/- per month

C.A & B Both

D.None of the above

Ans-A

Q.62. Payable for the children of railway employeein boarding schools?

A. Tuition Fees Only

B. Hostel Subsidy

C. A & B Both D. A or B

Ans-C

Q.63. Maximum Leave can be enchased?

A. 60 Days
B. 300 Days

C. 360 Days

D. 270 Days

Ans- C

Q.64. Income tax will be payable if the total salary of an employee from 01/04/2021 to 31/03/2022 is 5 lakhs.

A. None (कु छ नह)ं

B.12500

C.10000

D.25000

Ans-B

Q.65. How many digits are there in employee number?

A.8 B.9 C.10 D.11

Ans-D

Q.66. After how many years required for up-gradation from Level-08 to Level-09 in Railway Accounts Department?

A. 10 years

B. 04 Years

C. 05 Years

D. 12 Years

Ans-B

Q.67. What is the provision for up-gradation from level-08 to level-09?

A.Examination by Railway Board

B. Examination of A-III

C. Examination of A-IV

D. After Completion four Years

Ans-D

Q.68. What is not payable on promotion of employee after MACP in same level or higher level ?

A. Notional Increment

B. Promotional Increment

C. A & B Both

D. None of the above

Ans-B

Q.69. What is the pay scale on promotion to Sr.SO/Sr.TIA/Sr.ISA?

A.44900-142400

B. 47600-151100

C.47600-167800

D.47600-146700

Ans-B

Q.70. Full Form of RESS?

A. Railway Employee Self Service

B. Rail Employee Self Services

C. Railway Employee Self Services

D. Railway Employee Staff Service
Ans-A

Q.71. Full Form of AIMS?

A. Accounting Information Management System

B. Accountable Information Management System

C. Account Information Management System

D. Accounts Information Management System

Ans-A

72.How many MACP benefit will get Railway employee during whole service?

(A) 2, (B) 3, (C) 4 (D) None.

Ans- B

73. Full form of MACP .

(A) Modified assured career progression scheme

(B) Modified assured career programs scheme

(C) Model assured career progression scheme

(D) None

Ans- A

74. From which date the MACPS is effective?

(A) 01.09.2008 (B) 01.01.2006 (C) 01.08.2008 (D) 01.01.2008

Ans- A

75.Is pay fixation benefit will be given to employee on promotion after MACP?

(A) NO (B) Yes (C) Administration ground (D) None.

Ans- A

76. What is the Benchmark of MACP ?

(A) GOOD (B) Very Good (C) Outstanding (D) None

Ans- B

77.Whether Pay band would be changed at the time of grant of financial up- gradation under

MACP

(A) Yes (B) No (C) Both (D) None

Ans- A

78. What was given to Railway employee before MACP?

(A) ACP (B) CPC (C) ASP (D) None

Ans- A

79. Whether Adhoc appointment would be counted towards qualifying service for MACP?

(A) Yes (B) No (C) Sanction of Competent authority (D) None

Ans- B

80. Whether Deputation, foreign service, Study leave would be counted towards qualifying service for MACP?

(A) Yes (B) No (C) Leave to be sanctioned of Competent authority (D) None

Ans- C

81. Whether previous service in other department would be counted for MACP?

(A) Yes (B) No (C) Both A & B (D) None

Ans- A

82. Whether stepping up benefit to be given to senior employee during MACP scheme

(A) Yes (B) No (C) both (D) None

Ans- B

83.In which pay commission MACP Scheme Started?

(A) 6th (B) 5th (C) 4th (D) 7th

Ans- A

84.Employee has completed 15 years from appointment and last promotion 10 years completed then then 2nd MACP will be due.

(A) yes (B) NO (C) completion of 20 years (D) None.

Ans- A

85. Employee has completed 20 years service but penalty imposed then MACP is applicable.

(A) Completion of penalty (B) yes (C) No (D) None

Ans- A

86.How many members are nominated committee excluding chairman?

(A) 2(B) 3 (C) 4 (D) None

Ans- A

87.During a financial years, How many time screening committee are formed.

(A) 2 (B) 1 (C) 3 (D None

Ans- A

88. Whether training period is counted for MACP?

(A) Yes (B) NO (C) A&B (D) None

Ans- B

89.Whether reservation/roaster are being used under MACP?

(A) Yes (B) No (C) (A&B (D) None

Ans- B

90.How many %age temporary status casual labour will be calculated for MACP before regular employment?

(A) 50 % (B) 40 % (C) 60 % (D) None

Ans- A

91. Merging benefit will be given on an employee after 01.01.2006 then it will be counted for

MACPS.

(A) Yes (B) No (C) Administration approval (D) None

Ans- A

92. If any Railway employee will get three promotional benefit and working in same grade at last 10 years than whether applicable for MACP.

(A) Yes (B) No (C) Both (D) None.

Ans- B

93- If employee selected/Promoted through LDCE/GDCE on departmental quota then whether earlier service may counted for MACP

(A) Yes (B) No (C) Both (D) None Ans- A

94. Under which RBE No- provision of MACP is granted for promote employee through LDCE/GDCE quota.

(A) RBE-100/2012 (B) RBE-109/2012 (C) RBE101/2009 (D) None

Ans- A

95. Under which scheme financial up gradation will granted to Railway School teacher.

(A) CAS (B) ACP (C) MACP (D) None

Ans- A

96. After how many years completion Railway school teacher will got financial upgradation

(A) 8 (B) 10 (C) 12 (D) None

Ans- C

97. In which committee recommendation CAS was formed in 1989

(A) Dr. Banrji (B) Dr. Chattopadhyay (C) Dr. Upadhyay (D) None Ans- B

98. In which class of employee/officer are not entitled for financial up gradation under MACP

(A) Gr. –A (B) Gr-B (C) Gr-C (D) None

Ans- A

99. How many years of working report will be considered by Screening Committee under MACP?

(A) 3 (B) 4 (C) 2 (D) None

Ans- A

Q.n. 100. Maximum limits of 300 days of averages pay leave (LAP) is effective from

(A) 1st janauary 1996 (B) 1st July 1997 (C) 31st Aug 1997 (D) 31st June 1998 Ans:- (B)

Q.n.101:- When a Government servant applies for a specific kind of leave , the leave sanctioning authority does not have the power to

(a) Sanction (b) Refuse (c) Revoke (d) Alter

Ans:- (d)

Q.n.102:- From which date is the revised rate of monthly contribution in NPS at the rate of 14% by the Govt. effect :-

(a) 1.1.2019 (b) 1.2.2019 (c) 1.3.2019 (d) 1.4.2019

Ans :- (d)

Q.n.103:- In case of Railway servant who retire voluntarily after completing 20 years of qualifying service, the date of retirement shall be treated as

(a) Qualifying service (b) Non working (c) Non qualifying (d) non of these
Ans:- (b)

Q.n.104:- …… contribution shall be made during suspension under NPS.

(a) 5% (b) 10% (c) 15% (d) No

Ans:- (d)

Q.n.105 :- Maximum amount of Retirement Gratuity payable

(a) 10 Lakh (b) 15 Lakh (c) 20 Lakh (d) 25 Lakh

Ans:- (c)

Q.n106:- A Govt. servant who had reached maximum 300 days of 1st January, had availed earned leave for 8 days during August. How many days of Earned leave will shown his leave account as on 31st December
(a) 300 days (b) 300 + 15 days (c) 300+07 days (d) 292 days

Ans:- (c)

Q.n.107 :- A subscriber permitted a partial withdrawal from the pension fund under NPS , if he should have been in the NPS for a period of …….. from date of joining

(a) At least 2 years (b) At least 3 year (c) At least 4 years (d) At least 5 years
Ans:- (b)

Q.n.108:- …… times can withdrawal under NPS be allowed during entire tenure of subscription

(a) Minimum 3 times (b) Minimum 4 times (c) Maximum 3 times (d) maximum 5 times
Ans:- (c)

Q.n.109:- Re – deployment of medically decategorised staff can be made against

(a) Leave vacancy (b) Tenure post (c) Regular Cadre vacancy (d) None of these
Ans:- (c)

Q.n.110:- APAR of employee in Level 1 was introduced from year

(a) 2017-18 (b) 2018-19 (c) 2019-20 (d) 2016-17
Ans:- (b)

Q.n 111 :-For what period of absence, credit of LHAP shall be reduced by one day (a) 10 days

(b) 15 days (c) 17 days (d) 18 days
Ans:- (d)

Q.n 112 :-What period of Maternity Leave can be granted on account of miscarriage/abortion in entire carrier of female servant

(a) 30 days (b) 45 days (c) 60 days (d) 90 days

Ans:- (b)

Q.n 113 :- For how many days TA is payable in one time

(a) 60 days (b) 90 days (c) 120 days (d) 180 days

Ans:- (d)

Q.n 114:- In which year the Staff Benefit Fund (SBF) was implemented in the in the Railways

(a) 1925 (b) 1931 (c) 1935 (d) 1940

Ans:- (b)

Q.n 115:- which of the standard form is required to be used for issuing the order of Deemed

Suspension

(a) S.F - 1 (b) S.F – 2 (c) S.F – 5 (d) S.F – 11

Ans:- (b)

Q.n 116 :- Employees preceding on study leave are entitled for HRA for first …….. days without production of any certificate as per extent Rule

(a) 90 days (b) 120 days (c) 180 days (d) 200 days

Ans:- (c)

Q.n117:-The minimum pension as per 7th cpc pension scheme is

(a) 3000 (b) 3500 (d) 6000 (d) 9000

Ans:- (d)

Q.n 118:- The entitlement of Widow Pass is started w.e.f

(a) 12.03.1987 (b) 12.03. 1989 (c) 16.04.1990 (d) 16.04 1996

Ans:- (a)

Q.n 119:- How much penalty in case of loss of Gold pass

(a) 10950 /- (b) 20113/- (c) 25216/- (d) 26113/-

Ans:- (d)

Q.n 120 :- A Government servant who had 280 days LAP and 315 days LHAP then how many days leave encased at the time superannuation

(a) 290 days (b) 295 days (c) 300 days (d) 280 days

Ans:- (a)

Q.n 121:- Nursing staff of Railway Hospitals are not eligible to get which of the following allowances

(a) Nursing allowance
(b) washing allowance
(c) Night duty allowance
(d) Uniform allowance

Ans:- (c)

Q122. The time-limit for submitting of claims for Travelling Allowance is within ___ days succeeding the date of completion of journey.

(A) 90 (B) 45 (C) 60 (D) 180.

Ans.- C

Q 123.The rates of daily Allowance w.e.f. 1.7.2017 on tour admissible for Employees in level 09-11 is Rs_____

(A) Rs 800. (B) Rs 1000.

(C) Rs 500. (D) Rs 900.

Ans.- D

Q 124. The rates of daily Allowance w.e.f.1.7.2017 on tour admissible for Employees in level 5 & below is _____

(A) Rs 800. (B) Rs 1000

(C) Rs 500. (D) Rs 900

Ans.- C

Q 125.) The rates of daily Allowance w.e.f 1.7.2017 on tour admissible for Employees in level 6 to 8 is Rs _____

(A) Rs 800. (B) Rs 1000

(C) Rs 500. (D) Rs 900

Ans.- A

Q126.) The rates of daily Allowance w.e.f.1.7.2017 on tour admissible for Employees in level 12& 13 is Rs _____

(A) Rs 800. (B) Rs 1000

(C) Rs 500. (D) Rs 900

Ans.- B

Q127.) The rates of daily Allowance w.e.f. 1.7.2017 on tour admissible for Employees in level 14 & above is Rs _____

(A) Rs 1200 (B) Rs 1000

(C) Rs 500. (D) Rs 900

Ans.- A

Q128.) The pay level for determining the daily allowance entitlement is: _____

(A) Basic pay drawn in the appropriate pay level in the Pay matrix as per RS(RP) Rules 2016 including Non practicing allowances

(B) Basic pay drawn in the appropriate pay level in the Pay matrix as per RS(RP) Rules 2016 including special Pay only

(C) Basic pay drawn in the appropriate pay level in the Pay matrix as per RS(RP) Rules 2016 including special Pay and Non Practicing allowance

(D) Basic pay drawn in the appropriate pay level in the Pay matrix as per RS(RP) Rules 2016 and does not include Non practicing allowance or any other type of pay like special pay

Ans.- D

Q129.) The rates of CEA will go up by_____ every time the DA goes up by 50%.

(A) 50% (B) 25%

(C) 100% (D) 20%

Ans.- B

Q130.) The Composite transfer grant (CTG) is admissible at the rate of _____ of last month's Basic pay in case of transfer involving a change of station located at a distance of more than 20 Kms.

(A) 100% (B) 80%

(C) 50% (D) 25%

Ans.- B

Q131.) For claiming CTG, transferee/retirees needs to submit the _____documents.

(A) Proof of change of residence.

(B) Proof of journey

(C) Both the above documents specified in (A) & (B)

(D) Any one of the above documents specified in (A) & (B)

Ans.- D

Q132.) The Internal checks of TA Bills involves checking _____

(A) The controlling officer has signed the TA journals and the object of the Journey is mentioned and is in the interest of administration

(B) The timings of arrival and departure of trains from HQrs needs to counterchecked with timetable.

(C) The actual distance travelled is more than 8 kms from HQrs.

(D) The rate of TA admissible and the arithmetical accuracy.

(E) All the above.

Ans.- E

Q133.) With respect to the quantum of TA admissible to employees based on absence from HQrs which is not correct?

(A) Less than 6 hrs- 30% of TA.

(B) More than 6 hrs but less than 12 hrs-70% of TA.

(C) More than 12 hrs/each completed day.100% of TA.

(D) Less than 6 hrs- 50% of TA.

Ans.- D

Q134.) The salary Bill submitted to Accounts office for passing should be accompanied by _____

(A) Memorandum of difference.

(B) Scale check statement.

(C) Verified claims of the employees viz.TA/OT etc.included in the paybills and deduction/ recovery statements.

(D) All the above.

Ans.- D

Q135.) The scale check statement submitted by the pay bill unit will show_____

(A) The sanctioned strength of a Post.

(B) The Actual operated strength against the Post.

(C) The No. of vacant posts.

(D) All the above.

Ans.- D

Q136.) Scale Check Registers are maintained at _____office.

(A) Accounts Office. (B) Pay Bill units.

(C) Audit Offices. (D) A & B.

Ans.- A

Q137.) The internal check of establishment claims should be conducted _____

(A) with reference to the Indian Railway Codes.

(B) other authorized rules and regulations.

(C) the extant orders and sanctions.

(D) All the above.

Ans.- D

Q138.) For verification/confirmation of New Employee in IPAS, the establishment section of Accounts dept will check_____ (A) The order of Appointment.

(B) Certificates required by rule.

(C) All entries in Biodata viz. DOB,PAN, Aadhaar, bank details etc duly supported duly supported by Authentic records.

(D) All the above.

Ans.- D

Q139.) A Railway Employee can be permitted to avail Encashment of leave on Average pay upto_____days.

(A) 20 (B) 5

(C) 15 (D) 10

Ans.- D

Q140.) The total leave encashed during the entire career shall not exceed _____days.

(A) 60 (B) 50

(C) 70 (D) 100

Ans.- A

Q141.) A balance of atleast_____days of leave on Average Pay should be available to the credit in leave account after taking into account the period of encashment as well as the leave availed of.

(A) 10 (B) 40

(C) 20 (D) 30

Ans.- D

Q142.) The successive Leave encashment cannot be made before a minimum period of _____(block period) has elapsed.

(A) 4 Years (B) 1 Years

(C) 3 Years (D) 2 Years

Ans.- D

Q143.) For claiming reimbursement of CEA, the Govt employee should produce_____

(A) Bonafide certificate issued by the School for the academic year.

(B) Self attested copy of the report card.

(C) Self attested copy of the fee receipts for the entire academic year.

(D) Any one of the above.

Ans.- D

Q144.) The amount of reimbursement of CEA is _____per month.

(A) Rs 2,250/- (B) Rs 3,250/-

(C) Rs 2,750/- (D) Rs 6,750/-

Ans.- A

Q145.) The reimbursement of CEA/Hostel subsidy can be claimed for only for _____

(A) Two children. (B) Two eldest children

(C) Three children (D) Two eldest surviving children

Ans.- D

Q146.) The reimbursement of CEA/Hostel subsidy is admissible in respect of children studying from _____ classes before class one to 12th std.

(A) Three (B) Two

(C) One (D) None of the above.

Ans.- B

Q147.) In case both the spouses are Government servants, Children education allowance reimbursement can be claimed by _____

(A) Both (B) Only mother

(C) Only father (D) Only one of them

Ans.- D

Q148.) The amount of reimbursement of CEA in respect of differently abled children is _____

(A) Same as the amount admissible to normal children

(B) Double the amount admissible to normal children

(C) Triple the amount admissible to normal children

(D) 1.5 times the amount admissible to normal children

Ans.- B

Q149.) Transport allowance shall not be admissible to those employees_____

(A) Who have Not been provided with the facility of Government transport

(B) Who are travelling in their personal vehicles

(C) Who have been provided with the facility of Government vehicle

(D) None of the above

Ans.- C

Q150.) Transport allowance during tour will be admissible _____

(A) If absence does not cover any calendar month(s) in full, Transport allowance will be admissible for full month

(B) If absence covers full calendar month(s), Transport allowance will be admissible for 15 days

(C) Grant of Transport allowance is not related to absence during the calendar month(s)

(D) None of the above.

Ans.- A

Q151.) What is the rate of PF deduction from pay?

(A) 1/12 or 8.33% of Basic pay (B) 5% of Basic Pay

(C) 10% of Basic Pay (D) None of the above

Ans.- A

Q152.) Paternity leave is granted for_____ days.

(A)15 (B)20 (C)30 (D)40

Ans.- A

Q153.) Paternity leave is granted upto _____ living children.

A)2 (B)1 (C)3 (D) none of these

Ans.- A

Q154.) Half average pay leave can be granted for _____ months at a time.

A) 24 months (B) 12 months (C) 6 months (D) 15 months

Ans.- A

Q155.) Leave not due for _____ days is eligible for Railway employee in entire service.

A) 360 (B)180 (C)240 (D) 200

Ans.- A

Q156). Study Leave is granted _____ months at a time.

A)12 (B)18 (C)24 (D) none of these

Ans.- A

Q157.). Female railway employees are eligible for maternity leave for ----days

A)180 days (B)30 days (C)60 days (D)120 days

Ans.- A

Q158.) What is the joining time eligible for transfer on administrative ground for 1500 KM.

(A)12 days (B)10 days (C)20 days (D)30 days

Ans.- A

Q159.) Average leave pay may be cumulative up to how many days_____.

(A)300+15 days (B)350 days (C)250 days (D)330 days

Ans.- A

Q160.) Maximum Leave at average Pay can be approved one time / in one spell?

(A)180 days (B)90 days (C)60 days (D)30 days

Ans.- A

Q161.) At what rate is HLAP credited for one month?

(A) 5/3 (1.6) (B)10/1 (C)5/1 (D)15/1

Ans.- A

Q162). Total HLAP credited for six months working

(A)10 Days (B)15 days (C)20 days (D)30 days

Ans.- A

Q163.) How many days of APL debit is there for 10 days without pay / leave absent?

(A) 1 day (B)2 day (C)3 day (D)5 day

Ans.- A

Q164). The maximum number of days of the HAPL is credited to the account

(A) No Limits/Unlimited (B)100 days (C)200 days (D)300 days

Ans.- A

Q165). How many days APL becomes payable in six month?

(A)15 days (B)10 days (C)20 days (D)30 days

Ans.- A

Q166.) What is the maximum limit of accumulation/Credit of LAP ?

(A)300+15 days (B)350 days (C)250 days (D)500 days

Ans.- A

Q167.) Maximum Encashment of Leave in entire tenure / How many days leave can be cashed in full service period?

(A) 60 days (B) 30 days (C)80 day (D)150 days

Ans.- A

Q168). How many days of Special Casual leave is given on the sterilization operation of the railway worker's wife?

(A) 7 Days (B)1 day (B)10 days (D)15 days

Ans.- A

Q169). Within which period should the compensatory leave (Complementary Rest) be given

(A) Within One month (B)2 month (C)5 month (D)1 year

Ans.- A

Q170). Who is the competent authority to sanction study leave to the officers in India?

(A) General Manager (B) Principal Chief Personnel Officer

(C) Additional General Manager (D)None of the above.

Ans.- A

Q171). Full form of MACPS

(A) Modern Assured Career Progression Section

(B) Modified Assured Career Progression Scheme

(C) Monitered Assured Career Progression Scheme

(D) Money Assured Career Progression Scheme

Ans.- B

Q172.) MACPS introduced by which pay commission

(A) 4th Pay Commission (B) 6th Pay Commission

(C) 5th Pay Commission (D) 7th Pay Commission

Ans.- B

Q173.) In all how many financial up gradations are permissible under MACPs

(A)Two (B)Three (C)Four (D)One

Ans.- B

Q174.) Upgradation under MACP is payable on intervals of how many years ?

(A) 5 , 10 and 15 years of continuous service

(B) 12, 14 and 36 years of continuous service

(C) 10, 20 and 30 years of continuous service

(D) None of these

Ans.- C

Q175.) How many officers are there in the screening committee for grant of MACP

(A)03 officers (B)02 officers (C)04 officers (D)None of these

Ans.- A

Q176.) The MACP scheme was operative from which date

(A)01-09-2010 (B)01-01-2008 (C)01-12 -2010 (D)01-09-2008

Ans.- D

Q177.) Name of scheme similar to MACP for officers of Medical services

(A)Dynamic Assured Career Progression scheme DACPS

(B)Doctor's Assured Career Progression scheme DACPS

(C) Direct Assured Career Progression scheme DACPS

(D) None of these Ans.- A

Q178.) What is the GP payable under 2nd MACP to Employee appointed in 1800 GP in 6th CPC.

(A)2400 GP (B)2000 GP (C)1900 GP (D)4200 GP

Ans.- B

Q179.), What are the GP payable under 3rd MACP to Employee appointed in 1900 GP in 6th CPC.

(A) 2400 GP (B)2000 GP (C)1900 GP (D)2800 GP

Ans.- D

Objective Type Question of NPS

1. What is the percentage of monthly contribution by the Central Government under NPS?

I. 5% of Basic Pay plus DA
II. 10% of Basic Pay plus DA
III.14% of Basic Pay plus DA
IV. 20% of Basic Pay plus DA
Ans.- II

2. At exit under NPS, the individual would be mandatorily required to invest ____ percent of pension wealth to purchase an annuity (from an IRDA-regulated life insurance- company)?

I.50% II.60% III.40% IV20%

Ans.- III

3. What is PFM under NPS?

I. Pension Finding Managers II.
Pension Fund Meeting III.
Pension Fund Managers
IV. Prior Fund Management
Ans.- III

4. Contributions and investment returns in respect of Central Government Employees under NPS are deposited in?

I. Tier-I account II. Tier-II account III. Tier-III account
IV. Employee can choose either Tier-I or Tier-II at the time of joining Ans.-
I

5. Name the withdrawable account under NPS that can be joined by the individual voluntary?

I. Tier-I account II. Tier-II account III. Tier-III account
IV. Employee can choose either Tier-I or Tier-II at the time of joining Ans.-
II

6. What is the percentage of monthly contribution by the employee under NPS?

5% of Basic Pay plus DA
I. 10% of Basic Pay plus DA II. 14% of Basic Pay plus DA III. 20% of Basic Pay plus DA
Ans.- I

7. Choice of Pension Fund and investment pattern in Tier-I of NPS has been introduced with effect from?

I. 1st April 2019 II. 31st January 2019 III. 1July 2020 IV. 1 January 2020

Ans.- I

8 .New Pension Scheme is mandatory for all new recruits joining the Central Government Service from?

I.1st January,2004 II. 1st January, 2003 III.1st January, 2006 IV.1st July, 2005 Ans.-
I

9.Under NPS, Individuals would have the flexibility to leave the pension system prior to age 60.

In this case, the mandatory annuitization would be ____% of the pension wealth?
I. 80% II.60% III. 50% IV.90% Ans.- I

10. What is the percentage of Government Contribution under NPS in respect of individuals who are not Government Employees?

I. 10% of basic salary II. 14% of basic salary III. Individual can choose while Joining the scheme IV. No contribution Ans.- IV

11. Tier-2 account of NPS is?

I. Pension account having restricted withdrawal.
II. Voluntary account,which offers liquidity of investments and withdrawals.
III. Static account, which offers liquidity of investments and withdrawals. IV. None of the above. Ans.- II

12. On exit/retirement/superannuation, a minimum of ___% of the corpus is mandaterity utilized to procure a pension for life by purchasing on annuity from a life insurance company?
I. 60% II. 40% III. 80% IV. 50% Ans.- II

13. NPS is mandatory applicable on central Government Employee except ___ recruited on or after 01.01.2004

I. Railway employees II. Armed forces III. Income Tax Employee IV. Postal Employee. Ans.- II

14. Government Employees make a monthly contribution at the rate of ---% of their salary?

I. 12% II. 14% III. 10% IV. 18%

Ans.- III

15. Employers Contribution rate has been enhanced to ---% w.e.f.

I. 10% and 01.04.2019 II. 14% and 01.04.2018 III. 14% and 01.04.2019 IV.12% and 01.04.2018

Ans.- III

16. The all citizens model of the NPS allows all citizens of India aged between --- years to join NPS on Voluntary basis.

I. 18-40 years II. 18-55 Years III. 18-60Years IV. 18-65 Years.

Ans.- III

17. Enrollments and Contributions under NPS for Central Government Employees are made through

I. Nodal officers II. Employers and POP III. POPs or eNPS IV None of the above Ans.- I

18. ASPs stands for

I.Annuity Service Providers II. Annual Service Products III. .Annual Service Providers IV. None of the above

Ans.- I

19. PRAN stands for

I. Permanent Retirement Account Number II. Permanent Retiree Account Number III.Permanent Record Keeping Account Number IV. NOTA

Ans.- I

20. How many numerical are there in PRAN

I. 10 II. 12 III. 8 IV. 13

Ans.- II

21. Subscriber can Partially withdraw upto ---% of their on contributions at any time before exit from NPS Tier-I Scheme

I.20% II. 25% III. 30% IV. 35%

Ans.- II

22. Subscriber can Partially withdrawal for a maximum of ---times during the entire tenure of subscription under NPS for certain purposes.

I. 2 II. 3 III. 4 IV.5

Ans.- II

23. The Partial Withdrawal are allowed from NPS Tier- I after Contributing for at least --- years and their should be gap of minimum--- years between successive withdrawals. I. 5&10 II. 10&5 III. 4&8 IV. 6&12

Ans.- I

24. From FY 2015-16 the Subscriber is also allowed Tax deduction in addition to the deduction allowed under section 80ccd1 for Contribution to NPS Tier-1 Account subject to a maximum of rupees--- under section ---

I. 25000 and 80ccd1 II. 50000 and 80ccd1b III. 25000 and 80ccd2 IV. 50000 and 80ccd1a

Ans.- II

25. What is the minimum annuitization and maximum lump sum withdrawal permissible when a government servant does pre mature exit or voluntary retirement from NPS?

I. 50% and 50% II. 60% and 40% III. 40% and 60% IV. 80% and 20%

Ans.- IV

Objective Type Question of PF

1. The amount of subscription payable for any month shall be % of the Subscribers emoluments in case of SRPF (Contributory) staff.

I 8.32% II 7.12% III 12% IV 8.33%

Ans.- IV

2. Interest of PF balances shall be credited w.e.f. every year.

I 1 April II 31 March III 1 January IV 1 October Ans.-
II

3 Normally Railway Servants who have completed years of service may be granted final withdrawal from Provident Fund.

I 15 years II 10 years III 12 years IV 5 years Ans.- II

4. Withdrawals from PF for Educational expenses are permitted once in months.

I 12 months II 6 months III 3 months IV 4 months Ans.-
II

5. The rate of interest on SRPF balance for the year 2021-22 .

I 7.1% II 8.2% III 12% IV 7.5%

Ans.- I

6. The new Deposit linked insurance scheme came into force from.

I 1.1.68 II 1.1.89 III 1.1.99 IV 1.1.79

Ans.- II

7.The additional amount payable under DLI scheme shall not exceed Rs.

I 30000/- II 60000/- III 90000/- IV 120000/- Ans.-
III

8.The average balance for the purpose of DLI shall be worked out on the basis of the balance at the credit at the end of each of the months preceding the month in which the death occurs.

I 12 months II 24 months III 36 months IV 60 months

Ans.- III

9 Final withdrawal of % of the balance at credit of subscriber is permitted if applied within 12 months before retirement on superannuation.

I 75% II 90% III 50% IV 95%

Ans.- II

10. The authority competent to sanction an advance/withdrawl from PF in case of Group A or Group B Officer up to JA Grade is _____.

I APO II PCPO III AGM IV Nota

Ans.- II

11. The authority competent to sanction an advance/withdrawl from PF in respect of Group D staff is _____.

I APO II CPO III Dy.CPO IV Nota

Ans.- I

12. The subscriber should have put in _____ years of service at the time of his death to become eligible for payment under the new Deposit Linked Insurance Scheme.

I 05 years II 10 years III 15 years IV 7 years. Ans.- I

13. The State Railway Provident Fund Rules are contained in _____ of IREC., Vol.I.

I 925 II 947 III 912 IV 913

Ans.- I

14. To purchase consumer duarable like TV, LED etc an advance from PF equal to --- shall be granted

I. 75% II. 60% III. 50% IV. 90% Ans.- I

15. In the case of marriage of a female/dependant family members of the subscribers the advance granted shall be limted to---

I. 75% II. 60% III. 50% IV. 90% Ans.- I

16. SRPF stands for.

I State Railway Provident Fund II State Rail Provident Fund

III Employees Provident Fund IV Non

Ans.- I

17.How many digits in PF Number.

I 11 II 12 III13 IV 08

Ans.- I

18. Railway Employees who are posted on or after 01.01.2004 are governed under

I. SRPF II. NPS III. SCSRF IV. Non

Ans.- II

19. How many times enhance VPF during the FY.

I. 2 II. 4 III. 6 IV. Non Ans.- I

20. For PF Settlement which document is required for PF payment?

I. GP-45 II. GP-46 III. GP 48 IV. Non Ans.- II

21. Allocation of Provident Fund

I. 00800903 II. 00800905 III. 00800925 IV. Non Ans.- I

22. In the case of Medical expenses of the subscribers the advance granted shall be limted to---

I. 75% II. 60% III. 50% IV. 90% Ans.-
IV

23 The amount of deposit linked insurance is payable to successors in case of missing employees whose whereabouts are not known after a lapse of ____ years.

I 15 years II 07 years III 08 years IV 5 years Ans.- II

24. A new advance from PF shall not be granted unless _____ of the previous advance has been repaid.

I. 75% II. 60% III. 50% IV. 90% Ans.- III

25. Documents required for transfer of PF ledger of the employee is :

I. LPC II. Salary Slip III. Service Record IV. NOTA

Ans.- I

PENSION

1. Ex-gratia lump sum compensation is paid to the families of railway employees.

A. who die in harness in performance of bonafide official duties

B. who die in harness in performance of non-official duties

C. who die in service

D. None

Ans: A

2. Ex-gratia Lump sum amount paid for death occurring due to accident in course of Performance of duties is _____

A. 25 lakhs B. 30 lakhs

C. 20 lakhs D. 35 lakhs

Ans: A

3. Pension is paid to _____ Railway Servants on retirement from service

A. pre 1-1-2004 appointed employees B. Post 1-1-2004 employees

C. appointed on or after 1-1-2004 D. none

Ans: A

4. Pension is subject to _____

A. Future good conduct B. Future bad conduct

C. Both A&B D. None

Ans: A

5. Superannuation Pension is paid who retires with minimum _____ qualifying service

A. 10 B. 20 C. 30 D. 32

Ans: A

6. Amount of Pension shall not be paid less than____ of last month pay at the time of Retirement with effect from 1-1-2006

A. 20% B. 30% C. 40% D. 50%

Ans: D

7. ____ days of both LAP & LHAP are entitled for encashment of leave at the time of Retirement

A. 50 B. 300 C. 250 D. 125

Ans: B

8. Maximum amount of gratuity shall not be more than ____

A. 20 lakhs B. 30 lakhs C. 40 lakhs D. 60 lakhs

Ans: A

9. Compassionate allowance shall be sanctioned to _____by competent authority

A. Railway Servant who is removed/dismissed

B. Railway servant on voluntary retirement

C. Superannuation

D. None

Ans: A

10. Minimum pension as per 7th PC is _____

A. 7000 B. 4500 C. 9000 D. 3500

Ans: C

11. Deposit linked Insurance Scheme is linked with _____and paid to his ____subject to maximum of 60,000

A. Balance of PF of deceased Employee / family

B. Service of deceased Employee / family

C. Nil balance of PF of deceased Employee / family

D. none

Ans: A

12. The maximum amount of Pension that can be commuted is _____.

A. 30% of pension B. 40% of pension C. 20% of pension D. 50% of pension Ans: B

13. The family pension shall not be less than _____% of the minimum of the scale held by the employee at the time of retirement/death.

A. 50% B.30% C. 35% D. 60%

Ans: B

14. The enhanced family pension shall not be less than _____% of the Minimum of the Scale held by the employee at the time of Retirement/death.

A. 50% B.30% C. 35% D. 60%

Ans: A

15. Pensioner would be entitled restore his commuted pension after expiry of ___ years

A. 20 B. 12 C. 15 D. 16

Ans: C

16. PRCP is admissible to Railway Servant retired after putting in __ years of service

A. 20 B. 12 C. 15 D. 16

Ans: A

17. Railway Servant with minimum of _____ of qualifying service is entitled for Voluntary Retirement, by giving three months advance notice

A. 30 years B. 10 years C. 33 years D. 20 years

Ans: D

18. New Pension Scheme is –

A. Contributory B. Non-Contributory C. None D. All are correct Ans: A

19. Enhance Family pension is paid up to _____ year of age after death of retired pensioner.

A. 60 B. 65 C. 67 D. 62

Ans: C

20. Every Railway servant shall retire from service

A. On the last date of the month B. On the day he attains 60 years

C. 1st day of the month D. As desired by administration

Ans: A

21. The retirement age becomes 60 years w.e.f.

A. 01.01.96 B. 01.07.96 C. 01.07.97 D. 13.05.98

Ans: D

22. Additional age Quantum pension is started after completed of Age _____ Years

A. 72 B. 80 C. 75 D. 84

Ans: B

23. Enhance Family Pension is paid to Maximum ____Years

A. 5 B .7 C. 10 D. 8

Ans: C

24. Maximum limit on pension is 50% of the highest pay in the GOI per Month

A. Rs. 1, 25,000 B. Rs 1, 10,000 C. Rs. 1,35,000 D. Rs. 1,50,000 Ans: A

25. Maximum Qualifying service in years for paid to full gratuity

A. 28 Years B. 20 Years C. 33 Yeas D. 30 Years

Ans: C

26 . Family Pension scheme is introduced of _____ Years

A.1972 B. 1964 C. 1993 D. 2004

Ans: B

27. Family member/Nominee of deceased Government servant Entitled of DCRG in death case six (6) times of Basic Pay_____ year Completed of service.

A. Less than One Year B. One year or more but less than 5 years

C. 5 Years or more but less than 11 years D. 11 years or more but less than 20 years

Ans: B

28. Retirement on completion of 20 years' qualifying service is covered under which Rule of CCS(Pension) Rules,1972.

A. Rule 48 B. Rule 48-A C. Rule 49 D. Rule 51

Ans: B

29. Retirement/Death Gratuity is eligible to a Government Servant as per which Rule of CCS [Pension] Rules,1972.

A. Rule 49 B. Rule 50 C. Rule 48 D. Rule 51

Ans: B

30. As per CCS [Pension] Rules, 1972, rate of death gratuity when length of qualifying Service is less than 1 year is?

A. 2 times of emoluments B. 6 times of emoluments

C. 12 times of emoluments D. None of these

Ans: A

31. Which pension shall be granted to a Government servant who is retired on his attaining the age of compulsory retirement?

A. Provisional Pension B. Superannuation pension

C. Retiring Pension D. None of these

Ans: B

32. A Government Servant whose date of birth is on 21.04.1963 shall retire from service on superannuation on

A. 30.04.2023 afternoon B. 01.04.2023 afternoon

C. 01.04.2023 forenoon D. 21.04.2023 afternoon

Ans: A

33. The expression `emoluments' as defined under Rule 33 of CCS(Pension) Rules,1972 means.

A. Basic Pay B. Basic Pay + DA

C. Pensionary benefits D. Retirement Gratuity

Ans: A

34. Average emoluments shall be determined with reference to the emoluments drawn by a Government servant during the last ____ months of his service?

A. Six Months B. One month C. Ten months D. Nine months

Ans: C

35. Normally a Government Servant shall retire from service with effect from?

A. first day of the month in which the Government Servant turns 60 years of age

B. afternoon on the day in which the Government Servant turns 60 years of age

C. afternoon of last day of the month in which Government Servant turns 60 years of age

D. forenoon of the last day of the month in which Government Servant turns 60 years of age

Ans: C

36. Central Civil Services (Pension) Rules, 1972 came into force on?

A. 1 December 1972 B. 1 January 1973 C. 1 June 1972 D. 1 July 1975

Ans: C

37. Pension payment amount to be debited demand of Grant _____

A. 8 B. 12 C. 14 D. 13

Ans. D

38. Maximum subscription of Rs ____ to Join RELHS .

A. 78,000 B. 1,25,000 C. 1,10.000 D. 1,20,000

Ans: D

39. The fixation of Pensioner/Family Pensioner of Retired Medical officer to the condition that emoluments (i.e. Basic Pay+ NPA) to be reckoned for pension do not exceed Rs._____

A. 2,24,400 B. 2,50,00 C. 2,37,500 D. None

Ans: C

40. The Formula for arriving for commuted value of Pension CVP is.

A. 40% (x) Commutation factor of age (x) 12

B. 30% (x) Commutation factor of age (x) 10

C. 40% (x) Commutation factor of age (x) 10

D. None

Ans: A

41. The Central Government Employees Group Insurance Scheme (CGEGIS), 1980 shall come into force w.e.f. ____

A. 1 January 1982 B. 1 January 1980 C. 1, April 1964 D. 1 January 1972 Ans: A

42. After retirement on superannuation, a railway employee may be permitted to retain Railway

Quarter on payment of normal license fee for a period of _____ Month

A. 5 B. 6 C. 4 D. 8

Ans: C

43. ARPAN Portal nodal branch office _____Railway.

A. Central Railway B. Western Railway

C. Northern Railway D. South Central Railway

Ans: B

44. ARPAN stands for.

A. Additional railway pension access Network

B. Advance Railway Pensioner Access Network

C. Advance Railway Pension Access Network

D. None of these

Ans: C

45. Additional Pensionary benefit given to Running Staff i.e. Basic + _____ % .

A. 40 B. 45 C. 30 D. 55

Ans: D

46. _____ pension is granted to an employee who retires on attaining the age of i.e. 60 Years.

A. Superannuation Pension B. Provisional pension

C. Retiring Pension D. None of these

Ans: A

47. Free Medical Allowance is granted @ Rs. 1000 per month to Railway Pensioner/Family pensioner residing beyond _____ KM away from Railway Health Unit/Hospital

A. 5 B. 2.5 C. 3 D. None

Ans: B

48. Enhance Family Pension is Admissible to a railway servant who completed a minimum of ____ Years of service.

A. 20 B. 10 C. 8 D. 7

Ans: D

49. Who is pension Disbursing Authority (PDA).

A. PFA B. PCPO C. BANK D. EPFO

Ans: C

50. Is the Dearness Relief (DR) payable on _____

A. Original Basic Pension B. Reduced Pension Basic

C. Commuted Pension D. None

Ans: A

51. Who reserve the right to withhold or withdraw pension as per rule 9 of CCS (Pension) Rules,

1972.

A. Appointing Authority B. Disciplinary Authority

C. Pension Disbursing Authority D. President of India

Ans: D

52. RELHS stands for.

A. Railway Emergency Liberalized Health Scheme

B. Railway Employees Liberalized Health Scheme

C. Retired Employees Liberalized Health Scheme

D. Retired Employees Liberty Health Scheme

Ans: C

General Books

1) In Railway Accounting The Abstract N is used for booking of expenditure of-
   a. Staff welfare
   b. Retirement benefits
   c. Appropriation to funds
   d. Revenue Suspense
   Ans. d

2) Leave Encashment to railway Audit retirees is booked to which Head-
   a. Major Head 3001
   b. Abstract – L- 710
   c. Abstract – A- 110
   d. None of These
   Ans. b

3) COVID expenditure against Grant from Central Government is booked under Head -
   a. Abstract N – Sub Head - 130
   b. Abstract K – Sub Head - 680
   c. Abstract N – Sub Head - 138
   d. Abstract K – Sub Head – 310
   Ans. a

4) Conference hire and penalty charges on interchanged traffic stock (Charges and Receipts) are booked under Head - a. Abstract G – Sub Head - 750
   b. Abstract H – Sub Head - 950
   c. Abstract G – Sub Head - 740

d. Non of These

Ans. c

5) Inter Railway Financial Adjustments relating to rolling stock – "Diesel Locos- Repairs and maintenance." is booked under Head - a. Abstract G – Detailed Head - 752
   b. Abstract G – Detailed Head - 751
   c. Abstract G – Detailed Head – 754
   d. Abstract G – Detailed Head – 756

   Ans. a

6) Inter Railway Financial Adjustments relating to rolling stock – "Coaching stock - Depreciation." is booked under Head -
   a. Abstract G – Detailed Head - 752
   b. Abstract G – Detailed Head - 751
   c. Abstract G – Detailed Head – 754
   d. Abstract G – Detailed Head – 756

   Ans. d

7) Payment of leasing charges to Indian Railway Financial Corporation is booked to which Sub-Head of Abstract G -
   a. Abstract G – Sub Head - 750
   b. Abstract G – Sub Head - 780
   c. Abstract G – Sub Head – 740
   d. Abstract G – Sub Head – 760

   Ans. b

8) Loco crew pay and allowances are booked to which Abstract -
   a. Abstract F
   b. Abstract D
   c. Abstract G
   d. Non of These

   Ans. a

9) Transfers debit/credits of loco performance (GTKMs debits/ credits) are now booked to which revenue Primary - a. PU- 60
   b. PU- 61
   c. PU- 63
   d. PU- 64

   Ans. b

10) Inter railway adjustment of wages/ labour cost on POH and other repairs from WMS account to revenue heads are now booked to which revenue Primary - a. PU- 60

b. PU- 61
c. PU- 63
d. PU- 64
Ans. c

11) Credits or recoveries are now booked to which revenue Primary -
a. PU- 99
b. PU- 98
c. Both PU- 98 & 99
d. None of These
Ans. b

12) Compensatory (City) Allowance. Wages are now booked to which revenue Primary -
a. PU- 03
b. PU- 05
c. PU- 06
d. None of These
Ans. b

13) Interim Relief. Wages are now booked to which revenue Primary -
a. PU- 03
b. PU- 05
c. PU- 06
d. None of These
Ans. c

14) In Abstract –'B' to 'J' the "Credit or recoveries" booked in Minor Heads are -
a. 900
b. 700
c. 990
d. None of These
Ans. a

15) In Abstract –'A' the "Credit or recoveries" booked in Minor Heads are -
a. 900
b. 990
c. Both (a) & (b)
d. None of These
Ans. d

16) G S T are now booked to which revenue Primary -

a. PU 72 to 75
b. PU 42 to 44
c. Both (a) & (b)
d. None of These
Ans. a

17) Accounts Officer Acquittance Certificate on Chief Cashier Cash Book as per Accounts Code Book from-
a. A1961
b. A1962
c. A1963
d. A1964
Ans. c

18) The checking excuted y Railway Accounts office on financial transaction is called -
a. Internal Audit
b. Pre-check
c. Internal check
d. Post-check
Ans. c

19) In Indian Railway all cash Receipts and Expenditure i.e payments are accountal in -
a. Cash Book of Books Section
b. Cash Office of Cash Book
c. Pay office of Misc. Cash Receipts Cash Book
d. All (a), (b) & (c) are correct.
Ans. d

20) In Indian Railway Account Current by and end of Financial year, Balance under Reserve Bank Suspense -
a. Credit Balance is transferred to K-Deposit of I.R.
b. Dedit Balance is transferred to K-Advance of I.R.
c. Should be made in "NIL" i.e. Zero Balance
d. All (a), (b) & (c) are correct.
Ans. c

21) Remittance into Bank Suspense Head always showing in Ledger -
a. (-) Debit Balance under Major Head 8677
b. Debit Balance under Major Head 8677
c. Debit Balance under Major Head 8670

d. (-) Debit Balance under Major Head 8670

Ans. b

22) Public Sector Bank (PSB) Suspense Head introduced in the Indian Railway in year -

a. 2003 under Major Head 8660-suspense Account
b. 1993 under Major Head 8660- suspense Account
c. 1983 under Major Head 8658-suspense Account
d. 1993 under Major Head 8658-suspense Account

Ans. d

23) First Zonal Railway introducing the Door Step Banking (DBS) in Indian Railway is -

a. SR
b. SCR
c. WR
d. None of these

Ans. d

24) The Pooling Account for Railway operated by SBI in connection with Door Step Banking is -

a. Rail Mitra Collection
b. Rail Shakti Collection
c. Railway Collection
d. Account Railway Lekha

Ans. b

25) In CAS, RBI, Nagpur , CAS stand for -

a. Central Accounting Service
b. Central Accounts Section
c. Currency Accounts Section
d. Currency Audit Section Ans. b

26) Major head for Indian Railways Commercial lines - Working Expenses-

a. 5003 b. 3001 c. 3003 d. 3002

Ans. d

27) Major head for Capital outlay on Indian Railway Commercial lines-

a. 3001 b. 5002 c. 5003 d. 3002

Ans. b

28) Total number of Sub Major head under Major head 3002-

a. 12 b. 11 c. 13 d. Nil

Ans. c

29) RSF- Railway Safety Fund was created in the year-
a. 2011-12 b. 2001-02 c. 1991-92 d. 2015-16
Ans. b

30) Which is presently existed source of finance-
a. OLWR b. ACSPF c. SRSF d. RSF
Ans. d

31) RRSK- Rashtriya Railway Sankrashak Kosh created in the year-
a. 2017-18 b. 2018-19 c. 2015-16 d. 2011-12

Ans. a

32) Replacement and renewal of all Railway assets are chargeable to-
a. DRF b. RSF c. DF d. CAPITAL

Ans. a

33) Balance of Remittance into Bank should be-
a. Debit b. Credit c. (–) Debit d. (–) Credit
Ans. a

34) What is the Allocation of RIB (-) Dr
a. 00867505 b. 00867709 c. 00867711 d. 00867003
Ans. c

35) TC- Transfer Certificate is prepared in form-
a. Form A 406 b. Form A 413 c. Form A 414 d. Form A 416
Ans. a

36) Demands Payable is a suspense head of account under the Major head-
a. 346/347 b. 146/147 c. Capital 7210 d. Capital 7200 Ans. a

37) Which is very effective document for parliamentary financial control and expenditure control-
a. Exchequer Control b. Annual Budget c. Re-appropriation d. Expenditure Order Ans. b

38) Monthly statement of receipt and expenditure for and to end of the month comparing with the grant is put to units heads by accounts officers and also sent to Rly Board by PFA-This statement is called – a. Monthly financial review
b. Account Current
c. Balance Sheet
d. None of these

Ans. a

39) Monthly review of suspense grant is conducted on –
a. Debit only b. Credit only c. Both Debit and Credit d. None of these
Ans. c

40) Exchequer control is –
a. Imposing restriction on drawing limits on the Banks
b. Self impose expenditure discipline against budget allotment
c. Self impose expenditure discipline against Cash content of budget allotment
d. None of these
Ans. c

41) Source code for RRSK and EBR-IF a 29 & 84 b. 84 & 29 c. 26 & 28 d. 21 & 23
Ans. a

42) Training /HRD plan head is
a. 36 b. 51 c. 53 d. 65
Ans. d

43) In works expenditure pay and allowance of staff is booked in which PU-
a. 1 b. 4 c. 5 d. 7 Ans. a

44) What is the journal entry for the coaching earnings other than passengers-
a. Traffic account debit; Abstract Z credit
b. Traffic account debit; Abstract Y credit
c. Traffic account debit; Abstract X credit
d. Abstract X debit Traffic account credit
Ans. c

45) TWFA is done by
a. Preparing JV
b. By altering Balances in the ledger
c. Both of these
d. None of these
Ans. b

46) Transaction settled between railway and other Govt. Depts are know as

a. Transfer transaction
b. I G A (M-Remittance) transaction
c. both of these
d. none of these Ans. b

47) Find the odd one
a. reserve bank deposit
b. reserve bank suspense
c. PAO suspense
d. MAR Ans. d

48) Find the odd one
a. MAR
b. MAC
c. Demand Payable
d. Demand recoverable
Ans. b

49) Revenue and Capital transaction of the Railways are bifurcated into-
a. Commercial b. Strategic c. Govt. d. Both a and b Ans. d

50) Capital and Revenue accounts are prepared for reviews of railway as a-
a. Govt. Dept
b. Commercial Undertaking
c. Both of these
d. None of these
Ans. c

51) Labour and Demands payable suspense heads have a---- balance of Expenditure side and represent liability at the end of the month-
a. Dr, undischarge b. Cr, undischarge c. Cr, total liability d. Dr, total assests Ans. b

52) Payment made to departmental office for local purchase- pending rendering of accounts is allocated to which suspense head--- a. Deposit miscellaneous
b. Cheques and bills
c. RIB
d. MAR
Ans. d

53) General books comprises off –
   a. register of earning
   b. register of works
   c. deposit miscellaneous register
   d. none of these
   Ans. d

54) General Books : find odd one
   a. RAR
   b. Daily and monthly abstract of cash transactions
   c. Journal
   d. Ledger
   Ans. a

55) Journal: find out odd one
   a. Traffic checksheet for station remittances
   b. Rectification of misclassification
   c. Remittance transaction
   d. Transfer transaction
   Ans. a

56) The figure shown on in the monthly account current are-
   a. Gross b. Credit c. Net d. all of these
   Ans. c

57) Account Current : which of the following statement are correct
   a. Account current figure are incorporated in ways and means position of union govt.
   b. schedule are useful for MIS
   c. Both A and B are incorrect
   d. Both A and B are correct
   Ans. d

58) Unpaid Wages Lists. – made in which Form no.-
   a. Form A 1959 b. Form A 1953 c. Form A 1961 d. Form A 1958 Ans. a

59) Salary of PFA is Accounted under Sub Major Head---------- of Major Head 3002 -
   a. 01 b. 03 c. 05 d. 07
   Ans. b

60) Monthly appropriation to DRF (Minor head 100), Pension Fund (Minor head 200) and DF (Minor head 300) is booked as per budget provision to which abstract? - a. Abstract - J
b. Abstract - K
c. Abstract - L
d. Abstract - M
Ans. d

61) Half-Yearly Review of Suspense Balances.-Half-Yearly Review of Suspense Balances outstanding in accounts for the months of may and November should be prepared in Form A. 620 by the Financial Adviser and Chief Accounts Officer and submitted to the Railway Board –
a. 1st September and 1st March respectively.
b. 1st April and 1st June
c. 1st July and 1st September
d. None of above
Ans. a

62) Abstract H is used to book expenditure on -
a. Steam traction b. Diesel traction c. Electric traction
d. All of these
Ans. d

63) What is the allocation of Bank Deposit suspense –
a. 00867711 b. 00867505 c. 00867709
d. 00878805

Ans. b

64) Miscellaneous Advances/Deposit Miscellaneous is prepared in which form-
a. Form A-320 b. Form A-330 c. Form A-321 d. Form A 322
Ans. a

65) Salary of Chief Claims Officer of Zonal Railway was chargeable to erstwhile demand No -
a. 3 b. 12 c. 11 d. 9
Ans. a

66) Debt Head Report is prepared -
a. Monthly b. Quaterly c. Half-Yearly d. Non of These
Ans. a

67) Exchequer Control is exercised on -
a. Cash outgo of Revenue grant items
b. Cash outgo of works grant items

c. Cash outgo of Non Budgetary item
d. Cash outgo of Revenue & works grant items Ans. d

68) Journalise GTKM debit from X railway to Y Railway – a. Transfer Railways Y Dr; Abstract H (-) Dr
b. Abstract H Dr; Transfer Railways X Cr
c. Both carried out in transferor Rly -X and transferee Rly-Y
d. None of these

Ans. c

69) Ledger is maintained to know -
a. Dr. position of a Account
b. Cr. Position of a Account
c. Net position of a Account
d. None of these

Ans. c

70) Financial position of Business is judged through - a. Cash Book
b. Ledger Accounts
c. Profit & Loss A/C
d. Balance Sheet

Ans. d

71) Arithmetical Accuracy of Books of Accounts is ensured by talling – a. Cash Book
b. Ledger A/C
c. Trial Balance
d. None of these

Ans. c

72) 'OLWR' Stands for –
a. Open line works reserved
b. Open line works Revenue
c. On line works Revenue
d. On line working Revenue

Ans. b

73) Demand No.10 is used for Booking of expenditure of – a. Rolling Stock
b. Fuel
c. Traffic
d. None

Ans. b

74) The Commercial Accounts of Indian Railway is Known as - a. Accrual Accounts
b. Finance Accounts

c. Capital & Revenue A/C
d. None of these

Ans. c

75) Find odd one -
a. House Building Advance
b. Personal Computer advance
c. Motor car advance
d. Deposit Miscellaneous

Ans. d

Chapter 9

S NO.	OBJECTIVE TYPE QUESTION WITH OPTIONS		ANSWER
3	RAILWAY BOARD IS LOCATED AT		A
	(a) DELHI	(b) MUMBAI	
	(c) HAJIPUR	(d) GORAKHPUR	
4	THE NORMAL SUPERANNUATION AGE OF A RAILWAY SERVANT IS		D
	(a) 55 YEARS	(b) 58 YEARS	
	(c) 50 YEARS	(d) 60 YEARS	
5	NEW PENSION SYSTEM IS IMPLEMENTED W-E-F		A

	(a) JANUARY 2004 (b) JANUARY 2005 (c) JANUARY 2006 (d) JANUARY 2007	
6	**TRADITIONALLY THE EARNINGS OF RAILWAY ARE CLASSIFIED IN**	**B**
	(a) 2 SOURCES (b) 3 SOURCES (c) 4SOURCES d) 5 SOURCES	
7.	**NORMAL INCREMENT IS ALLOWED AFTER**	**A**
	(a) 1 YEAR (b) 6 MONTHS (c) 1.5 YEAR (d) 2 YEARS	
8	**RAILWAY WEEK IS CELEBRATED ON**	**D**
	(a) 10TH APRIL (b) 12TH APRIL (c) 14TH APRIL (d) 16TH APRIL	
9	**NON-GAZETTED/GR. C VACANCIES IN RAILWAYS ARE FILLED UP THROUGH DIRECT RECRUITMENT FROM**	**A**
	(a) RRB (b) RRC (c) ITI (d) UPSC	
10	**INDIAN RAILWAY INSTITUTE OF FINANCIAL MANAGEMENT/IRIEM IS LOCATED AT**	**B**
	(a) DELHI (D) SECUNDERABAD (c) HAJIPUR (d) GORAKHPUR	
11	**FINANCIAL ORGANIZATION OF RAILWAYS IS HEADED BY**	**A**
	(a) FC (b) CRB (c) DRM (d) PLA	

12	**THE PRESENT PAY SCALES OF RAILWAY SERVANTS ARE NOTIFIED AS PER THE RECOMMENDATIONS OF**	**D**
	(a) IV CPC	(b) V CPC
	(c) VI CPC	(d) VII CPC
13	**PRODUCTIVITY TESTS ARE CONDUCTED TO KNOW**	**A**
	A REMUNERATIVENESS OF WORK	B FINANCIAL PROGRESS OF WORK
	C PHYSICAL PROGRESS OF WORK	D NONE OF THE ABOVE
14	**OPERATING RATIO IS AN INDEX OF**	**B**
	A ORATING PERFORMANCE	B FINANCIAL VIABILITY
	C BUDGETARY POSITION	D NONE OF THE ABOVE
15	**OPERATING RATIO IS WORKED OUT ON**	**A**
	A GROSS EARNINGS	B NET EARNINGS
	C NET WORKING EXPENSES	D NONE OF THE ABOVE
16	**COST OF RETIRED ASSETS IS CREDITED TO**	**C**
	A EARNINGS	B CAPITAL
	C DRE	D DEVELOPMENT FUNDS
17	**EXCHEQUER CONTROL MEANS**	**B**
	A BANKERS CONROL OVER ENCASHMENT OF CHEQUES	B- SELF CONROL OVER. ISSUE OF CHEQUES ,
	C GOVERNMENT CONROL OVER BUDGET	D MANAGERIAL CONROL OVER BUDGET

18	**OBJECTIVE OF ZERO BASE BUDGETING IS**	**A**
	A JUDICIOUS ALLOCATION OF RESOURCES	B CURTAIL EXPENDITURE IN EXISTING PROGRAMMES
	C SLOW DOWN — EXISTING ACTIVITY FOR EFECTING ECONOMY	D NONE OF THE ABOVE
19	**THE OBJECT OF TEST CHECK IS**	**B**
	A FACTUAL VERIFICATION OF ALL WHAT THE STAFF HAS DONE	B TO INCLUDE DISCIPLINE AMONGST STFF SO. THAT THEY DO NOT TAKE THE WORK CASULLY
	C CHECK OF ARITHMETICAL ACCURACY	D SCRUTINY TO FIND OUT WHETHER STAFF HAVE UNDERSTOOD THE DUTIES & RULES GOVERNING THEIR WORK
20	**THE FUNCTIONS INTERNAL CHECK OF EXPENDITURE ARE**	**D**
	A ACCOUNTS CONTROL & BUDGETARY CONTROL	B FINANCE CONTROL & BUDGETARY CONTROL
	C ACCOUNTS CONTROL & FIANNCE CONROL	D ALL THE ABOVE
21	**KAPENDITURE MAY BE INCURRED PRIOR TO RECEIPT OF SANCTION OF COMPETENT AUTHORITY FOR ESTIMATES FOR ONE OF THE FOLLOWING WORKS**	**C**
	A TRACK RENEWAL WORKS COSTING LESS THAN Rs. 5 LAKHS	B WORKS CHARGEABLE TO DRF LESS
21	**KAPENDITURE MAY BE INCURRED PRIOR TO RECEIPT OF SANCTION OF COMPETENT AUTHORITY FOR ESTIMATES FOR ONE OF THE FOLLOWING WORKS**	**C**
	A TRACK RENEWAL WORKS COSTING LESS THAN Rs. 5	B WORKS CHARGEABLE TO DRF LESS THAN RS. 5

	LAKHS	LAKHS	
	C WORKS WHICH ARE CONSIDERED TO BE URGNILY NECESSARY TO SAPFLGUARD LIE OR PROPERTY. > –	D OUT OF TURN WORKS ADMINISTRIVELY APPROVED BY GENERAL MANAGERS	
22	**ITEMS PLACED UNDER OBJECTION BOOKS CAN BE CLEARED BY**		**D**
	A WHEN SANCTION OF EXPENDITURE IS OBTAINED	B WHEN EXECUTIVES GIVE A WRITTEN REQUEST = FOR WITHDRAWLAL OF OBJECTION	
	C WHEN THE WORK IS STATED TO HAVE BEEN COMPLETED SATISECTORILY BY THE CONTRACTOR	D WHEN SANCTION OF EXPENDITURE IS OBTINED FROM THE COMPETENT AUTHRITY.	
23	**REVENUE ALLOCAATION REGISTER IS AN EFFECTIVE TOOL FOR**		**D**
	A MODERN MANAGEMENT	B CONTROL. OVER EXPENDITURE	
	C BUDGETARY CONTROL	D ALL THE ABOVE	
24	**THE OBJECT OF COMPLETION REPORT IS**		**A**
	A TO COMPARE THE ACTUAL COS f OF WORK WITH THOSE PROVIDED IN THE SANCTIONED ESTIMATE	B TO CHECK THE CORRECTNESS OF POSTIG IN WORKS REGISTER	
	C CERTIFY THE SATISFCTORY QOMPLETION OF WORKS BY THE CONTRATOR	D TO CLOSE THE ACCOUNT OF A WORK	
25	**WORK REGISTERS SHOULD BE MAINTAINED**		**D**

	A WISE AND. ESTIMATE-WISE PROPERLY	B WORK WISE	
	C ESTIMTE WISE	D WORK WISE AND SUB ESTIMATE WISE.	
26	**ONE OF THE IMPORTANT DOCUMENT ON THE BASIS OF WHICH PAYMENT IS MADE TO THE CONTRACTOR IS**		**D**
	A FIELD BOOK	B DAY BOOK	
	C TALLY BOOK	D MEASUREMENT BOOK	
27	**CASHING OF GUARANTEE BOND IS THE RESPONSBIBILITY OF**		**A**
	A ACCOUNTS OFFICER	B CONCERNED OFFICER	
	C DRM	D CHIE CASHIER	
28	**IN THE CASE OF DEPOSIT WORKS FOR PRIVATE PARTIES, THE DEPARTMENTAL CHARGES ARE LEVIED AT THE RATE OF**		**A**
	A 12.5%	B 10%	
	C 6%	D 15%	
29	**THE DOCUMENT WHICH IS THE AUTHORITY FOR THE SHOPS TO UNDERTAKE MANUFACTURE OF COMPONENT IS**		**B**
	A ROUTE CARD	B JOB CARD	
	C MATERIAL TAG	D SCROLL SHEET	
30	**THE DOCUMENT WHICH IS USED TO DRAW MATERIAL SPECIFIED IS**		**B**
	A MATERIAL TAG	B MATERIAL REQUISITION	
	C MATERIAL SCHEULE	D MATERIAL DELIVERY NOTE	

31	**EACH WORKSHOP EMPLOYEE RECORDS HIS ATTENDANCE DAILY THROUGH GATE ATTENDANCE CARD**	**D**
	A ONCE B TWICE C THRICE D FOUR TIMES	
32	**THE ATTENDANCE IS RECORDED IN THE GATE ATTEDANCE CARD AY THE**	**D**
	A GATE B TIME OFFICE C SHOP D TIME BOOTH	
33	**QOUT-TURN STATEMENT PART-I SHOWS OUTLAY**	**A**
	A ADIUSTBLE DURNG THE MONTH B ON WORKS IN PROGRESS C ON COMPLETED WORK ORDER AWAITING ADJUSTMENT	
34	**PROFORMA ON COST BUDGET IS PREPARED**	**D**
	A MONTHLY B QUARTERLY C HALF YEARLY D ANNUALLY	
35	**PAYMENT TO WORKSHOP LABOUR IS MADE ON THE BASIS OF**	**B**
	A ASSUMED ATTENDANCE B ACUAL ATTENDANCE C LEAVE ALONG PAY D CASUAL LEAVE	
36	**RAILWAY ACCOUNTS ARE CLOSED**	**D**
	A MONTHLY B QUATERLY C SIX MONTHLY D ANNUALLY	

37	**PRE-CHECK SHOULD BE EXERCISED IN CASE OF**	**B**
	A PAYMENT FROM IMPREST B PAYMENT TOWARDS ARREARS OF INCREMENT C COMMISION DEDUCTED BY THE AUCTIONEERS FROM SALE PROCEEDS UNDER THEIR AGREEMENT D PAYMENT FROM STATION EARNINGS WHEN PERMITTED UNDER RULES	
38	**THE FINANCIAL POSITION OF INDVIDUAL RAILWAY IS KNOWN FROM**	**A**
	A APPROPRIATION ACCOUNT = B FINANCE ACCOUNTSS C CAPITAL & REVENUE ACCOUNTS D BLOCK ACCOUNTS	
39	**GROSS RECEIPT INCLUDE**	**A**
	A PASSENGER. GOODS & SUNDRY EARNINGS B PASSENGER, GOODS & OTHER COACHINGS ONLY C PASSENGER. GOODS OTHER COACHING & SUNDRYS ONLY. D OTHER SUNDRIES, OTHER COACHING, GOODS, PASSENGER & TRAFFIC SUSPENSE	
40	**DEBT HEAD REPORT IS PREPARED**	**D**
	A MONTHLY B QUARTERLY C HALF YEARLY D NONE OF THE ABOVE	

41	**DEBT HEAD REPORT IS A REVIEW OF**	**C**
	A HALF YEARL SUSPENE BALANCES OUTSTANDING IN THE BOOKS OF B ARREARS UNDER VARIOUS ITEMS OF WORKS _ IN ACCOUNTS	

	RAILWAYS	DEPARTMENT	
	C BALANCES UNDER THE DEBT DEPOSIT, ADVANCES.LOAND REMITTANCES OUTSTNDING IN THE BOOKS OF RAILWAYS AT THE END OF THE YEAR	D BALANCES UNDER — CSIL.CHEUES & BILLS. REMITTANCES INTO BANKS AND REMITTANCES OUTSTANDING IN. THE BOOKS OF RAILWAYS. AT THE ENDOF YEAR	
42	**EXCHEQUER CONTROL IS EXERCISED ON**		**D**
	A CASH OUTGO OF REVENUE GRANTS ONLY	B CASH OUTGO OF WORKS GRANTS ONLY	
	C CASH OUTGO OF NON BUDGETARY ITEMS	D- CASH OUITGO OF REVENUE & WORKS GRANTS ONLY	
43	**IN THE STATEMENT OF UNSANCTIONED EXPENDITURE, THE ITEMS ARE CLASSIFIED AS**		
	A EXCESS OVER ESTIMATE EXCESS OVER APPROPRIATION FOR WANT OF PROVISON	B MISC IRREGULARITIES. EXCESS OVER ESTIMATES FOR WANT OF ESTIMATES	
	C WANT OF ESTIMATE, MISC IRREGULARITIES AND EXCESS OVER GRANTS	D- IRREGULR SANCTION. ITEMS AWAITING SANCTION. LAPSED SANCTION.	
44	**PENALTY RECOERED BT TTE FROM' WITHOUT TICKET PASSENGER IS CALLED**		**B**
	A EXCESS FARE TICKET	B EXCESS CHARGE	
	C EXTRA FARE.	D IRREGULAR FARE	
45	**ENTRIES IN GOODS RAILWAY RECEIPT WHICH ARE FOUND IN STATTION DELIVERY BOOK BUT NOT IN MACHINE PREPARED ABSTRACTS ARE CALLED**		**B**
	A FORCED ENTRIES	B INKED ENTRIES	

	C FORGED ENTRIES D EXTRA ENTRIES	
40	**DIFFERENCE BETWEEN THE STATION & AUDITED FIGURES OF WARRANTS ND CREDIT NOTES ARE ADJUSTED IN TRAFFIC BOOK**	**A**
	A PART-A B PART-B C PART-C D PART-D	
47	**HEAD BALANCE SHEET TRANSER IS OPERTED IN**	**A**
	A TRAFFIC BOOK B BALANCE SHEET C ACCOUNTS OFFICE BALANCE SHEET D ADJUSTMENT BALANCE SHEET	
48	**HEAD BOOK TRANSFER IS OPERATED IN**	**A**
	A PART-A B PART-B C PART-C D PART-D	
49	**TRAFFIC WHICH PASSES OVER A RAILWAY BUT NEITHER ORIGINATES NOR TERMINATES ON THE RAILWAY IS CALLED FOR THAT RAILWAY**	**A**
	A CROSS TRAFFIC B INTER-RAILWAY TRAFFIC C FOREIGN TRAFFIC D LOCAL TRAFFIC	
50	**A PACKAGE WHICH IS TNDERED BY A PASSENGER FOR TEMPORARY CUSTODY AT STATION IS**	**B**
	A LUGGAGE B LEFT LUGGAGE C PARCEL D GOODS	
51	**NON ISSUED TICKETS ARE THOSE TICKETS**	**B**
	A WHICH ARE NOT TO BE ISSUED TO PSSSENGERS B WHICH WERE ISSUED TO THE PASSENGER BUT RETURNED UNUSED.	

	C WHICH HAVE NOT BEEN ISSUED TO THE PASSENGERS	D WHICH HAVE BEEN LOST

52	**MONEY RECEIPT ISSUED TO TTEs IS IN**	**B**
	A ITWOFOILS	B THREE FOILS
	C FOUR FOILS	D NONE OF THE ABOVE

53	**TIA IMMEDIATELY ON ARRIVAL T STATION**	**B**
	A TAKES INVENTORY OF CONSIGNMENT ON HAND	B COUNTS CASH ON HAND
	C CLOSE THE BOOKS OF THE ST TATIONS	D CHECKS THE LOWEST NUMBER OF TICKETS ON HAND

54	**CASH IN TRANSIT MEANS**	**B**
	A CASH RECEIVED IN CASH OFFICE FROM IST TO 3RD OF THE FOLLOWING MONTH	B CASH OF A MONTH NOT RECEIVED IN CASH OFFICE EVEN UPTO 3RD OF THE FOLLOWING MONTH
	C CASH RECEIVED SHORT IN CASH OFFICE	D CASH RECEIVED IN CASH OFFICE UPTO 8TH OF THE FOLLOWING MONTH

55	**CASH CHECK IS PREPARED BY**	**C**
	A TIA	B STATION MASTER
	C CASH OFFICE	D BANK

56	**A CONTRACT UNDER WHICH THE PERIOD OF ITS CURRENCY, THE CONTRACTOR ENGAGES TO SUPPLY MATERIAL ON DEMAND IRRESPECIVE OF QUANTITY AT FIXED RATES OR PRICE WITH IN AGIVEN PERIOD OF RECEIPT OF SUCH DEMAND IS TERMED AS**	**A**
	A RATE CONTRACT	B RUNNING CONTRACT

	C ONEDELIVERY CONTRACT	D PIECE WORK CONTRACT	
57	**SURVEY FALL UNDER HOW MANY CLASSES**		**D**
	A ONE	B TWO	
	C THREE	D FOUR	
58	**CASH BOOK IS USED TO RECORD**		**A**
	A CASH TRANSACTION	B CREDIT TRANSACTION	
	C CASH & CREDIT TRANSACTION	D ALL THE ABOVE	
59	**JOURNAL BOOK IS USED TO RECORD**		**C**
	A CASH TRANSACTION	B CREDIT TRANSACTION	
	C CASH & CREDIT TRANSACTION	D ALL THE ABOVE	
60	**LEDGER IS MAINTAINED TO KNOW**		**C**
	A DEBIT POSITION OF A.ACCOUNT	B. CREDIT POSITION OF ACCOUNT	
	C NET POSITION OF A ACCOUNT	D- NONE OF THE ABOVE	
61	**FINANCIAL POSITION OF A BUSINESS IS JUDGED THROUGH**		**D**
	A CASH BOOK	B LEDGER ACCOUNTS	
	C PROFIT & LOSS ACCOUNT	D BALANCE SHEET	
62	**BANK RECONCILIATION IS MAINTINED TO**		**A**
	A RECONCILE THE POSITION OF BANK ACCOUNT IN THE LEDGER WITH PASS BOOK/BANK	B RECONCILE DEBIT SIDE OF CASH BOOK	

	SATEMENET C RECONCILE CREDIT SIDE OF CASH BOOK D NONE OF THE ABOVE	
63	**ARITHMETICAL ACCURACY OF BOOKS OF ACCOUNTS IS ENSURED BY TALLYING** A CASH BOOK B LEDGER ACCOUNTS C TRIAL BALANCE D NONE OF THE ABOVE	**C**
64	**WHEN A ASSET IS USED FOR RUNNING A BUSINESS, ANNUAL REDUCTION IN ITS VALUE IS TERMED AS :** A APPRECIATION B DEPRECIATION C PILFERAGE D DETERORIATION	**B**

65. How many days of LAP in a calendar year, a permanent/ Temporary Railway servant shall be entitled to get?

a) 20 days
b) 15 days
c) 30 days
d) 45 days

66. How many days of HLAP in a year, can be credited to an employee?.

a) 30 days
b) 10 days
c) 20 days
d) 12 days

67. A female Railway employee shall be entitled to maternity leave for

a) 180 days
b) 120 days
c) 90 days
d) 130 days

68. For miscarriage, including abortion, what period of Maternity leave may be granted?.

a) 6 weeks
b) 45 days

c) 7 weeks
d) 43 days.

69. Paternity leave is admissible with less than two surviving children for a period of

a) 10 days
b) 20 days
c) 15 days
d) 25 days

70. Maximum days of leave on average pay that can be accumulated is

a) 120
b) 180
c) 190
d) 300

71. LAP shall be credited to a Railway servant at the rate of

a) 2 ½ days per month
b) 3 days per month
c) 2 days per month
d) 1 ½ days per month

72. How many days of LAP per year can be credited to a school staff ?

a) 10 days
b) 5 days
c) 7days
d) 8 days

73. How many days of LHAP can be accumulated to an employeet in his service life?

a) 300 days
b) 450 days
c) 600 days
d) Un limited

74. A male railway servant may be granted Paternity leave having surviving children

a) Less than two
b) One
c) Four
d) Three

75. Up to what limit, maternity leave may be combined with any kind of leave?

a) One year
b) Two years
c) Unlimited
d) Six months

76. A Trade Apprentices may be granted leave on full stipend for a period not exceeding---------- days per year.

a) 15 days
b) 13 days
c) 10 days
d) 12 days

77. Apprentice Mechanics in Railways Workshops may be granted leave on full stipend for period not exceeding…...

a) 16 days
b) 20 days
c) 25 days
d) 30 days

78. Gazetted officers may be granted LAP for the period exceeding 180 days but not exceeding ……, if leave granted out side India.

a) 200 days
b) 240 days
c) 230 days
d) 250 days

79. Study leave shall count for :-

a) Reckoning seniority
b) Reckoning increment
c) Earning LAP
d) Earning LHAP.

80. Which of the following category is entitled for hospital leave?

a) Group ‘A’
b) Group ‘B’
c) Group ‘C’
d) Group ‘D’

81. When no leave is admissible under any other rule, the leave granted is known as

a) LAP
b) LHAP
c) SPL Leave
d) Extra ordinary leave.

82. Maximum encashment of leave on average pay is…….

a) 200 days
b) 60 days
c) 360 days
d) 300 days

83. Who is the authority to sanction Special Disability Leave?.

a) Senior Scale Officer
b) J A Grade Officer
c) DRM
d) ADRM

84 Leave of any kind can be combined with vacation in the case of

a) Officers
b) Office Staff
c) Running Staff

d) Rly. School Teacher

85. What is the maximum period of leave on Average pay at time that a Railway servant may be granted?

a) 120 days
b) 160 days
c) 180 days
d) 300 days

86. What is the maximum limit of Leave not due that may be granted to a permanent Rly.Servant during his entire service period?

a) 360 days
b) 380 days
c) Unlimited
d) 300 days

87. Within which period, Paternity Leave can be granted?

a) Six months
b) Three months
c) Four months
d) 15days

88. Special Disability Leave on average pay granted for accident on duty shall not exceed……

a) 120 days
b) 125 days
c) 360 days
d) 280 days

89. Paternity leave is also admissible to

a) Casual Labour
b) Casual labour with temporary status
c) After completion of 180 days of service
d) After regular absorption

90. Staff of which Railway are entitled to avail extra Casual leave?

a) SER
b) ECOR
c) NFR
d) ECR

91. Whom does the Compensatory Casual leave is admissible?

a) Supervisory staff
b) Group ‘D’ staff
c) Group ‘C’ & Group ‘D’ staff but not supervisor
d) Stenographer & Confidential Assistant

92. Quarantine Leave

a) Withdrawn

b) Admissible in critical diseases
c) For Eye disease
d) Wife's Sickness

93. Commuted leave is admissible on

a) Medical Certificate
b) Request of an employee
c) Discretion of competent authority
d) None

94. If a Railway employee applies for a kind of leave say LAP, in advance, the competent authority may……..

a) Sanction as CL
b) sanction as LWP
c) refuse to sanction it
d) convert it as commuted leave

95. A Railway shall be granted leave of any kind for a continuous period of not exceeding……

a) 3 Years
b) 4 years
c) 5 years
d) 6 years

96. Which of the following leave can be combined with vacation in case of a school teacher?
a) Only LAP
b) Only LHAP
c) Any kind of leave
d) Special disability leave

97. How many occasions does a workshop staff be granted half a day's LAP?

a) 6 occasions
b) 10 occasions
c) 6 occasions
d) 12 occasions

98. Hospital leave granted to a non-Gazetted Rly. Servant should not exceed a total of ……..when combined with other leave

a) 24 months
b) 26 months
c) 28 months
d) 18 months

99. What is the maximum limitation of Leave Not Due granted on medical certificate during the entire period of service?

a) 360 days
b) 365 days
c) 370 days
d) 390 days

100. Maximum of study leave that can be granted to an employee during his entire service period is ……..
a) 36 months
b) 28 months

c) 24 months
d) 30 months

101. In case of 'Cut in pension', for compulsory retirement as a measure of punishment, leave encashment is admissible for…
a) 360 days
b) 150 days
c) un utilized days
d) not eligilble

102. Which of the following leave may be granted to a Rly. Servant, Volunteered to donate blood in Govt./Rly. Hospitals for railway employees.

a) Special Casual leave
b) casual leave
c) LAP
d) LHAP

103. If a railway servant resigns from service during study leave, and it is converted into regular leave as LAP/LHAP leaving balance, such a balance shall be treated as….

A) unauthorized absence
b) Extra ordinary leave
c) Study leave
d) Leave not due

104. Who is the Authority to grant study leave abroad?
A) Rly. Board
b) GM
c) DRM
d) CPO

105. Who is the Competent Authority to grant study leave within India?
A) Rly. Board
b) GM
c) DRM/CWM
d) CPO

106. Traffic Book consists of _____
A) Part A Station Account
B) Part B Net results of Apportionment
C) Traffic Account
D) All the above

107. Traffic Book is a compilation of earnings of a Zonal Railway comprising _____
A) Coaching
B) Goods
C) Sundry and other coaching including Net results of Apportionment
D) All the above

108. Traffic Account is a ledger account prepared in _____
A) Part A of Traffic Book
B) Part B of Traffic Book
C) Part C of Traffic Book
D) None of the above

109. Closing Balance of Traffic Account represents _____
A) Gross earnings
B) Apportioned earnings
C) Originating earnings
D) Unrealized earnings
110. 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
111. Apportionment of earnings is done based on distance by _____
A) RITES
B) CRIS
C) Western Railway
D) Railway Board

112. 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
113. Apportionment of Earnings is coordinated by _____
A) Railway Board
B) Western Railway
C) COFMOW
D) RITES
114. 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.
115. Difference between earnings as per Traffic Book and General Books is _____ A) Cash in transit
B) Traffic Suspense
C) Double accountal
D) None of the above
116. Apportioned Earnings are worked out on _____
A) Zonal Railways
B) Production Units
C) Indian Railways
D) All the above
117 At IR level earnings are actually on _____
A) Apportioned
B) Originating
C) Traffic receipts
D) None of the above
118. Traffic Account is ledger of Home Railway, which serves as _____
A) Debtor for all earnings

B) Creditor for realization
C) Creditor for closing balance
D) All the above
119. Earnings of a Zonal Railway are incorporated into _____
A) Account Current of Zonal Railway
B) Sent to Railway Board directly by Traffic Accounts
C) Both (a) and (b)
D) None of the above
120. 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.
121. In Which Part of the Traffic Book is Apportioned Earnings posted.
A. Part A
B. Part B
C. Part C
D. Part D
122. Ledger Account of the Home Railway is dealt in which Part
A. Part A
B. Part B
C. Part C
D. Part D
123.. Traffic Book is required to arrive
A. Originating earnings
B. Gross Earnings
C. Apportioned Earnings
D None of the above.
124. Which Traffic is Apportioned
A. Local Traffic
B. Through Traffic
C. Cross traffic
D None of the above.
125. Which is not a Credit item of Coaching Balance Sheet
A. Cash
B. BST
C. Other Vouchers
D. Parcels

ANSWERS

65. (c) 30 days
66. (c) 20 days in a year
67. (a) 180 days
68. (b) 45 days
69. (c) 15 days
70. (d) 300 days
71. (a) 2 ½ days per month
72. (a) 10 days
73. (d) Unlimited
74. (a) Less than two surviving children

75. (a) One year
76. (d) 12 days
77. (a) 16 days
78. (b) 240 days
79. (c) Earning LAP
80. (d) Group ‘D’ only
81. (d) Extra ordinary leave
82. (b) 60 days;
83. (d) ADRM
84. (d) Rly. School Teacher
85. (c) 180 days
86. (a) 360 days
87. (a) 6 months
88. (d) 280 days
89. (b) Casual labour with temporary status
90. (c) NFR;
91. (c) Group ‘C’ & Group ‘D’ staff but not supervisor
92. (a) Withdrawn
93. (a) On Medical Certificate
94. (c) Refuse to sanction it
95. (c) 5 years
96. (c) Any kind of leave
97. (a) 6 occasions
98. (c) 28 months
99. (a) 360 days
100. (a) 36 months
101. (d) not eligilble
102. (a) Special Casual leave.
103. (b) Extra ordinary leave
104. (a) Rly. Board
105. (b) Rly. Board
106.D) All the above
107.D) All the above
108.C) Part C of Traffic Book
109.D) None of the above
110.C) Through a JV in Part D of Traffic Book
111.B) CRIS
112.B) Retained by collecting Railway
113.B) Western Railway
114.A) Centralised Apportionment
115.B) Traffic Suspense
116.A) Zonal Railways
117.B) Originating
118.D) All the above
119.A) Account Current of Zonal Railway
120.B. Debit side
121.B. Part B
122.C. Part C
123.C. Apportioned Earnings
124.B. Through Traffic

125.D. Parcels

No.	Objective type Question GRP
126	Material drawn from Stores Depots by workshops is debited to____. कार्यशालाओ ंद्वारा स्टोर डिपो सेली गई सामग्री को _____ मेंडेबिट किया जाता है (A) Workshop Manufacture Suspense account डब्ल्यूएमएस (B) Labour suspense श्रम (C) Stores suspense स्टोर (D) None of the above उपरोक्त मेंसेकोई नहीं
127	M&P programme is budgeted under _____. एम एं ड पी कार्यक्रम का बजट _____ मेंरखा जाता है I (A) PH-21 (B) PH-41 (C) PH-42 (D) PH-53
128	The document which is the authority for the shops to undertake manufacture of component or assembling for which it is issued is called _____. वह दस्तावेज़ जो कार्यशालाओ ंके लिए घटक या संयोजन के निर्माण के लिए प्राधिकार है - _____ (A) Job card जॉब कार्ड (B) Route card रूट कार्ड (C) Work order कार्यआदेश (D) None of these उपरोक्त मेंसेकोई नहीं
129	If store is classified as dead surplus store then : यदि स्टोर को डेड सरप्लस स्टोर के रूप मेंवर्गीकृत किया जाता हैतो: (A) It is not utilised in past 24 months. पिछले 24 महीनों मेंइसका उपयोग नहीं किया गया है। (B) It will not be utilised in next 24 months. अगले 24 महीनों मेंइसका उपयोग नहीं किया जाएगा। (C) Both A and B above. ए और बी दोनों। (D) Only A के वल ए
130	Production shops in a workshop are: एक कार्यशाला मेंउत्पादन की शालाए हैं: (A) Process shops प्रक्रिया शालाए (B) Job shops जॉब शालाए (C) Both A and B above. ए और बी दोनों। (D) None of the above. उपरोक्त मेंसेकोई नहीं
131	What will be the rate of Additional Family Pension to the pensioner aged

	88 years?88 वर्षकी आयुके पेंशनभोगी को अतिरिक्त पारिवारिक पेंशन की दर क्या होगी? (A) 20% (B) 30% (C) 40% (D) 50%
132	Exemption from disclosure of information under Right to information Act, 2005 is given in Section _____of the Act. सूचना का अधिकार अधिनियम, 2005 के तहत सूचना के प्रकटीकरण सेछूट अधिनियम की धारा ___ मेंदी गई है। (A) धारा 7/section 7 (B) धारा 5/ section 5 (C) धारा 8/section 8 (D) धारा 11/section 11
133	Power to close items under part 1 of the railway board inspection report of zonal railways lies with:- रेलवेबोर्डकी निरीक्षण रिपोर्ट- भाग 1 के तहत मदों को जोनल रेलवेमेंबंद करनेकी शक्ति किसके पास है (A) GM महाप्रबंधक (B) PFA प्रमुख वित्त सलाहकार (C) Dy. FA & CAO उप वित्त सलाहकार व मुख्य लेखा अधिकारी (D) None of the above. उपरोक्त मेंसेकोई नहीं
134	Which of the following statements is/are correct? निम्नलिखित मेंसेकौन सा कथन सही है? Stock adjustment account is operated for recording differences arising out of :- स्टॉक समायोजन खाता मतभेदों को दर्जकरनेके लिए संचालित किया जाता हैजोकि उत्पन्न होतेहै:- i) Variation in stock noticed on account of Stock Verification. स्टॉक सत्यापन के कारण देखी गई स्टॉक मेंभिन्नता से ii) Changes in Price of stock purchased from market or manufactured at workshop. बाजार सेखरीदेगए या कार्यशाला मेंनिर्मित स्टॉक की कीमत मेंपरिवर्तन से। iii) Difference in book value and actual value realised on Scrap sale स्क्रैप बिक्री पर प्राप्त पुस्तक मूल्य और वास्तविक मूल्य मेंअंतर से iv) Rounding off संख्याओ ंको पूर्णांकित करनेसे (A) Only i and ii are correct के वल iऔर ii सही हैं (B) Only i, ii and iii are correct के वल i, ii और iii सही हैं (C) All are correct सब सही हैं (D) Only i and iii are correct के वल iऔर iii सही हैं
135	Account Current which complies with Government Account is called _____. वह सामयिक खाता जो सरकारी खातेका अनुपालन करता है,

	_____कहलाता है I (A) Finance account वित्त खाता (B) Commercial account वाणिज्यिक खाता (C) Capital account पूंजी खाता (D) Revenue Account राजस्व खाता
136	When advance payment is made to a supplier, the purchase is जब किसी आपूर्तिकर्ताको अग्रिम भुगतान किया जाता है, तो खरीद होती है (A) Credited क्रेडिट (B) Debited डेबिट (C) No Entry made कोई प्रविष्टि नहीं की गई (D) None of the above उपरोक्त मेंसेकोई नहीं
137	If an employee dies while in service then for how many years the family of the deceased employee is entitled for the enhanced family pension? यदि किसी कर्मचारी की सेवा के दौरान मृत्युहो जाती हैतो मृतक कर्मचारी का परिवार कितनेवर्षों के लिए बढ़ी हुई पारिवारिक पेंशन का हकदार है? (A) 05 years (B) 07 years (C) 10 years (D) None of these
138	The rate for deduction of liquidated damages is : परिसमाप्त नुकसान/परिसमापन हर्जाना की कटौती की दर है : (A) 0.5 % per week of delay 0.5% प्रति सप्ताह की देरी (B) 01 % per month of delay 01% प्रति माह की देरी (C) 02 % per week of delay 02% प्रति सप्ताह की देरी (D) 0.5 % per month of delay 0.5% प्रति माह की देरी
139	For paying enhanced tax rates the clause which should be applicable is:- बढ़ी हुई कर दरों का भुगतान करनेके लिए जो क्लॉज लागूहोना चाहिए वह है:- (A) Price variation clause मूल्य भिन्नता खंड (B) Statutory Variation clause वैधानिक भिन्नता खंड (C) Option clause विकल्प खंड (D) Splitting clause. विभाजन खंड
140	Full form of MACP is_____. (A) Minimum Assured Career Progression Scheme (B) Modified Assured Career Progression Scheme (C) Maximum Accelerated Career Progression Scheme (D) Modified Accelerated Career Progression Scheme

141	Sales Suspense is used सेल्स सस्पेंस होता है (A) To watch over delivery of auctioned material against amount received प्राप्त राशि के बदलेनीलाम सामग्री की सुपुर्दगी पर नजर रखनेके लिए (B) To ensure correct recovery of due amounts सही राशि की वसूली सुनिश्चित करनेके लिए (C) To ensure excess delivery is not made यह सुनिश्चित करनेके लिए कि अतिरिक्त वितरण नहीं किया गया है (D) All of the above ऊपर के सभी
142	Turnover Ratio in Stores is calculated as स्टोर्समेंटर्नओवर अनुपात की गणना इस प्रकार की जाती है (A) Total Issues /Closing Balance*100 कु ल निर्गम/समापन शेष*100 (B) Closing Balance/Total Issues*100. समापन शेष/कु ल निर्गम*100 (C) Closing Balance /Total Receipt*100 समापन शेष/कु ल प्राप्ति*100 (D) Total Receipt /Closing Balance*100. कु ल प्राप्ति/समापन शेष*100
143	Stock will be debited स्टॉक डेबिट किया जाएगा (A) On passing of Advance bill अग्रिम बिल पास होनेपर (B) On passing of RO bill आर ओ बिल पास होनेपर (C) After preparation of RO आर ओ की तैयारी के बाद (D) None of above उपरोक्त मेंसेकोई नहीं
144	In WMS Budget, 'Issues to Stores' means डब्ल्यूएमएस बजट में, 'स्टोर इश्यू' का अर्थहै (A) Material manufactured by workshop to be stocked in depot कार्यशाला द्वारा निर्मित सामग्री जिसका भण्डारण डिपो मेंहोगा (B) Material returned by shop floor as it is excessअधिक होनेपर कार्यशाला सेलौटा दी गई सामग्री (C) Material received from other depots in case of shortages कमी होनेपर अन्य डिपो सेमंगवाई गई सामग्री (D) None of above उपरोक्त मेंसेकोई नहीं
145	Credit balance in purchase Suspense indicates खरीद सस्पेंस मेंक्रेडिट बैलेंस इंगित करता है (A) Material received but bills not paid सामग्री मिली लेकिन बिलों का भुगतान नहीं हुआ (B) Bills paid but material not received बिल का भुगतान हुआ लेकिन सामग्री नहीं मिली (C) Either A or B या तो A या B (D) Neither A or B न तो A और न ही B
146	When material enters Stock, the accounting entry is जब सामग्री स्टॉक मेंप्रवेश करती है, तो लेखांकन प्रविष्टि होती है

	(A) Stock Debit,Cheques and Bills Credit स्टॉक डेबिट, चेक और बिल क्रेडिट (B) Stock Debit, Bank Credit स्टॉक डेबिट, बैंक क्रेडिट (C) Cheques and Bills Debit, Stock Credit चेक और बिल डेबिट, स्टॉक क्रेडिट (D) Stock Debit, Purchase Suspense Credit स्टॉक डेबिट, खरीद सस्पेंस क्रेडिट
147	The percentage of Test check to be done by AEN/XEN in measurement of ballast, Earth work etc is गिट्टी, मिट्टी के काम आदि की माप मेंएईएन/एक्सईएन द्वारा की जानेवाली परीक्षण जांच का प्रतिशत (A) 100% (B) 75% (C) 60% (D) 50%
148	Introduction of a new station or omission of any station in the estimate is treated as __. अनुमान मेंकिसी नए स्टेशन को जोड़नेया किसी स्टेशन के हटानेको _____माना जाता है I (A) Single Tender एकल निविदा (B) Material Modification महत्त्वपूर्णसंशोधन (C) Passenger Amenity यात्री सुविधा (D) Operational requirement परिचालन आवश्यकता
149	Establishment matters have been mentioned in which part of Model SOP 2018 मॉडल एसओपी 2018 के किस भाग मेंस्थापना मामलों का उल्लेख किया गया है (A) Part-D /भाग -डी (B) Part-F /भाग -एफ (C) Part-E / भाग- ई (D) Part-G / भाग -जी
150	Codal life of CCTV Camera and associated equipment and video camera: सीसीटीवी कै मरा व संबंधित उपकरण और वीडियो कै मरा का कोडल लाइफ: (A) 8 Years (B) 7 Years (C) 6 Years (D) 5 Years
151	Codal life of electric locomotives :विद्युत इंजनों का कोडल लाइफ : (A) 35 Years (B) 32 Years (C) 30 Years (D) 25 Years
152	These are classified as 'contingent expenses' इन्हें 'आकस्मिक व्यय' के रूप मेंकिया जा सकता है (A) Hot weather establishment गर्ममौसम मेस्थापना पर व्यय (B) Staff employed for upkeep of office कार्यालय रख-रखाव के लिए नियोजित कर्मचारी (C) Expenditure on postage stamps डाक टिकटों पर व्यय (D) All of the above ऊपर के सभी
153	The object of completion Report is पूर्णता/समापन रिपोर्टका उद्देश्य है

	(A) To know the actual cost of the work कार्यकी वास्तविक लागत जाननेके लिए (B) To compare actual cost with sanctioned cost & regularize the same स्वीकृ त लागत के साथ वास्तविक लागत की तुलना करना और उसेनियमित करना (C) To close the accounts of the work काम का हिसाब-किताब बंद करनेके लिए (D) None of these उपरोक्त मेंसेकोई नहीं
154	Primary Unit of allocation denotes आवंटन की प्राथमिक इकाई दर्शाती है (A) Nature of expenditure व्यय की प्रकृति (B) Object of expenditure व्यय का उद्देश्य (C) Authority who has incurred the expenditure प्राधिकरण जिसनेव्यय किया है (D) None of the above उपरोक्त मेंसेकोई नहीं
155	Expenditure on Pension and retirement benefits is booked to which demand पेंशन और सेवानिवृत्ति लाभों पर व्यय किस मांग मेंबुक किया जाता है (A) 11 (B) 12 (C) 13 (D) 14
156	Plan Head 4200 denotes प्लान हेड 4200 निरूपित करता है (A) New lines नई लाइनें (B) M&P एम एं ड पी (C) Other Electrical works अन्य विद्युत कार्य (D) Workshops कार्यशालाएं
157	Price variation clause is not applicable to मूल्य भिन्नता खंड किस पर लागूनहीं होता है (A) Works costing less than Rs. 5 crore 5 करोड़ रुपयेसेकम लागत का काम (B) Zonal contracts जोन अनुबंध (C) Service Tenders of less than 18 months period 18 महीनेसेकम अवधि की सेवा निविदाएं (D) All of the above ऊपर के सभी
158	Currency of a sanctioned estimate for works कार्यों के लिए स्वीकृ त अनुमान की वैधता (A) Normally 5 years from the date on which sanction has been accorded आम तौर पर उस तारीख से 5 साल, जिस पर मंजूरी दी गई हैI (B) Two years दो साल (C) Ten years irrespective of whether work is commenced or not दस साल भलेही काम शुरू हुआ हो या नहीं (D) None of the above उपरोक्त मेंसेकोई नहीं
159	Authority competent to grant extension of time for completion

	of contract ठेका पूरा करनेके लिए समय विस्तार देनेके लिए सक्षम प्राधिकारी (A) Accepting authority अनुबंध को स्वीकार करनेवाला प्राधिकरण (B) Contract signing authority अनुबंध पर हस्ताक्षर करनेवाला प्राधिकरण (C) One level above accepting authority अनुबंध को स्वीकार करनेवालेप्राधिकरण सेएक स्तर ऊपर का प्राधिकरण (D) Executive concerned संबंधित कार्यपालक
160	In SOP, if there is no mention regarding finance concurrence, then एसओपी में, यदि वित्त सहमति के संबंध मेंकोई उल्लेख नहीं है, तो (A) Finance concurrence is not required वित्त सहमति की आवश्यकता नहीं है (B) Finance concurrence is required वित्त सहमति की आवश्यकता है (C) Executive can decide on Finance concurrence कार्यपालक वित्त सहमति पर निर्णय लेसकतI है (D) None of the above उपरोक्त मेंसेकोई नहीं
161	राजभाषा कार्यान्वयन समिति की बैठकों की आवृत्ति कितनी होती है? (A) महीनेमेंएक बार (B) 3 महीनेमेंएक बार (C) 6 महीनेमेंएक बार (D) साल मेंएक बार
162	Approval powers for appointment of Arbitrator rests with _____. मध्यस्थ की नियुक्ति के लिए अनुमोदन शक्तियाँ _____के पास हैं I (A) GM महाप्रबंधक (B) DGM उप महाप्रबंधक (C) PHOD विभाग के प्रधान प्रमुख (D) All of the above ऊपर के सभी
163	Documents which are integral part of contracts दस्तावेज़ जो अनुबंधों का अभिन्न अंग हैं (A) GCC, SCC जीसीसी, एससीसी (B) Specifications विशेष विवरण (C) Schedule of rates, quantities दरों की अनुसूची, मात्रा (D) All of the above ऊपर के सभी
164	Permissible variation/excess in Zonal contract is limited up to जोन अनुबंध मेंभिन्नता/अधिकता के लिए अनुमेय सीमा है (A) 100% (B) 50% (C) 25% (D) 10%
165	Work orders are issued against Zonal contracts. The maximum value of each work order is जोनल ठेके के विरुद्ध कार्यादेश जारी किया जाता है। प्रत्येक कार्यआदेश की अधिकतम सीमा है (A) Rs. 2 lakhs (B) Rs. 2.5 lakhs (C) Rs. 3 lakhs (D) Rs. 5 lakhs

166	Detailed Estimate need not be prepared for works costing less than _____ _____सेकम लागत वालेकार्यों के लिए विस्तृत अनुमान तैयार करनेकी आवश्यकता नहीं है (A) Rs. 10 lakhs (B) Rs. 5 lakhs (C) Rs. 3 lakhs (D) Rs. 2 lakhs
167	Sanction to the estimate is considered as 'Technical sanction' in case of ____ _____अनुमान की मंजूरी को 'तकनीकी मंजूरी' के रूप मेंमाना जाता हैI (A) Abstract Estimate सार अनुमान (B) Detailed Estimate विस्तृत अनुमान (C) Revised Estimate संशोधित अनुमान (D) Completion Estimate समापन अनुमान
168	The benefit under MACP Scheme is available up to Level ___ of the pay matrix. एमएसीपी योजना के तहत लाभ वेतन मैट्रिक्स के स्तर ___ तक उपलब्ध है। (A) 17 (B) 15 (C) 14 (D) 13
169	Administrative approval of competent Authority for incurring expenditure is accorded at इस स्तर पर व्यय करनेके लिए सक्षम प्राधिकारी की प्रशासनिक स्वीकृति प्रदान की जाती है (A) Abstract Estimate सार अनुमान (B) Detailed Estimate विस्तृत अनुमान (C) Revised Estimate संशोधित अनुमान (D) Completion Estimate समापन अनुमान
170	The Pension Fund gets the money from: पेंशन फं ड को पैसा मिलता है: (A) Revenue earned by Railways रेलवेद्वारा अर्जित राजस्व (B) Capital पूंजी (C) Budgetary Support बजटीय सहायता (D) Extra Budgetary Support अतिरिक्त बजटीय सहायता
171	Which is NOT a method for Expenditure Control? व्यय नियंत्रण के लिए कौन सी विधि नहीं है? (A) Budgetary Control and Financial Reviews बजटीय नियंत्रण और वित्तीय समीक्षा (B) Internal Audit and CAG Audit आं तरिक लेखा परीक्षा और सीएजी लेखा परीक्षा (C) Review of Unsanctioned and Objectionable items of Expenditure व्यय की अस्वीकृ त एवंआपत्तिजनक मदों की समीक्षा

	(D) Material Modification and Price Variation Clause महत्त्वपूर्णसंशोधन और मूल्य भिन्नता खंड
172	Misclassifications (between Voted and Charged; Revenue and Capital segments; between different sources of Financing etc) detected in the accounts are reflected in Annexure ___? खातों मेंपाए गए गलत वर्गीकरण (मत और प्रभार व्यय के बीच; राजस्व और पूंजी खंड; वित्त के विभिन्न स्रोतों के बीच आदि) को जिस अनुलग्नक मेंदर्शाया जाता वह है -____: (A) Annexure H (B) Annexure I (C) Annexure J (D) Annexure K
173	As a system of reporting to Parliament, Railways submit ___accounts for scrutiny of C&AG संसद को रिपोर्टकरनेकी एक प्रणाली के रूप में, रेलवे _____खातों को सीएजी की जांच के लिए प्रस्तुत करता है (A) Finance Accounts वित्त लेखा (B) Capital and Revenue Accounts पूंजी और राजस्व खाते (C) Account Current सामयिक खाता (D) Appropriation Accounts विनियोग खाते
174	Unspent Budget allotment is_____. अव्ययित बजट आवंटन -_____ (A) Carried forward next year अगलेसाल के लिए आगेलेजाया जाता हैंI (B) Revenue grant lapses, while Capital grant is carried forward to next year राजस्व अनुदान व्यपगत हो जाता है, जबकि पूंजीगत अनुदान अगलेवर्षके लिए अग्रनीत हो जाता हैंI (C) Both revenue and capital grants are available for that financial year only राजस्व और पूंजीगत अनुदान दोनों ही के वल उसी वित्तीय वर्षके लिए उपलब्ध होतेहैंI (D) None of these उपरोक्त मेंसेकोई नहीं
175	Examples of Charged expenditure प्रभारित व्यय के उदाहरण (A) Pay and allowances of C&AG सीएजी का वेतन और भत्ते (B) Any award decreed by court of law कानून की अदालत द्वारा न्यायिक निर्णय के तहत कोई भी राशि (C) None of the above उपरोक्त मेंसेकोई नहीं (D) Both A and B above दोनों A और B
176	Purchase suspense, other than in case of advance payment, will have खरीद सस्पेंस में, अग्रिम भुगतान के मामलेके अलIवा, होगा (A) Credit first क्रेडिट पहले (B) Debit first डेबिट पहले (C) Auction sales नीलामी बिक्री (D) Depot transfers डिपो हस्तांतरण
177	Which of the following constitute Inventory Budget of IR under Capital segment? निम्नलिखित मेंसेकौनसेमद पूंजी खंड के तहत IR का इन्वेंटरी बजट

	बनातेहै a. Stores Budget स्टोर बजट b. WMS budget डब्ल्यूएमएस बजट c. Misc. Advance (Capital) विविध अग्रिम (पूंजी) d. Works Budget कार्यबजट (A) a (B) b (C) a,b,c (D) a,b,c,d
178	Re-appropriation is NOT permissible between ___. किसके बीच पुन: विनियोग की अनुमति नहीं हैI a. Different grants विभिन्न अनुदान b. Capital, railway funds, safety fund पूंजी, रेलवेकोष, सुरक्षा कोष c. Voted and Charged मतदान और प्रभार व्यय (A) All are correct सब सही हैं (B) b only correct के वल बी सही (C) c only correct के वल सी सही (D) a&c are correct ए और सी सही हैं
179	As per RTI act, what is time limit to get the information concerning life and liberty of person आरटीआई अधिनियमIनुसार, व्यक्ति जीवन और स्वतंत्रता सेसंबंधित जानकारी प्राप्त करनेकी समय सीमा क्या है? (A) 48 hours (B) 24 hours (C) 5 days (D) 10 days
180	Set the order of occurrence: क्रम निर्धारित करें: a. Provisional Para अनंतिम पैरा b. Draft Para ड्राफ्ट पैरा c. ATN एटीएन d. Audit Para लेखापरीक्षा पैरा (A) b, d, a, c (B) d,c,b,a (C) a,b,c,d (D) b,a,d,c
181	Procedure of disclosure of third party information is given in Section _____of RTI Act. तीसरेपक्ष की जानकारी के प्रकटीकरण की प्रक्रिया आरटीआई अधिनियम की धारा _____ मेंदी गई है। (A) धारा 7/section 7 (B) धारा 5/ section 5 (C) धारा 8/section 8 (D) धारा 11/section 11
182	All cash receipts and payments are posted in सभी नकद प्राप्तियों और भुगतानों को पोस्ट किया जाता है (A) Cashier's Cash Book of Cash Office कै श ऑफ़िस की कैशियर कै श बुक (B) General Cash Book of Books section बुक्स सेक्शन की जनरल कै श बुक (C) Both are incorrect दोनों ए और बी गलत हैं

	(D) A & B are correct दोनों ए और बी सही हैं
183	Which of the following is not shown in the Debt head report? निम्नलिखित मेंसेकौनसा ऋण शीर्षरिपोर्टमेंनहीं दिखाया जाता है? (A) F Loans & Advances एफ ऋण और अग्रिम (B) L Retirement benefits एल सेवानिवृत्ति लाभ (C) I Small Savings आई छोटी बचत (D) J Reserve Funds जेरिजर्वफं ड
184	Accounts Current: Which of the following statement(s) is / are true? सामयिक खाता: निम्नलिखित मेंसेकौन सा/सेकथन सत्य है/हैं? (A) Account Current figures are incorporated in Ways & Means position of Union Govt. सामयिक खाता आं कड़ेसंघ सरकार के तरीके और साधन की स्थिति मेंशामिल किए जातेहैं (B) Schedules are useful for MIS सामयिक खातेकी अनुसूचियां एमआईएस के लिए उपयोगी हैं (C) Both are incorrect दोनों A&B गलत हैं (D) Both A&B are correct दोनों A&B सही हैं
185	The principal of House Building Advance shall be recovered in not more than ___ equated monthly instalments(EMIs). गृह निर्माण अग्रिम का मूलधन ___ समान मासिक किश्तों (ईएमआई) सेअधिक मेंवसूल नहीं किया जाएगा। (A) 240. (B) 180 (C) 60. (D) 200
186	Upon receipt of encashed cheques clearance report from RBI, what JV entry is made for clearing Cheques & Bills? भारतीय रिजर्वबैंक सेनकदीकृ त चेक समाशोधन रिपोर्टप्राप्त होनेपर, चेक और बिलों मेंक्या जेवी प्रविष्टि पारित की जाती है (A) Deposit with Reserve Bank Dr; Remittance into Bank Cr रिजर्वबैंक के पास जमा Dr; बैंक मेंप्रेषण Cr (B) Deposit with Reserve Bank Dr; Cheques & Bills Cr रिजर्वबैंक के पास जमा Dr; चेक और बिल Cr (C) Cheques &Bills(-) Cr; Deposit with Reserve Bank Cr चेक और बिल (-) Cr; रिजर्वबैंक के पास जमा Cr . (D) None of these इनमेंसेकोई नहीं
187	What are the sources of Staff Benefit Fund? कर्मचारी लाभ कोष के स्रोत क्या हैं? (A) All receipts from fines जुर्मानेसेप्राप्त सभी रसीदें (B) All receipts from forfeited PF bonus of non gazette employees अराजपत्रित कर्मचारियों के जब्त पीएफ बोनस सेसभी प्राप्तियां (C) Unpaid wages beyond three years तीन साल सेअधिक का अदत्त वेतन (D) All of the above ऊपर के सभी

188	Upon receipt of clearance report from RBI, what JV entry is passed for clearing Remittance into Bank? भारतीय रिजर्वबैंक सेसमाशोधन रिपोर्टप्राप्त होनेपर, बैंक प्रेषण मेंकौन सी जेवी प्रविष्टि पारित की जाती है (A) Deposit with Reserve Bank Dr; Remittance into Bank (-) Dr रिजर्वबैंक के पास जमा Dr; बैंक मेंप्रेषण (-) Dr (B) Remittance into Bank Dr; Deposit with Reserve Bank Cr; बैंक मेंप्रेषण Dr; रिजर्वबैंक के पास जमा Cr; (C) Deposit with Reserve Bank Dr; Cheques & Bills Cr रिजर्वबैंक के पास जमा Dr; चेक और बिल Cr (D) None of these इनमेंसेकोई नहीं
189	In works expenditure Primary Unit 3 is used for कार्यव्यय मेंप्राथमिक इकाई 3 का उपयोग किसके लिए किया जाता है (A) Contractual payments संविदात्मक भुगतान (B) Stores supplied from Stock स्टॉक सेआपूर्ति की गई सामग्री (C) Productivity linked bonus उत्पादकता सेजुड़ा बोनस (D) Credit for released material जारी सामग्री पर क्रेडिट
190	In works expenditure Pay & Allowances of staff is booked to which Primary Unit? कार्यव्यय मेंकर्मचारियों के वेतन और भत्तेकिस प्राथमिक इकाई को बुक किए जातेहैं? (A) 1 (B) 4 (C) 5 (D) 7
191	Subhead for Miscellaneous Advance under Inventories is इन्वेंटरी के तहत विविध अग्रिम के लिए उपशीर्षक है (A) 7210 (B) 7310 (C) 7110 (D) 4110
192	Pick correct order in Accounting classification for works कार्यों के लिए लेखांकन वर्गीकरण मेंसही क्रम चुनें (A) Source/subhead/plan head/primary unit स्रोत/उपशीर्ष/योजना शीर्ष/प्राथमिक इकाई (B) Plan head/source/subhead/primary unit योजना शीर्ष/स्रोत/उपशीर्ष/प्राथमिक इकाई (C) Plan head/subhead/source/primary unit योजना शीर्ष/उपशीर्ष/स्रोत/प्राथमिक इकाई (D) Source/plan head/subhead/primary unit स्रोत/योजना शीर्ष/उपशीर्ष/प्राथमिक इकाई
193	Review of works expenditure against funds allotted as well as estimate of work is done by किसके द्वारा कार्यपर व्यय की समीक्षा कार्यके अनुमान व आबंटित निधियों के साथ की जातीहै? (A) Revenue Allocation Register राजस्व आवंटन रजिस्टर

	(B) Contract Ledger अनुबंध खाता बही (C) Works Register कार्यरजिस्टर (D) Capital ledger पूंजी खाता बही
194	There are various methods to reduce cost of production, except उत्पादन की लागत को कम करनेके विभिन्न तरीके हैं, सिवाय A) Increase in production output उत्पादन मेंवृद्धि B) Reduction in number of rejections अस्वीकृति की संख्या मेंकमी C) Maintaining maximum inventory levels अधिकतम इन्वेंट्री स्तर बनाए रखना D) Producing standardized products मानकीकृत उत्पादों का उत्पादन
195	Which of the following is not depreciated निम्नलिखित मेंसेकिस मेमूल्यह्रास नहीं होता है A) Plant and Machinery संयंत्र और मशीनरी B) Vehicles वाहन C) Furniture फर्नीचर D) Land भूमि
196	Stock is _____. स्टॉक _____है (A) Included in the category of Fixed assets अचल संपत्तियों की श्रेणी मेंशामिल (B) An intangible fixed asset एक अस्पृश्य अचल संपत्ति (C) An investment एक निवेश (D) A part of current assets वर्तमान संपत्ति का एक हिस्सा
197	What is that maintained for known liabilities _____. ज्ञात देनदारियों के लिए क्या रखा जातI है_____ (A) Provision प्रावधान (B) Reserve संचय (C) Capital Reserve पूंजी संचय (D) Reserve Fund सुरक्षित कोष
198	Rule 3A of Railway Services (Conduct) Rules, 1966 relates to _____. रेल सेवा (आचरण) नियम, १९६६ का नियम ३ए _____ संबंधित है (A) Promptness and Courtesy तत्परता और सौजन्य (B) Observance of Government's policies सरकार की नीतियों का पालन (C) Employment of near relatives of railway servants in Firm having Government patronage सरकारी संरक्षण प्राप्त फर्ममेंरेल सेवकों के निकट संबंधियों का नियोजन

	(D) Taking part in politics and elections राजनीति और चुनाव मेंभाग लेना
199	Demanding dowry is prohibited under ___Of Railway Services (Conduct) Rules, 1966.रेलवेसेवा (आचरण) नियम, 1966 के_____के तहत दहेज की मांग करना प्रतिबंधित है। (A) Rule 13A (B) Rule 14 (C) Rule 3 (D) Rule 4
200	Standard Form used for placing a Railway Servant under Suspension is _____. रेलवेकर्मचारी को निलंबन के तहत रखनेके लिए इस्तेमाल किया जानेवाला मानक प्रपत्र है- _____ (A) SF-1 (B) SF-5 (C) SF-11 (D) SF 6
201	Maximum amount of advance that can be sanctioned from PF for treatment purpose? इलाज के उद्देश्य सेभविष्य निधि सेअधिकतम कितनी अग्रिम राशि स्वीकृ त की जा सकती है (A) Equal to 3 months basic pay 3 महीनेके मूल वेतन के बराबर (B) Equal to 6 months basic pay 6 महीनेके मूल वेतन के बराबर (C) Up to 90% of the amount in the PF account पीएफ खातेमेंराशि का 90% तक (D) Up to 75% of the amount in the PF account पीएफ खातेमेंराशि का 75% तक
202	RPF/RPSF staff are eligible for cash compensation in lieu of attendance on holidays maximum for _____ days in a calendar year. आरपीएफ/आरपीएसएफ कर्मचारी एक कैलेंडर वर्षमेंअधिकतम _____ दिनों के लिए छुट्टियों पर उपस्थिति के बदलेनकद मुआवजेके पात्र हैं। (A) 12 (B) 16 (C) 30 (D) 24
203	The ---------- of Railway Production Units have been appointed as "Occupiers"ofthe respective units in terms of the provisions of the Factories Act, 1948. फैक्ट्री अधिनियम, 1948 के प्रावधानों के अनुसार रेलवेउत्पादन इकाइयों के ---------- को संबंधित इकाइयों के"अधिभोगी" के रूप मेंनियुक्त किया गया है। (A) General Managers महाप्रबंधक (B) Chief Mechanical Engineers / CWM मुख्य यांत्रिक इंजीनियर / सीडब्ल्यूएम(C) Chief Personnel Officers मुख्य कार्मिक अधिकारी (D) Chief Security Commissioners मुख्य सुरक्षा आयुक्त
204	For how many maximum days leave encashment in a spell during service can be granted ? सेवा के दौरान एक अवधि मेंअधिकतम कितनेदिनों के अवकाश नकदीकरण की अनुमति दी जा सकती है? (A) 20 days (B) 30 days (C) 60 days (D) 10 days

205	निम्नलिखित मेंसेकौन सा पुरस्कार "उत्कृष्ट लेखन" के लिए राजभाषा विभाग, गृह मंत्रालय द्वारा दिया जाता है (A) राजभाषा गौरव पुरस्कार (B) राजभाषा कीर्ति पुरस्कार (C) उपरोक्त मेंसेकोई नहीं (D) दोनों A और B

****

Answer

Question No.	Answer
126	(A) Workshop Manufacture Suspense account डब्ल्यूएमएसmparh [kkrk
127	(B) PH-41
128	(B) Route card रूट कार्ड
129	(C) Both A and B above. ए और बी दोनों।
130	(C) Both A and B above. ए और बी दोनों।
131	(B) 30%
132	(C) धारा 8/section 8
133	(B) PFA प्रमुख वित्त सलाहकार
134	(C) All are correct सब सही हैं
135	(A) Finance account वित्त खाता
136	(B) Debited डेबिट
137	(C) 10 years
138	(A) 0.5 % per week of delay 0.5% प्रति सप्ताह की देरी
139	(B) Statutory Variation clause वैधानिक भिन्नता खंड
140	(B) Modified Assured Career Progression Scheme
141	(A) To watch over delivery of auctioned material against amount received प्राप्त राशि के बदलेनीलाम सामग्री की सुपुर्दगी पर नजर रखनेके लिए
142	(B) Closing Balance/Total Issues*100. समापन शेष/कु ल निर्गम*100

143	(C) After preparation of RO आर ओ की तैयारी के बाद
144	(A) Material manufactured by workshop to be stocked in depot कार्यशाला द्वारा निर्मित सामग्री जिसका भण्डारण डिपो मेंहोगा
145	(A) Material received but bills not paid सामग्री मिली लेकिन बिलों का भुगतान नहीं हुआ
146	(D) Stock Debit, Purchase Suspense Credit स्टॉक डेबिट, खरीद सस्पेंस क्रेडिट
147	(A) 100%
148	(B) Material Modification महत्त्वपूर्णसंशोधन
149	(B) Part-F /भाग -एफ
150	(A) 8 Years
151	(A) 35 Years
152	(D) All of the above ऊपर के सभी
153	(B) To compare actual cost with sanctioned cost & regularize the same स्वीकृ त लागत के साथ वास्तविक लागत की तुलना करना और उसेनियमित करना
154	(B) Object of expenditure व्यय का उद्देश्य
155	(C) 13
156	(D) Workshops कार्यशालाएं
157	(D) All of the above ऊपर के सभी
158	(A) Normally 5 years from the date on which sanction has been accorded आम तौर पर उस तारीख से 5 साल, जिस पर मंजूरी दी गई हैI
159	(B) Contract signing authority अनुबंध पर हस्ताक्षर करनेवाला प्राधिकरण
160	(B) Finance concurrence is required वित्त सहमति की आवश्यकता है
161	(B) 3 महीनेमेंएक बार
162	(A) GM महाप्रबंधक
163	(D) All of the above ऊपर के सभी
164	(C) 25%
165	(D) Rs. 5 lakhs

166	(B) Rs. 5 lakhs
167	(B) Detailed Estimate विस्तृत अनुमान
168	(B) 15
169	(A) Abstract Estimate सार अनुमान
170	(A) Revenue earned by Railways रेलवेद्वारा अर्जित राजस्व
171	(D) Material Modification and Price Variation Clause महत्त्वपूर्णसंशोधन और मूल्य भिन्नता खंड
172	(C) Annexure J अनुलग्नक जे
173	(D) Appropriation Accounts विनियोग खाते
174	(C) Both revenue and capital grants are available for that financial year only राजस्व और पूंजीगत अनुदान दोनों ही के वल उसी वित्तीय वर्षके लिए उपलब्ध होतेहैंI
175	(D) Both A and B above दोनों A और B
176	(A) Credit first क्रेडिट पहले
177	(C) a,b,c
178	(A) All are correct सब सही हैं
179	(A) 48 hours
180	(D) b,a,d,c
181	(D) धारा 11/section 11
182	(D) A & B are correct दोनों ए और बी सही हैं
183	(B) L Retirement benefits एल सेवानिवृत्ति लाभ
184	(D) Both A&B are correct दोनों A&B सही हैं
185	(B) 180
186	(C) Cheques &Bills(-) Cr; Deposit with Reserve Bank Cr चेक और बिल (-) Cr; रिजर्वबैंक के पास जमा Cr
187	(D) All of the above ऊपर के सभी
188	(A) Deposit with Reserve Bank Dr; Remittance into Bank (-) Dr रिजर्वबैंक के पास जमा Dr; बैंक मेंप्रेषण (-) Dr

189	(A) Contractual payments संविदात्मक भुगतान
190	(A) 1
191	(B) 7310
192	(D) Source/plan head/subhead/primary unit स्रोत/योजना शीर्ष/उपशीर्ष/प्राथमिक इकाई
193	(C) Works Register कार्यरजिस्टर
194	C) Maintaining maximum inventory levels अधिकतम इन्वेंट्री स्तर बनाए रखना
195	D) Land भूमि
196	(D) A part of current assets वर्तमान संपत्ति का एक हिस्सा
197	(A) Provision प्रावधान
198	(A) Promptness and Courtesy तत्परता और सौजन्य
199	(A) Rule 13A
200	(A) SF-1
201	(C) Up to 90% of the amount in the PF account पीएफ खातेमेंराशि का 90% तक
202	(C) 30
203	(B) Chief Mechanical Engineers / CWM मुख्य यांत्रिक इंजीनियर / सीडब्ल्यूएम
204	(D) 10 days
205	(A) राजभाषा गौरव पुरस्कार

CHAPTER 1

STORES ACCOUNT

1. Turnover ratio (other than fuel) for a year is calculated on
   a. Closing stock /total issues during the year
   b. [Closing stock + closing balances of all suspense heads(other than fuel)]/total issues during the year
   c. Total issues during the year/total closing stock of a year
   d. None of the above.

   Answer: b.
2. Projections for the ensuing year is called :
   a) Budget grant
   b) Revised estimate
   c) Revised grant
   d) Final modification

   Answer : a
3. As per codal provisions ideal closing balance for stores in stock should be :
   a) 40 per cent of the average issue of ordinary stores for one year plus the cost of emergency stores.
   b) Cost of only emergency stores
   c) Cost of only surplus stores and emergency stores
   d) None of the above

   Answer : a
4. Full form of PL number is :
   a) Price ledger nubber
   b) Price list number
   c) Primary ledger
   d) None of the above

   Answer : b
5. PL number comprises of ---- digits :
   a) 2 digits
   b) 4 digits
   c) 8 digits
   d) 16 digits

   Answer : c
6. The item which do not have regular requirement are called :
   a) Stock items
   b) Non-stock items
   c) Surplus items
   d) Emergency stores

   Answer : b
7. Full form of IMMIS is :

a) Indian material management information system
b) International material management information system
c) Internal manpower management information system
d) Integrated material management information system

Answer : d

8. In IMMIS, M140 Report indicates :
   a) All the traffic transactions that took place in a depot during a month
   b) All stores transactions both receipts and issues that took place during a month in various stores depots in a zone
   c) Only Material Receipt transactions that took place during a month in a depot
   d) None of the above.

   Answer: b
9. In IMMIS reports- Depot transfer issues made during a month are reflected in statement no.
   a) 21
   b) 22
   c) 23
   d) 24

   Answer: b
10. In IMMIS reports Book transfers made during a month are shown in statement no.
    a) 01
    b) 02
    c) 03
    d) None of the above

Answer: a

11. In IMMIS reports issues made to divisions are shown in statement no.
    a) 24
    b) 23
    c) 22
    d) 05

Answer: b

12. In IMMIS reports, transactions pertaining to Stock verification are shown in statement no.
    a) 8 to 15
    b) 7
    c) 4&5
    d) None of the above.

Answer: a

13. In IMMIS reports, material found in the stores depot without proper vouchers is accounted for through DVS (Departmental verifications sheets) and is shown in statement no.
    a) 16
    b) 1

c) 24
d) None of the above.

Answer: a

14. Difference between book value and sale value in a particular month for a depot is booked in :
    a) Sale suspense
    b) Purchase suspense
    c) Stores in transit
    d) Stock adjustment account

    Answer: d

15. Stores in Indian railways are classified into :
    a) 28 major groups and 98 main groups
    b) 25 major groups and 99 main groups
    c) Only 99 main groups
    d) None of the above

    Answer: a

16. Uncleared balances at the end of a quarter in Stock adjustment account are cleared by obtaining sanction of
    a) Section officer
    b) HOD
    c) DY FA&CAO/S
    d) GM/AGM

    Answer: d

17. In IMMIS reports , transactions of a particular material are found in
    a) Priced ledger
    b) Class ledger
    c) Abstract of receipt and issues
    d) Stock master

    Answer: a

18. In Stores accounts terminology, BAR is known as :
    a) Book Average rate
    b) Best available rate
    c) Book accountal rate
    d) None of the above

    Answer: a

19. Full form of RO in Stores accounts is :
    a) Receipt order
    b) Receipt office
    c) Receipt outgo
    d) None of the above

    Answer: a

20. In stores accounts, Card code 44 is used for :
    a) RO
    b) Issue voucher
    c) DVS
    d) Sale issue notes

    Answer: a
21. In stores accounts, Card code 49 is used for :
    a) Accountal of unconnected receipts
    b) Accountal of issues notes
    c) Accountal of work shop isuses
    d) None of the above

    Answer: a
22. In stores accounts, results of stock verification done by Accounts stock verifiers is posted through voucher with :
    a) CC 41
    b) CC58
    c) CC57
    d) None of the above

    Answer: a
23. Adjustments to the stock sheets is taken by Accounts staff and posted in Priced ledger through voucher in
    a) CC 41
    b) CC42
    c) CC43
    d) CC44

    Answer: b
24. Stock sheet of deficiency means :
    a) Ground balance is more than book balance
    b) Ground balance is less than book balance
    c) No material in ground
    d) None of the above

    Answer: b
25. Stock sheet of excess means :
    a) Ground balance is more than book balance
    b) Ground balance is less than book balance
    c) No material in ground
    d) None of the above

    Answer: a
26. Statement no 8 in SMS indicates :
    a) Ground balance is equal to book balance and difference is nil
    b) Ground balance is not equal to book balance and difference is not nil
    c) Ground balance is more than book balance and there is a difference

d) None of the above

Answer : a

27. Excess in statement no. 9,10,11 of in IMMIS is accounted as
    a) Credit to Stock Adjustment Account and debit to stock
    b) Credit to stock and debit to Stock adjustment account
    c) Credit to stock and debit to Purchase suspense Account
    d) Credit to Purchase Suspense Account and debit to Stock adjustment account.

    Answer: a

28. When material is received in the depot , it is first accounted for in :
    a) Daily receipt register
    b) Ward register
    c) Priced ledger
    d) None of the above

    Answer: a

29. Sale of material is accounted for in allocation:
    a) 20714208 and 20714308
    b) 20712808
    c) 20712708
    d) None of the above

    Answer: a

30. When RO is posted in the Priced ledger then following transactions take place:
    a) Stock is debited and Purchase suspense is credited
    b) Stock Adjustment account is credited and Purchase suspense is debited
    c) Stores in transit depot transfer account debited and Stock is credited
    d) None of the above

    Answer: a

31. LC means:
    a) Letter of credit
    b) Lost certificate
    c) Lot certificate
    d) None of the above.

    Answer: a

32. Who is the signing authority of Non-stock demand value uptoRs. 15 Lakh?
    a) HOD
    b) PHOD
    c) JAG
    d) S Scale

    Answer: c

33. PAC signing power for above Rs 25 Lakhs is vested with:
    a) HOD
    b) PHOD
    c) JAG

d) S Scale

Answer: b

34. Stock indents valuing between 3 cr to 20 cr are vetted by :
    a) HOD
    b) PHOD
    c) JAG
    d) S Scale

Answer: a

35. SR SCALE level tender committee in Stores matters deals with cases upto:
    a) More than Rs 50 lakhs and UptoRs 1 crore
    b) More than Rs 10 lakhs and up to Rs 50 Lakhs
    c) More than Rs 1 lakh and up to Rs 1 crore
    d) None of the above

    Answer: a

36. Recovery of LD is done @ 0.5% per ----
    a) Week
    b) Day
    c) Month
    d) Year

    Answer: a

37. Full form of GST is---
    a) Goods and service tax
    b) Government service Tax
    c) Goods and sales tax
    d) Government sales tax

    Answer: a

. 38. In maxima-minima method quantity to be recouped is equal to
    a) Maximum + minimum+ pending demand-(Stock +dues)
    b) Maximum+ minimum- buffer
    c) Maximum – (stock+ dues)
    d) Maximum-minimum – (Stock-dues)

    Answer: a

39.Total cost of material:

    a) Purchase cost + ordering cost + Carrying cost
    b) Total quantity x Rate + Carrying cost
    c) Maximum quantity rate + Ordering cost
    d) Average consumption rate + Ordering cost +Carrying cost

answer: a

40. What is difference in rate contract as compared to firm price contracts ?
    a) Both have fie quantity but varying rates
    b) Rates are fixed in both but quantity is variable in rate contracts
    c) Quantity can change in firm price contract but not I rate contracts

d)none of the above.

Answer: b

41. Upper limit of recovery Liquidated Damage in supply contract is

a) 10%
b) 5%
c) 12%
d) 2%

Answer: a

42. Firm is bound to give offer as per Railways Tender Enquiry only

a) **Yes**
b) No
c) Depends
d) None of the above

Answer: a

43. Security Deposit shall remain valid for a period of _____ days beyond the date of completion of all contract obligations.

a) 30 days
b) 60 days
c) 90 days
d) 100 days

Answer: b

44. In store purchase PVC clause means

a) Power variation clause
b) Price variation clause
c) Purchase variation clause
d) Preferential variation clause

Answer: b

45. In Stores Contracts, SVC means:

a) Statutory variation clause
b) Standard variation clause
c) Standard verification clause
d) None of the above.

Answer: a

46. In stores contracts valuing above Rs 50 cr, amount of Security deposit levied is :

a) 1 cr
b) 25 lakhs
c) 50 lakhs
d) None of the above.

Answer: a

47. What is the full form of GeM?

a) Government-e-Model
b) Global electronic Marketplace
c) Global energy Market

d) Government-e-Marketplace

Answer: d

48. GeM is a platform for purchase of -

a) Common Goods & Services
b) Only common Goods
c) All types of Railway stores
d) Only electronic goods

Answer: a

49. GeM is a platform for purchase by -

a) Only Ministry of Railways
b) All citizens of India
c) All the Govt. Departments
d) Anybody

Answer: c

50. GeM aims to -

a) Increase transparency & efficiency in public procurement
b) Increase speed of public procurement
c) Both a & b
d) Increase expenditure in public procurement

Answer: c

51. Under which rule, purchase through GeM is mandatory -

a) Rule 149 of General Financial Rules 2017
b) Rule 129 of IRS conditions of contract
c) Rule 197 of GFR
d) Rule 2016

Answer: a

52. In GeM purchase: What is the full form of CRAC -?

a) Combined Receipt and Acceptance Certificate.
b) Closure report & acceptance certificate.
c) Consignee report & acceptance certificate.
d) Consignee Receipt and Acceptance Certificate.

Answer: d

53. In GEM terminology -Full form of SLA -

a) Standard Level Admin
b) Service Level Agreement

c) Service Lending Admin
d) Standard Loading Agreement

Answer: b

54. AAC Means

(A) Actual Annual Consumption
(B) **Average Annual Consumption**
(C) Anticipated Annual course
(D) None of the above
Answer : B

55. Period of AAC is _____

a. 12 months
b. 24 months
c. 3 months
d. None of the above

Answer : a

56. Vetting is conveyed every year for _____ Category items

a. B Category
b. A Category
c. C & D Category
d. None of the above

Answer :b

57. Option Clause is included in _____

a. Notice Inviting Tender
b. Purchase Order
c. Nowhere
d. None of the above

Answer: a

58. Purchase of imported WTA items is handled by _____

a. RWF
b. ICF
c. Zonal Railways
d. **Railway Board**

Answer : d

59. Time elapsed from the date of realization of need of recoupment to the physical receipt of material is termed as _____

a. Buffer time
b. Interim period
c. Contract period
d. **Lead time**
Answer: d

60. Outstanding quantities against all live purchase orders are termed as _____
a. **Covered dues**
b. Uncovered dues
c. In process dues
d. Dead dues
Answer: a

61. Buffer Stock is also known as_____

(a) Critical stock
(b) **Safety Stock**
(C) Inactive stock
(d) emergency stock
Answer: b

62. Disposal of scrap may be done by

(a) Auction
(b) Sale by tender
(c) Sale to other Govt. department and undertakings
(d) **All above**
Answer : d

63. A' category items are verified-

(a) Once in a year
(b) Once in two years
(c) **Twice in a year**
(d) once in 9 months
Answer : c

64. In Indian Railways 'A' category items generally represent what percentage of total consumption value?

a) 50 %
b) 90%
c) 65%
d) **70%**
Answer: d

65. In a Rate Contract –

A) Qty. is not specified
B) Delivery period is not specified
C) Rough estimate of Qty. is given
D) Qty. to be supplied is fixed
Answer : a

66. Force Majeure Clause, in certain 'Acts of God' situations, allows parties to _____

(A) Defer performance of their contractual obligations
(B) End the contract without financial repercussions on either side
(C) Both
(D) Neither
Answer: C

67. EMD exemption is given to the following categories of tenderers _____
(A) MSMEs registered with DIC
(B) MSMEs registered with NSIC
(C) RDSO approved firms
(D) **All of the above.**
Answer : D

68. Option Clause in Stores contracts enables Railway to place an order of 30% above or below the PO quantity
(A) **Railway can enforce this quantity**
(B) Supplier can request this additional quantity
(C) Railway has to take supplier's consent
(D) A separate negotiation has to be done for this quantity
Answer: A

69. Option Clause in Stores contracts enables Railway to place an order of ---% above or below the PO quantity
(A) 25%
(B**) 30%**
(C) 35%
(D) 40%
Answer : B

70. Direct Acceptance of tenders means
(A) Stores Officer can place order on the firm without tender
(B) **Stores Officer can place order on the firm without Tender Committee**
(C) Stores Officer can place order on the firm on quotation basis
(D) Stores Officer can place order on the firm with finance concurrence
Answer: B

71. Stores tenders are governed by
(A) **IRS Conditions of Contract**
(B) GCC

(C) Both
(D) Neither
Answer: A

72. Vetting of which category items has been discontinued in model SOP 2018.
(A) A
(B) **B&C**
(C) Only B
(D) None of the above
Answer : B

73. Spot purchase of both Stock and non- stock items above Rs 25 lakhs in HQRS can be made
(A) **With concurrence of SAG and sanction of AGM**
(B) With concurrence of PFA and sanction of PHOD
(C) With approval of Railway Board
(D) With concurrence of associate finance and sanction of DRM
Answer : A

74. 30% option clause should be incorporated in supply contract to
(A) Fulfil the additional requirement
(B) To reduce outdated stock
(C) **Both A & B**
(D) None of the above
Answer : C

75. What % of Net Procured Quantity in regular supplied tenders can be ordered to developmental vendors?
(A) upto 10%
(B) **upto 20%**
(C) upto 5%
(D) upto 25%
Answer: B

76. For approval of AAC OF A,B and C category items vetting of HQ finance is required only for
(A) **A Category**
(B) B category
(C) A & B category
(D) A, B and C category.
Answer: A

77. A two packet system of purchase ensures that
(A) The tender committee is not influenced only by the price bid
(B) The technical qualifications of the tenderers is the primary criteria for selection of tenders
(C) **Both of the above**
(D) None of the above

Answer: C

78. A two packet system of tendering means
(A) There are two stages of evaluation, technical and financial
(B) The tenderer submits only technical bid at first
(C) The technical bid is evaluated first
(D) All the above
Answer : D

79. If only one offer is received in an open tender
(A) Tender should be discharged
(B) **Tender should be accepted**
(C) Item should be retendered
(D) A&C
Answer: B

80. Limited tenders in Stores may be called from
(A) **Registered Approved Suppliers for that item only**
(B) Any vendors
(C) From a Single firm
(D) None of the above
Answer : A

81. The delivery period in supply contract shall be reckoned
(A) From the date of issue of purchase order
(B) **From the date of issue of PO/Letter of advance**acceptance
(C) Both A & B
(D) By the discretion of competent authority of purchaser department
Answer : B

82. In supply tender if price differential between L-1 & L-2 is more than 3% and upto 5% then quantity distribution ratio between L-1 & L-2 will be
(A) 60:40
(B) 50:50
(C) **65:35**
(D) 70:30
Answer: C

83. If terms and condition in PO to be changed then:-
(A) Fresh PO is issued.
(B) **Modification advice is issued**.
(C) Cancellation advise is issued.
(D) above c) then a) is issued
Answer : B

84 HSD Oil for Loco Traction is procured in Indian Railways by floating
a. Open tenders.

b. Through Railway Board Rate contracts.
c. By global tenders.
d. None of the above.

Answer (B)

85 Taxes of HSD oil sales is
a. Debited to Revenue demands
b. Credited to Revenue demands
c. Deducted from expenditure.
d. None of the above.

Answer (C)

86 Outward departmental TCs are forwarded and settled through
a. E-recon.
b. E-office.
c. Monthly TC meetings.
d. None of the above.

Answer(A)

87 Budget grant for the year is allotted
a. In the beginning of the financial year on the basis of RE/BE submitted in the previous financial year.
b. After submission of Revised Estimate for the current financial year
c. After submission of Final Modification Estimate
d. None of the above.

Answer (A)

88 The prime cost of HSD oil consumed by home railway locos are booked to
a. Capital head under demand 16
b. Revenue head under demand 10
c. Railway board and apportioned among the railways.
d. None of the above.

Answer(B)

89 The fuel stocking points owned by railways are known as
a. Railway Consumer Depots
b. Railway diesel Depots.
c. TFM depots.

d. None of the above.

Answer (A)

90 Permitted ceiling of handling loss of Traction fuel at a fuel depot will stand at
a. 0.1% of the cumulative issues from last stock verification.
b. 0.01% of the cumulative issues from last stock verification.
c. 0.1% of fuel received in the depot from last stock verification.
d. None of the above.

Answer(A)

91. Payment to Suppliers/Contractors/Staff is being arranged in which mode currently?
a) CASH
b) ECS
c) RTGS
d) NEFT

Answer (D)

92. Unpaid payments to Suppliers/Contractors are rearranged by which mode?
a) Cheque
b) ECS
c) RTGS
d) CASH

Answer(A)

93. Suspense Heads being maintained in Books Section of DivnAcct.Unit?
a) Cheques & Bills
b) Remittance into Bank
c) Deposit Unpaid
d) All except b

Answer(D)

94 Deposit (stores)Suspense Head Balance is always?
a) Credit
b) Debit
c) Irregular
d) None of the Above

Answer (A)

95 While Clearing Suspense Head by transfer to Other Unit in Journal Voucher we need to operate

a) Debit
b) Minus Credit
c) Both depending upon transaction
d) None of the Above

Answer(B)

96 Suspense Balances Review is to be Compiled

a) Monthly
b) Quarterly
c) Half Yearly
d) Annually

Answer(C)

97 Security Deposit of vendors are to be released

a) As and when demanded by Supplier/Contractor
b) Certification by Executive/User Department
c) Successful Completion of work
d) All of them

Answer (D)

98 Suppliers Bills Payments can be arranged only if

a) Bills are Passed
b) On confirmation of Funds Availability
c) On confirmation of Ex-chequer allotment availability
d) All of these

Answer (D)

99 Disbursement of Payments through digital mode is responsibility of whom?

a) Chief Cashier
b) DC
c) SR AFA Books
d) Sr SO(A.cs)

Answer(C)

100) Money received in Railways in form of Cheques is accounted in the final head of account known as _____

a) Remittance into Bank
b) Reserve Bank Suspense

c) Reserve Bank Deposits
d) Cheques & Bills

Answer(C)

101 .In what all forms the Security Deposit can be collected

a. Cash
b. Fixed Deposit Receipt
c. Recovery from Bills
d. Bank Guarantee
e. All except A

Answer (E)

102 . SMS in Stores Accounts Means

a) Stores Management Service
b) Stores Monthly Supply
c) Stores Monthly Summary
d) Suspense Management System

Answer(C)

103 Stores Monthly Summary Covers

a) All material received in the Depots
b) Materials Issued on Sale Basis
c) Materials Transferred between Depots
d) All of the above

Answer(c)

104 EMD Exemption is given to following categories of tenderers?

a) MSMEs registered with DIC
b) MSMEs registered NSIC
c) RDSO approved firms
d) All of the Above

Answer(D)

105 Transactions pertaining to Adjustments are

a) Inter accounting Unit book keeping transactions
b) Intra accounting Unit book keeping transactions
c) None of these
d) Both a & b

Answer(D)

106 Exchequer Control is

a) Imposing restrictions on drawing limits on the banks
b) Self imposed expenditure discipline against Budget Allotment
c) Self imposed expenditure discipline against Cash Portion of Budget Allotment
d) None of these

Answer (D)

107 Performance Guarantee Deposited in Cash are returned to supplier.

a) After Passing of Final Bill
b) On certification of Successful completion of Supply
c) Neither of them
d) Both of them

Answer (c)

108 Presently the Stores Suspense is maintained

a) IREPS
b) IMMIS
c) IPAS
d) All of them

Answer(D)

109 Primary Unit in the allocation are denotes :

a) Object of expenditure
b) Type of expenditure
c) Whether a stock or non- stock item
d) None of the above

Answer(a)

110 HSD oil purchased for traction purpose on Indian Railways is a

A) Stock Item
B) Non Stock item
C) PAC Item
D) Local purchase item

Answer: (B)

111 . Global Tender Enquiry will be invited for value above

A) Rs.100Cr
B) Rs.150Cr
C) Rs 200Cr
D) Rs 250Cr

Answer (C)

112 . Force Majeure Clause, in certain 'Acts of God' situations, allows parties to

(A) Defer performance of their contractual obligations
(B) End the contract without financial repercussions on either side
(C) Both
(D) Neither
Answer (C)

113 Total members in a Stores TC above 50 lakhs and uptoRs 1 crore will be:-
(A) 2
(B) 3
(C) 4
(D) 5
Answer A

114 Accepting authority for TC above Rs 1 crore and upto10 crore will be :-
(A) GM
(B) AGM
(C) CMM
(D) DY CMM
ANSWER(C)

115) For indigenous procurement open tender of a non-GeM item in normal courseSr Scale Office has power of Rs :-
(A) 3 lakhs
(B) 8 lakhs
(C) 25 lakhs
(D) 50 lakhs
Answer B

116) As per Income Tax guidelines, Income Tax on procument of HSD is levied on
A)Prime Cost of HSD
B)Total price after levy of Excise Duty
C)Landed Price or Total price after levy of ED,ST and VAT
D) Income Tax is not leviable on HSD
Answer(B)

117) **8** The stamp paper value of bank guarantee should be equivalent to :-
(A) .10 % of contract value
(B) .25% of contact value
(C) .50% of contact value
(D) .75% of contract value
Answer (B)

118)H.S.Diesel for traction purpose is booked to SMH
A) 05
B) 06

C) 07
D) 08

ANSWER (D)

119 EMD of unsuccessful tenderer is refunded
A) Manually on receipt of Pay order from Stores Dept.
B) On receipt of on-line pay-order from Stores Dept.
C) On receipt of advice from unsuccessful vendor
D) Retained for further Tenders.
Answer(B)

120 . From which kind of vendor can LD not be taken in case of late supply?
(A) Approved vendor
(B) Developmental vendor
(C) Where Tender conditions contains not imposing of LD
(D) Both B & C
Answer D

121 .As per Rate Contract the Fuel Bill for Traction purpose is to be paid within
A) Four Days of registration
B) One week of Registration
C) Ten days of registration
D) None of the Above
Answer (A)

122) HSD Bills by the Oil Manufacturing companies are
A) Submitted on-line through IREPS
B) Submitted on-line through AIMS
C) Submitted in the RCDs
D) Submitted in Acoounts office directly.
Answer D

123 .what does PL stands for in Stores Items
A) Price Ledger No.
B) Price List No.
C) Paid Ledger No.
D) Paid List No.
Answer B

124 .PL no of Railway stores consists of
A) 6 digits
B)7 digits
C) 8 Digits
D) 9 Digits
Answer C

125) UDM developed by CRIS stands for

A) United Development Module
B) Unified Depot Module
C) User Depot Module
D) None of the above
Answer (C)

126) While passing the HSD bills for traction purpose the Cost is bifurcated as

A) HSD Cost and Railway Cost
B) OM C Cost and Railway Cost
C) Prime cost and Taxes
D) Product Price and Taxes

Answer C

127) RCD working as TFMs are

A) Managed by Railways
B) Managed by OMCs
C) Jointly managed by Railways and OMCs
D) None of the above
Answer (B)

128. For purchase through tender / placing indents in the normal course for stock and non stock item CMM has power of upto :-

(A) 1 crore
(B) 2 crore
(C) 5 crore
(D) 10 crore

Answer (C)

129 A contract under which, during the period of its currency, the contractor engages to supply material on demand, irrespective of quantity, at fixed unit rate or prices within a given period of the receipt of such demand is called:-

(A) Rate contracts
(B) Running contracts
(C) Schedule contract.
(D) Lump sum contract

Answer (A)

130. The Supervisory Cadre of Accounts Dept responsible for Stock Verification of Stores Depots is Known as

A. Asst Stock Verifier
B. Asst Financial advisor (stores)
C Inspector of Stores Accounts
D. Depot Stock Supervisor

Answer (C)

131. A contract under which, during the period of its currency, the contractor engages to supply material on demand, irrespective of quantity, at fixed unit rate or prices within a given period of the receipt of such demand is called:-

(A) Rate contracts
(B) Running contracts
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A. Asst Stock Verifier
B. Asst Financial advisor (stores)
C Inspector of Stores Accounts
D. Depot Stock Supervisor

Answer (C)

133. Excise duty paid/payble is booked under which PU for purchase of material.

(a) 22
(b) 34
(c) 36
(d) 37
Answer: c

134. Sales tax paid/payble is booked under which PU for purchase of material.

(a) 38
(b) 34
(c) 36
(d) 37
Answer: a

135. Other expenses paid/payble is booked under which PU for purchase of material.

(a) 38
(b) 99
(c) 36
(d) 37
Answer : b

136.Fuel from stockof home Railway locomotives fuelled is booked under which PU by foreign Railway.

(a) 64
(b) 60
(c) 34
(d) 63

Answer: b

137. What are the percentage deducted as TDS under section 194Q.
(a) 0.01
(b) 0.001
(c) 0.1
(d) 0.0001
Answer: c

138. Inter Railway adjustment of wages/labour cost of POH and other repairs from WMS A/C to revenue heads is done under PU:
(a) 63
(b) 64
(c) 61
(d) 62
Answer: a

139. Inter Railway adjustment of debits towards material used in POH and other repairs from WMS A/C to revenue heads is done under PU.
(a) 33
(b) 34
(c) 63
(d) 64
Answer**:** d

140. Transfer debit/credit of loco performance (GTKMs debits/credits) is booked under which PU.
(a) 33
(b) 34
(c) 61
(d) 64
Answer: c

141. From fuel bills passed other taxes booked to which demand.
(a) 10
(b) 09
(c) 08
(d) 07
Answer: a

142. From fuel bills passed prime cost booked to which demand.
(a) 10
(b) 16
(c) 08
(d) 09
Answer: b

143. EMD amount shall be ____ of the estimated value of the tender rounded off to nearest higher Rs.10.
   a. **5**%
   b. 8%
   c. 3%
   d. None of the above
   Answer :a

144. The successful tenderer shall have to deposit Security deposit(SD) within ____days of issue of Letter of Acceptance. No extension of time for submission of SD shall be granted.
   a. 7
   b. 14
   c. 21
   d. 28
   Answer :b

145. Risk purchase clause shall not be applicable wherever _____ is applicable. Where ever Security Deposit is not taken, risk purchase will be made as per extant guidelines.
   a. Security Deposit clause
   b. EMD
   c. LD
   d. None of the above

   Answer: a

146. All security deposits received in cash should be accounted for in the books of the railway under the head _____ and should be held at credit of that head until they are refunded or appropriated under the orders of the competent authority.

   a. Deposits
   b. Purchase
   c. Sales
   d. None of the above
   Answer: a

147. In store Procurement TC cases, Letter of Advance Acceptance/ Counter offer may be issued without _____
   a. Finance vetting
   b. Legal vetting
   c. Budget

d. None of the above
Answer: A

148. The delivery period in store Procurement cases shall be reckoned from the _____of Advance PO/ Letter of Advance Acceptance/Letter of Acceptance.
a. date of issue
b. month of issue
c. period
d. None of the above
Answer : a

149. In exceptional cases, exemption from seeking EMD in particular tender shall be decided prior to _____and suitably incorporated in the tender conditions.
a. issue of tender
b. accepting EMD
c. accepting SD
d. None of the above
Answer : a

150. EMD of unsuccessful bidders or tenderers shall be released immediately after _____ of the tender.
a. Finalization
b. Issue of PO
c. Completion of PO
d. None of the above

Answer : a

151. In event of successful tenderer failing to deposit / submit SD in acceptable form within the prescribed period, the ____submitted by such successful tenderers shall be automatically adjusted towards SD.
a. EMD
b. Fees
c. Charges
d. None of the above
Answer : a

152. In event of successful tenderer failing to deposit / submit SD in acceptable form within the prescribed period and where the available EMD amount is less than required SD and the successful tenderer does not deposit the balance SD amount

within stipulated time, then EMD shall be _____ and case be dealt with as that of withdrawal of offer by the tenderer.

a. Forfeited
b. Refunded
c. Partly paid
d. None of the above

Answer : a

153. Before returning the Security Deposit, the Accounts officer should in all cases satisfy himself from the available facts that the purpose for which the securities were deposited has been satisfactorily served and there are no claims of the _____ against the party whose security deposit is being returned.

a. Railways
b. Vendor
c. Tenderer
d. None of the above

Answer :a

154. Money allotted for purchase of stock items is called

a. Purchase money
b. Purchase balance
c. Purchase suspense
d. **Purchase grant**

Answer : **d**

155 . In case of Rate Contract

a. Quantity. Rate., Consignee is stipulated
b. **Only rate is stipulated**
c. Quantity and Rate is stipulated
d. Quantity, rate and Delivery Period is stipulated

Answer :b

156. Signing authority of PAC by user department contract value above Rs.15 lakhs but uptoRs. 25 lakhs.

A) Dy. CMM
B) **CMM**
C) PCMM
D) SMM

Answer : B

157. Who is the accepting authority for TC value limit of Stores tender above Rs. 10 crore but upto Rs.200 crores.
    a. AGM
    b. PFA
    c. **PCMM**
    d. CMM

    Answer : c

158. Write off powers for loss upto Rs.40,000/- due to Risk Purchases, General damages and Liquidated damages.
    A) **Dy. CMM**
    B) SMM
    C) CMM
    D) AMM

    Answer : A

159. What is the limit for Finance vetting of Purchase orders for safety items.
    A) PO value above Rs. 5 lakhs.
    B) PO value above Rs 8 lakhs
    C) PO value above Rs.10 lakhs
    D) PO value above RS.15 lakhs
    Answer: D

160. What is the percentage of Security Deposit/Performance Security taken from unapproved sources Firms/suppliers for Store Contracts as of now :-
    A) 3%
    B) 5%
    C) 10%
    D) None of the above

    Answer: A

161. Total GST rate has been revised from 12% to 18% for Goods falling under Chapter 86 with effect from :-
    A) 1st July 2021
    B) 1st July 2017
    C) 1st Oct.2019
    D) **1st Oct.2021**

    Answer :D

162 +(-)30% Option clause for stores contracts is mandatory for value of contract above :-

A) Rs. 50 Lkhs
B) **Rs. 75 lakhs**
C) Rs.1 Crore
D) Rs.25 lakhs

Answer: B

163. Two Packet Single Stage system of tendering through e-Reverse Auction (eRA), shall be followed for Stores Tenders valuing above :-

A) Rs. 5 Crore
B) Rs. 10 Crore
C) Rs.1 Crore
D) Rs.25 Crore

Answer : A

164. Import purchase Suspense register is maintained to record details

a) For all stock items
b) For all Non-stock items
c) Both for stock and non-stock items
d) None of the above
Answer. a)

165. .Allocation for accountal of Imported Purchases is -

a) Demand no. 16 plan head 11
b) All Revenue demands
c) Demand no. 16, PH 7110
d) Demand no. 16, PH 7120

Answer: c)

166. Foreign Letter of Credit can be best described as follows -

a) For all payments to foreign supplier directly through foreign bank.
b) For all payments to be made to the supplier by Indian bank to foreign bank in Indian currency.
c) For all import purchase payments to be made to overseas supplier by Railways in equivalent of foreign currency to Indian bank to be arranged to beneficiary bank in foreign currency.
d) For all Import purchase payments to overseas suppliers for payment in foreign currency directly by RBI.

Answer c)

167. Precheck of P.O is done in accounts office for the following

1 for all Stock and Non stock item purchases below Rs. 8 lakhs
2 for Stock purchases above Rs. 8 lakh for other than Safety items only.
3 noPrecheck is required for On line Auto generated POs after Tender Committee finalisation.
4 for Stock safety items above Rs. 15 lakh only.

a) Only 1 above is true b) Only 2 & 4 above is true

c) Only 2, 3 & 4 above is true d) Only 3 & 4 above is true.

Answer: b

168. Precheck of P.O is carried out in accounts office for other than safety items

a) for all purchase below Rs.8 lakhs
b) for all purchases above Rs.8 lakhs
c) No Pre-check is required for other than safety items
d) for all purchases above Rs.50 lakhs only

Answer : b

169. Senior Section officers authorised to pass the following amount of stores/expenditure bills

a) Up to Rs.10 lakhs in each case
b) Above Rs.1 lakh but uptoRs. 5 lakh in cash case
c) For all the cases below Rs. 25 lakh
d) For all the cases above Rs.10 lakh but below Rs. 25 lakh per case.
Answer: a

170. Senior Sections officer is authorised to sign the CO7s for the value as under for stores/expenditure bills

a) uptoRs. 25 lakhs only
b) above Rs. 25 lakhs only
c) for all the CO7s of values uptoRs. 1 crore
d) uptoRs. 10 lakhs only

Answer. A

171. Custom duty payments are made for the following purpose:

a) For all imported purchases made by the railways irrespective of value
b) for all domestic purchases made by the railways above Rs. 1 crore of value
c) for Imported purchases of only Stock items done by railways
d) for Imported purchases of only Non-Stock items done by railways.

Answer: a

172. GST is payable for all transport service contracts
a) At the rate of 12%
b) No GST is applicable
c) GST is applicable @ of 5% on reverse charge mechanism
d) none of the above.
Answer: c

173. GST is applicable on detention charges for loading and unloading as under
a) at the rate of 5%
b) at the rate of 12%
c) at the rate of 18%
d) none of the above
Answer: c)

174. Ideal Turn Over ratio is _____ which represents one month's store consumption value in stock
a) 12%
b) 8.33%
c) 10%
d) 25%
Answer: b)

175. Precheck of POs is done under _____ module of IMMS under IREPS system.
a) PO precheck module
b) Finance module
c) PO process module
d) Tender Module
Answer: c

176. Finance Vetting of Modification Advices (MAs) for introduction of plus/minus 30% Option clause is required in-
1. All cases
2. Required in Tender Committee cases
3. Direct Acceptance cases
4. None of the above

a) only 1 is true b) 2 & 3 are true
c) Only 3 is true d) 4 is true
Answer: c

177. Purchase Suspense is a _____ head of Account.
a. Revenue head.
b. Capital head.

c. Debt head.
d. Remittance head.
Answer: b

178. Purchase Indigenous is a Suspense head with _____ balances.
a. Only debit.
b. Debit and Credit.
c. Only Credit.
d. None of the above.
Answer: b

179. Purchase Indigenous Suspense head is debited on _____.
a. Receipt of materials at Stores depots.
b. Recovery of bills from Party.
c. Passing of bills to the Party.
d. None of the above.
Answer: c

180. Purchase Indigenous Suspense head is credited on _____.
a. Receipt of materials at Stores depots.
b. Passing of bills to the Party.
c. Dispatch of material from Stores depots.
d. None of the above.
Answer: a

181. The Suspense head of account Purchase Indigenous falls under Sub-head _____.
a. 7110.
b. 7120.
c. 7130.
d. 7140.
Answer: b

182. RO Adjustment is done when _____.
a. The debit amount is more than Receipt note amount.
b. The Receipt note amount is less than the debit amount.
c. In both the above cases (a) and (b).
d. None of the above.
Answer: c

183. The allocations operated in ROJV is _____.
a. Debit to Purchase Suspense and Credit to Stock.
b. Credit to Purchase Suspense and Debit to Stock.
c. Credit to Deposit Stores and Debit to Stock.
d. None of the above.
Answer: b

184. Items of stores for which there is a regular turnover caused by constant demand and are stocked in Stores depots are _____.

a. Non-stock items.
b. Emergency Stores.
c. Ordinary Stores.
d. Special Stores.

Answer: c

185. Materials that donot have any likelihood of commencing issues in the ensuing two years are _____.

a. Movable stores.
b. Surplus Stores.
c. Dead Surplus.
d. None of the above.

Answer: c

186. Stores procured for day-to-day operation which is charged to revenue expenses and kept in the custody of Consumer Department is called _____.

a. Custody Stores.
b. Imprest Stores.
c. Movable Stores.
d. None of the above.

Answer: b

187. Purchase Suspense comes under _____ module in IPAS.

a. Suspense
b. Stores Accounts
c. E-Suspense
d. Bill Passing

Answer: b

188. Outstanding under Purchase Suspense can be cleared by _____

a. Linking debit with credit.
b. By taking RO adjustments.
c. By preparation of ROs.
d. All of the above.

Answer: d

189. In Store bills, Advance payments can be made upto

(A) 50%
(B) 75%
(C) 95%
(D) 98%

Answer: D

190. RO Bills section deals with:

(A) Balance payment after confirming receipt of material
(B) Payment of 100% bill
(C) Both a and b
(D) None of the above
Answer: C

191. Stores Tendering is done on

(A) IREPS
(B) IMMS
(C) Both the above
(D) IPAS
Answer: A

192. EMD exemption is given to the following categories of tenderers:

(A) MSMEs registered with DIC
(B) MSMEs registered with NSIC
(C) RDSO approved firms
(D) All of the above
Answer: D

193. Maximum amount of EMD to be taken from a tenderer irrespective of value of tender is

(A) Rs. 10 lakhs
(B) Rs. 30 lakhs
(C) Rs. 35 lakhs
(D) Rs. 50 lakhs
Answer: D

194. Security Deposit is to be deposited in which of the following forms?

(A) Cheque
(B) Demand Draft
(C) Deducted from his first bill
(D) a and b
(E) b and c
Answer: E

195. Performance Bank Guarantee can be returned to the supplier

(A) On passing the final bill
(B) On certification of satisfactory work completion by the consignee
(C) Neither
(D) Either A or B
Answer:D

196. Option Clause in Stores contracts enables Railway to place an order of 30% above or below the PO quantity

(A) Railway can enforce this quantity
(B) Supplier can request this additional quantity
(C) Railway has to take supplier's consent

(D) A separate negotiation has to be done for this quantity
Answer: A

197. Option Clause in Stores contracts enables Railway to place an order of ---% above or below the PO quantity
(A) 25%
(B) 30%
(C) 35%
(D) 40%
Answer: B

198. Stores tenders are governed by
(A) IRS Conditions of Contract
(B) GCC
(C) Both
(D) Neither
Answer: A

199. During Advance Payment of Stores bills, which head will be debited?
(A) Purchase Suspense
(B) Stock
(C) Cheques and Bills
(D) SIT(DT)
Answer: A

200. 30% option clause should be incorporated in supply contract to
(A) Fulfil the additional requirement
(B) To reduce outdated stock
(C) Both A & B
(D) None of the above
Answer: C

201. For paying enhanced tax rates the clause which should be applicable is:- (A) Price variation clause
(B) Statutory Variation clause
(C) Option clause
(D) Splitting clause.
Answer: B

202.Purchase of stock items are initially booked to
(A) Stores suspense
(B) Workshop Manufacturing Suspense
(C) PU-27 Material Stock
(D) PU-28 Direct Purchase.
Answer: A

203. When advance payment is made to a supplier the purchase suspense Accountis :-
(A) Credited
(B) Debited

(C) No Entry made
(D) None of the above.
Answer: B

204. The document required for 100% payment from consignee for stock item is
(A) Receipt note.
(B) DDR.
(C) Consignee receipt and acceptance certificate.
(D) All of the above.
Answer: A

205. If terms and condition in PO to be changed then:-
(A) Fresh PO is issued.
(B) Modification advice is issued.
(C) Cancellation advice is issued.
(D) if answer is c) then a) is issued.
Answer: B

206. Railway material received from supplier are inspected on specified terms and conditions by :-
(A) RDSO
(B) RITES
(C) Consignee
(D) all of the above.
Answer: D

207. A contract under which, during the period of its currency, the contractor engages to supply material on demand, irrespective of quantity, at fixed unit rate or prices within a given period of the receipt of such demand is called:-
(A) Rate contracts
(B) Running contracts
(C) Schedule contract.
(D) Lumpsum contract.
ANSWER: A

208. TDS is deducted at what percentage in stock items bills:-
(A) 2%
(B) 1 %
(C) 1.5 %
(D) 5 % 158.
Answer: A

209. In case of supplier is govt department the TDS deducted for supply of stock item will be:-
(A) 1 %
(B) 2%
(C) 2.5 %
(D) 0 %.

Answer : D

210. What is the frequency of Stock verification by Accounts of A Category items
a) 12 months
b) 6 months
c) 3 months
d) 24 months
Answer: b

211. In a stores depot, DRR register is maintained by:
a.Respective ward
b. Ledger section
c. Receiving section
d. Entry gate
Answer: c

212.. Surplus stores is indicated as category:
a. 10
b. 60
c. 80
d. 70
Answer: b

213. Scrap item is indicated as category:
a.50
b.60
c.80
d.40
Answer: c

214. A safety item is called as out of stock if the stock is below:
a. 1 month
b. 2months
c. 3 months
d. nil
Answer: a

215. BIN card is maintained in
a. Receiving section
b. ward
c. Ledger section
d. Entry gate
Answer: b

216. Material to other railways is issued on
a. Purchase order
b. Sale order
c. Stock requisition
d. None of the above
Answer: b

217. No material should leave a ward without
a. Gate pass
b. Issue voucher

c. Bearer letter
d. Receipt voucher
Answer: b

218. Issue of material follows which of the following systems
a. FIFO
b.FILO
c. LIFO
d. None of the above
Answer: a

219. Issue of material to a consignee should be proportionate to
a. AAC
b. Consumption
c. Stock
d. Quantity demanded
Answer: a

220. BAR of an item having stock 50 nos. is Rs. 100/-, if 20 nos are received and taken into stock with unit price of Rs. 120/-, whati is the new BAR ?
a. Rs 120
b. Rs 100
c. Rs 105.71
d. Rs 108
Answer: c

221. What is MUF?
a. Material under fabrication
b. Monthly usage factor
c. Material Usage Fund
d. None of the above
Answer: b

222. The complete history of an item can be known from its :
a. History sheet
b. Stock sheet
c. Priced ledger
d. Class ledger
Answer: a

223. Covered dues in history sheet mean:
a. Purchase order has been placed
b. Purchase order has not yet been placed
c. Only requisition has been sent to Stores department
d. None of the above
Answer: a

224. INACTIVE ITEMS are items which are not drawn for more than ------ year
a. 1 year
b. 2 years
c. 6 months
d. 2 months

Answer : a

225. Movable surplus comprises of items of stores, which have not been drawn for a period of ----months

a)24
b)36
c)48
d)12
Answer: a

226. Dead surplus comprises of item of stores, which has not been issued for the past ____ months and is not likely to be utilized on any Railway within the next 2 years.

a)24
b)36
c)48
d)12
Answer: a

227. Departmental stock verification is done by

a) Stock verifier
b) Depot officer
c) HQ officer
d) PCMM
Answer: b

228. The plan head for stores suspense is _____

a)PH 69
b)PH 71
c)PH23
d)PH89
Answer: b

229. Raw material issued to private factory for fabrication shall be charged to:

a) WMS
b) SINT
c) Sale Suspense
d) Misc. Adv Capital.
Answer: d

230. What is the minimum Stores Tender value for e-RA being the preferred mode of purchase?

A) Rs 10 Cr
B) **Rs 5 Crore**
C) Rs 15 Cr
D) Rs 1 Cr
Answer : b

231. What is the minimum Service and Works Tender value for e-RA being the preferred mode of purchase?

A) Rs 10 Cr
B) Rs 50 Crore

C) Rs 45 Cr
D) Rs 100 Cr
Answer : b

232. How many approved vendors or proven/likely competitive sources are required in e-RA process?
A) At least three.
B) At least five
C) At least two
D) At least seven
Answer: a

233. What kind of bids are vendors required to submit first in e-RA?
A) Techno-commercial bids with initial price offer.
B) Only Techno-commercial bid
C) Only technical bid
D) None of the above
Answer : a

234. Vendors are not allowed to revise..... after submission of 1st bid?
A) Taxes, duties and levies
B) Basic rate
C) All inclusive rate
D) Freight
Answer: a

235. When must the minimum decrement value be specified?
A) Before start of the Reverse Auction.
B) In tender Schedule
C) During Reverse Auction
D) None of the above
Answer: a

236. Who will fix the number of auto extensions in e-RA
A) CRIS
B) Zonal Railways
C) Purchase Authority/ Convenor
D) General Manager of Zone
Answer : c

237. What is the minimum decrement percentage?
A) 0.25%
B) 0.10%
C) 0.50%
D) As fixed by purchase officers

Answer: d

238. What is the category of offer found eligible for award of contract in case of Stores tenders?

A) Qualified for Bulk order for the purpose of e-RA.
B) Qualified for developmental order for purpose of e-RA.
C) A) & B) above
D) None of the above
Answer : c

239. Who shall do the technical and commercial evaluation of bids?

A) Tender Committee as per estimated value
B) Tender Committee as per lowest initial price offers
C) As decided by PCMM in consultation with accounts
D) None of the above.
Answer: a

240. What shall the Financial Bid comprise of?

A) Final Price Offer obtained through e-RA
B) Final Price offer with commercial conditions by firm
C) Final Price with commercial/technical deviations by firm
D) None of the above
Answer: a

241. Can the process of e-RA be followed even in cases which do not satisfy the selection criteria?

A) Yes, with vetting of associate finance and approval of competent authority.
B) Yes, with approval of PCMM only
C) No
D) Yes, with the approval of purchase authority
Answer: a

242. If the number of tenderers qualified for award of contract/bulk order is less than 3, what is the number of tenderers to to selected for Reverse Auction?

A) Nil
B) All 3.
C) Only lowest bidder in initial price offer.
D) B) & C)
Answer: a

243. If the number of tenderers qualified for award of contract/bulk order is between 3 to 6, what is the number of tenderers to to selected for Reverse Auction?

A) Three
B) Minimum 5
C) Six
D) Four
Answer: a

244. Weighment register contain:

a) Date of receipt and lorry number
b) Description of material, gross weight, tare weight and actual weight

c) Station received from, and name & designation of consigner
d) All of the above.

Answer : d

245. If the material is received without documents:

a) Receipt section enter all the particulars in Receipt register.
b) If documents are not received within three days from the receipt of material, letter should be addressed to firm for documents and also convey to higher officer.
c) If material is to be used urgently or the firm is not traced, the stores should be taken into stock by credit to stock adjustment account.
d) All of the above.

Answer : d

246. Stores are received in a depot through:

a) Indigenous purchases & Imports Purchase.
b) Manufacturers from Workshops
c) Returned Stores & Depot transfers
d) All of the above.

Answer : d

247. Missing Stores Report should be submitted to Chief Commercial Superintendent within

a) 6 Months
b) 3 Months
c) 2 Months
d) 1 Month

Answer : d

248. What is RMC?

a) Railway Manual Clause
b) Railway Maintenance Clause
c) Railway Material Consignment
d) Recoupment memo clause.

Answer: c

249 Notice for claim on the Railway for loss, damage etc should be given within

a) 3 months from date of booking
b) 6 months from date of booking
c) 9 months from date of booking
d) 12 months from date of booking

Answer: b

250. Full form of PWB is

a) Parcel Way Bill
b) Parcel Way Book
c) Parcel Wise Bill

d) Parcel Wise Book

Answer: a

Workshop Accounts and Workshop Costing

Sr No	Question	Ans
1	Can WMS balance be negative? A. Yes B. No C. Not possible	A
2	What is the reason for negative balance under WMS? A. Irregular booking of stores B. Irregular booking of Labour C. Clearance is more than booking. D. All of them	D
3	What is the full form of WAMS? A. Workshop Accounts Management System B. Workshop Accounts Manager System C. Workshop Accrual Accounts Management System D. Workshop Accounts Managerial System Workshop Accounts Management System.	A
4	What is the full form of WISE? A. Workshop Information System. B. Workshop Incentive system C. Workshop intelligence System D. Workshop ingenious System	A
5	How many Incentive scheme are available in Indian Railway? A. Two B. Three C. One D. None of the above	A
6	What is the basis of CLW pattern Incentive Scheme? A. Time Allowed B. Time Clocked C. Outturn D. Time Saving	D
7	What is the basis of Tirupati Incentive Scheme? A. Time Allowed B. Time Clocked C. Outturn D. Time Saving	C
8	What is the full form of TAMS? Ans :- Traffic Accounts Management System.	
9	What is the full form of ARMS? Ans:- Accounting Reforms Management System	
10	How many types of Oncost charges in workshop? A. 3 B. 4 C. 2 D. 5	A
11	What is major capital head for WMS? A. 7100 B. 7300 C. 7200 D. All of the above	C
12	What is underover charges in workshop? Ans:- Difference of On-Cost charges and Previous month On-Cost charges	
13	How many times a gate attendance card is punched for a worker in workshop? A. 4 times B. 6 Times C. 2 Times D. 8 Times	A
14	Will overtime hours should be indorsed on GA Card? A. Yes B. No	A
15	Development Suspense Account is maintained at …….? A. Repair Workshop B. Production Workshop C. Zonal Workshop D. All of them	B
16	Time office is working under ……..?	A

	A. Accounts Department B. Separately C. Executive D. None of them	
17	How many types of workers available in workshops? A. 1 types B. 4 Types C. 2 Types D. 3 Types	**D**
18	…….. is the basis of finalization of standard bonus percentage in a workshop? A. Allowed Time B. Cost time C. Time taken D. All of them	**A**
19	What is first document where working hour of a worker against a work-order is being endorsed? A. Route Card B. Time Sheet C. GA Card D. Squad Card	**B**
20	What is first document where commencement of a manufactioring work being endorsed? A. Route Card B. Time Sheet C. GA Card D. Squad Card	**A**
21	What was the earlier method of labour payment in a workshop? Ans:- Box payment	
22	Commercial accounting/Accural accounting is being followed by …….? A. Workshop A/C B. Traffic A/C C. Both A & B D. None	**C**
23	Which suspense head maintained in workshop to maintained link between commercial accounting and government accounting? A. Labour B. Traffic C. DP D. BR	**A**
24	What are the revenue primary units specially used in WMS account under workshop? A. 34 B. 35 C. 63 D. All	**D**
25	What are the revenue Primary unit used for Intra railway (Home Rly) adjustment for POH wages and material of rolling stock? A. PU 34 B. PU 35 C. Both A & B D. None	**C**
26	What are the revenue Primary unit used for Inter railway (Foreign Rly) adjustment for POH wages and material of rolling stock? A. PU 63 B. PU 64 C. Both A & B D. None	**C**
27	Full form of PCO in workshop? A. Production Control Organization B. Production Control Office C. Pollution control organization D. None	**A**
28	Which Primary unit is used for correlation between revenue demand and WMS budget? A. PU 35 B. PU 34 C. PU 29 D. PU 03	**A**
29	What is the full form of UDM in stores department? A. Universal Depot Module B. Unit Depot Module C. Unit Department Module D. None	**B**
30	Which demand number covers the expenditure of Rep and maintenance of Carriages and Wagons? A. 10 B. 05 C. 06 D. 08	**C**
31	Which part of the budget indicates the fund requirement for infrastructure	**A**

	development? A. Capital B. Revenue C. Performance D. Appropriation	
32	WMS stands for ……..? A. Works Manufacturing Suspense B. Workshop Making Suspense C. Workshop Manufacturing Suspense D. None of the above	**C**
33	How many Production units are in Indian railway? A. 9 B. 8 C. 10 D.7	**B**
34	Which is not is production unit in Indian railway? A. ICF B. TMW C. RWP D. RWF	**B**
35	Railway production units engaged in Rolling Stock manufacture activity will adopt …….. costing system? A. Process B. Batch C. Component D. None	**B**
36	Costing process adopted by Railway Foundry workshop is called …….. Costing System? A. Process B. Batch C. Component D. None	**A**
37	What are the overheads used in production units? A. FOH B. TOH C. AOH D All of the above	**D**
38	ERP stands for ……..? A. Enterprise Resource Planning B. Enterprise Resource Plan C. Enterprise Railway Planning D. Engine Rail Plan	**A**
39	M&P comes under plan head …..? A. 41 B. 42 C. 21 D. None	**A**
40	Plan Head 21 represents …….? A. Workshop and MFG Unit B. Rolling Stock C. M&P D. All	**B**
41	What is codal life of EOT Cranes? A. 20 yr B. 25 yr C. 10 Yr D. 15 yr	**B**
42	PL number is used for? A. Stock items B. Non Stock C. Special Purchase D. All of the above	**A**
43	Main object of costing in Workshop is to – A) find total cost of the coaching/freight rake during its lifetime. B) exercise budgetary control over expenditure in terms of Labour and Stores. C) compare cost of POH over the period of time. D)find total labour and stores employed for a coach.	**B**
44	Various set of forms used in Workshop for costing are - A) Gate Pass, Issue Notes, Receipt Note, Price Ledger. B) Workorder, Transfer Adjustment Vouchers. C) GA Card, Allocation Sheet, Challan. D) Process Sheet, Route Card, Job Card, Material Requisition Form, Inspection Form.	**D**
45	Which one of the following is NOT a type of Workorders issued in a workshop -	**A**

	A) Requisition B) Deposit C) Standing D) Manufacturing	
46	Which one of the following is the main component of Costing in Workshops	**C**
	A) Allocation Sheet B) On Cost C) Labour and Stores D) Allowed Time	
47	Importance of Gate Attendance card is -	**D**
	A) to register Gate Pass at entry and exit of the workshop. B) to register attendance of RPF staff on duty. C) to monitor entry / exit of vehicle carrying material D) To mark daily attendance, absentee and overtime booked for artisan staff.	
48	_____ is one of initial records in time office for artisan staff.	**B**
	A) Process Sheet B) Squad Summary Card C) Route Card D) Inspection Form	
49	Prime Cost includes -	**B**
	A) Salary and SMS B) Labour and Stores C) Allowed Time and Time Taken D) General on-cost and Shop on-cost	
50	Main document used for Labour Booking is -	**C**
	A)TAVs B) Outturn Statements C)Squad / Gang Card D) Issue Note	
51	Main document used for Material Booking is -	**D**
	A) Squad Card B) Job Card C) Idle Time Card D) Issue Note	
52	Annual target of Outturn for workshops is fixed by	**D**
	A) PCME of Zonal Railway B) CWM of Workshop C) Chief Workshop Engineer D) Railway Board	
53	Name of latest computerised system for Workshop Accounts	**B**
	A) IPAS	

	B) WAMS C) AIMS D) WISE	
54	Name of latest computerised system for Workshop Executives	**A**
	A) WISE B) TAMS C) WAMS D) CRIS	
55	What are the Revenue PUs for POH booking of Labour-Stores for Intra Railway Coaches?	**A**
	A) 34-35 B) 42-23 C) 63-64 D) 72-73	
56	What are the Revenue PUs for POH booking of Labour-Stores for Inter Railway Coaches?	**B**
	A) 34-35 B) 63-64 C) 42-43 D) 72-73	
57	Who is Zonal Head for Workshops?	**C**
	A) Chief Workshop Manager B) General Manager C) Principal Chief Mechanical Engineer D) Chief Workshop Engineer	
58	_____ is one of the types of incentive schemes implemented in workshops	**B**
	A) RWF B) CLW C) ICF D) RCF	
59	Idle time in workshop denotes -	**C**
	A) correct time to carry out a particular workorder B) lunch time for Artisan Staff C) time lost due to breakdown in workshop D) time between two shifts	
60	Which of following is called direct Labour?	**A**
	A) Wages of artisan staff. B) Wages of Gazetted staff of workshop C) Casual Labour employeed in workshop D) staff of 05 category	

61	Which of following is called indirect Labour?	**B**
	A) Wages of artisan staff B) Salaries of Khalasis in workshop C) Casual Labour employeed in workshop D) Gazetted Establishment	
62	Which of the following is the doucment used for material transfer?	**D**
	A) Price Ledger B) AAC register C) Indent D) Issue Note	
63	Which one is NOT an example of shop on-cost	**B**
	A) Wages of Chargeman in a shop B) Leave Wages of artisan staff of a shop C) Shop Scrap D) Expenses on Crane, Trollies, Traversers.	
64	Which one is NOT an example of General on-cost	**C**
	A) IOD Wages B) Yard Lighting C) Pensionary Benefits D) Freight Charges	
65	Which one is NOT an example of Proforma on-cost	**A**
	A) Wages of Shop Clerk B) Payment against Workmen Compensation Act C) Establishment Charges of Zonal Headquarters D) Educational facilities to staff	
66	What is full form for POH?	**B**
	A) Period of OT Hours B) Periodic Overhauling C) Part Overhauling D) Past Overhauling	
67	What is PCV?	**D**
	A) A kind of Credit Voucher in Workshop Accounts. B) Periodic Check of Vehicle C) Propelling Control Vehicle D) Passenger Coaching Vehicle	
68	What is OCV?	**B**
	A) A kind of Credit Voucher in Workshop Accounts. B) Other Coaching Vehicle C) Open Circuit Voltage D) Optical Character Verification	
69	What is full form for NPOH	**A**
	A) Non-Periodic Overhauling B) New Part Overhauling	

	C) Net Period of OT Hours D) Not for POH	
70	Is expenditure incurred on POH of foreign coaches taken for cositng? A) Yes B) Partial C) No D) Only in some cases	**C**
71	Salary of Canteen staff attached to workshop, comes under A) Shop on cost B) General on cost C) Labour on cost D) Proforma on cost	**D**
72	Incentive Bonus in Workshops is calculated on - A) Time Taken B) Time Saved C) Allowed Time D) Overtime	**B**
73	What are Incentive Hours? A) Hours Taken on a workorder B) Overtime C) Hours Saved on a workorder D) Allowed Hours on a workorder	**C**
74	CLW Incentive Scheme is based on - A) Allowed Time B) Overtime C) Time Saved D) Time Taken	**C**
75	Tirupati Incentive Scheme is based on - A) Allowed Time B) Outturn C) Time Saved D) Time Taken	**B**
76	Major Capital Head for WMS is / Artisan Salary in workshop is booked to - A) P-7200 B) P-7100 C) P-7300 D) P-8100	**A**
77	Under which department Time office works A) Presonnel B) Mechanical	**D**

	C) Engineering D) Accounts	
78	Earlier payment method in workshop is - A) NECS B) CIPS C) BOX D) NEFT	**C**
79	New attendance system in Workshops in place of GA card is A) Card Punching B) Biometric C) Muster Roll D) Absentee List	**B**
80	On what accounts credit received and accounted in costing? A) Undercharges B) Outturn C) Overcharges D) Returned Stores and Sale of Scrap	**D**
81	Cost of renewal of factory / workshop licence from Govt. bodies charged to - A) On cost B) Undercharges C) P-7200 D) Overcharges	**A**
82	Challan submitted by time office in Incentive Section denotes - A) On cost hours B) Time Saved C) Incentive Hours D) Time Taken	**A**
83	Which computerized system connects Accounts and Executive sides? A) AIMS B) CRIS C) WISE D) IPAS	**C**
84	In how many categories the artisan staff of workshop is categorised? A) Five B) Four C) Seven D) Six	**D**
85	Generally, Costing is inversely proportional to Outturn Activity.. A) Sometimes	**C**

	B) No C) YES D) When outturn is zero.	
86	What is allowed time? A) Standard time allowed for a particular activity. B) Time Allowed for lunch for artisan staff. C) Maximum time for which an artisan staff can be idle. D) Maximum time for which an artisan staff can be absent due to IOD.	**A**
87	What is outturn? A) Total expenditure incurred by a workshop in a financial year. B) No.of POH/NPOH/IOH activities done in a month by workshop. C) No.of POH done Intra Railway. D) No of POH done Inter Railway.	**B**
88	What is Unit Cost? A) Monthly cost of a unit Labour in workshop. B) Cost of AAC of a High Value Store. C) Expenditure incurred on a particular shop for a month. D) Expenses incurred per unit activity. Can be different for each type of activity.	**D**
89	Generally, Gate Attendance is done how many times in a day? A) Four B) Three C) Two D) Six	**A**
90	Salary of FA&CAO(W) is taken as - A) General on cost B) Proforma on cost C) Labour on cost D) Capital Expenditure	**B**
91	Can Incentive and Overtime Schemes run concurrently? A) No B) Sometimes C) 50% - 50% D) Yes	**D**
92	At what rate incentive is paid to SSEs in workshop? A) 10% of their Basic salary B) 0.15% of their Basic salary C) 0% D) 15% of their Basic Salary	**D**
93	What is ideal ratio of Direct/Indirect staff in a workshop A) 90 : 10	**C**

	B) 80 : 20 C) 85 : 15 D) 95 : 05	
94	_____ is one of the factors affecting costing in workshop. A) Average Hourly Rate. B) Establishment expenses ofGazetted Staff. C) Expenses incurred on POH of foreign Coaches. D) Debits due to POH home railway coaches by foreign railway.	**A**
95	Material transferred amongst shop, units, zones is accounted through A) Issue Notes. B) Transfer Adjustment Vouchers. C) Allocation Sheet. D) Stores Monthly Summary.	**B**
96	RRSK - Rashtriya Railway Sanrakshak Kosh created in the year * a) 2017-18 b) 2018-19 c) 2015-16 d) 2011-12	**A**
97	_____ is dedicated for Railway Safety Works * a) DRF - Depreciation Reserve Fund b) CF - Capital Fund c) RRSK - Rashtriya Railway Sanrakshak Kosh d) Debt Service Fund	**C**
98	Land, First cost of construction of New Lines are chargeable to _____ * a) Capital b) DF - Development Fund c) CF - Capital Fund d) RSF - Railway Safety Fund	**A**
99	Expenditure under PH 29 & PH 30 are chargeable to _____ * a) RSF - Railway Safety Fund b) Capital c) Capital Fund d) DRF - Depreciation Reserve Fund	A
100	Replacement & Renewal of All Railway Assets are chargeable to _____ * a) DRF - Depreciation Reserve Fund b) RSF - Railway Safety Fund c) Development Fund d) Capital	**A**
101	Capital Fund was created in the year _____ *	**D**

	a) 1995-96 b) 2001-02 c) 1950-51 d) 1992-93	
102	_____ is a Non-Lapsable Fund * a) CF - Capital Fund b) DRF - Depreciation Reserve Fund c) RSF - Railway Safety Fund d) RRSK - Rashtriya Railway Sanrakshak Kosh	**C**
103	Which among is the wrong matching ? * a) Capital - P 20 b) DRF - Q 22 c) DF2 - S 33 d) Capital Fund - U 25	**B**
104	In order to repay loans taken for Dedicated Freight Corridor project, this _____ is created * a) RRSK - Rashtriya Rail Sanraksha Kosh b) Debt Service Fund c) RSF - Railway Safety Fund d) Capital Fund	**B**
105	What do you mean by RDSO * a) Research & Development Standard organisation b) Railway & Development Standard organisation c) Regional Development & Standard organisation d) None of the above	**D**
106	Which one among is the not a Source of Finance under Demand No.16 * a) DRF - Depreciation Reserve Fund b) RSF - Railway Safety Fund c) SBF - Staff Benefit Fund d) DF -Development Fund	**C**
107	Demand No.14 is budgeting for _____ * a) Capital Fund b) RSF - Railway Safety Fund c) DRF - Depreciation Reserve Fund d) RRSK - Rashtriya Rail Sanraksha Kosh	**C**
108	A Trade Apprentices may be granted leave on full stipend for a period not exceeding---------- days per year. a) 15 days b) 13 days c) 10 days d) 12 days	**D**
109	Apprentice Mechanics in Railways Workshops may be granted leave on full stipend for period not exceeding…..	**A**

	a) 16 days b) 20 days c) 25 days d) 30 days	
110	The maximum incentive available for the employee under CLW pattern is _____ a) 50% of the additional outturn/output. **b) 50 % of time taken by an individual.** **c) 50 % of time saved.** **d) 50% on actual outturn/output**	**B**
111	The maximum incentive available for the employee under RITES/GIS pattern is __ a) 50% of the additional outturn/output. **b) 50 % of time taken by an individual.** **c) 50 % of time saved.** **d) 50% on actual outturn/output**	**A**
112	Booking of wages during POH pertaining to Home Railway Rolling Stock is done under _____ a) PU- 63 b) PU-34 c) PU- 64 d) PU- 35	**B**
113	Booking of Material during POH pertaining to Home Railway Rolling Stock is done under _____ a) PU- 63 b) PU-34 c) PU- 64 d) PU- 35	**B**
114	Booking of Wages & Material pertaining to Foreign Railway Rolling Stock is done under _____ a) PU- 01 & 28 b) PU-34 & 35 c) PU- 63 & 64 d) PU- 01 & 32	**C**
115	PU-98 represents _____ a) Items of expenditure which cannot be classified specifically within the other primary unit. b) Items of all credits/recoveries. c) Items of other expenditure. d) Items of expenditure which can be classified specifically within the other primary unit.	**B**
116	Non recurring nature of expenditure pertaining to one time IT consultancy	**B**

	contracts booked to _____ a) PU-51 b) PU-50 c) PU-52 d) PU-50 & PU51	
117	The commercial account of Indian Railways are known as _____ a) Accrual Accounts b) Finance accounts c) Capital and Revenue accounts d) Commercial accounts	**C**
118	Who is responsible for watching the Cannons of Financial Propriety?_____ a) Accounts Officer b) GM/DRM c) Audit Officer d) None of above	**C**
119	Performance Guarantee for Service Contract is _____ a) 5% b) 2 % c) 10% d) 20 %	**C**
120	The direct control over the affairs of all the Workshop including the Budgetary control in a Zonal Railway rests with_____ a) Chief Planning Engineer b) Chief Rolling Stock Engineer c) Chief Motive Power Enginner d) Chief WORKSHOP Enginner.	**D**
121	In the Accounts office, the estimates are verified to see the (A) Propriety of expenditure (B) Incidence and classification of charges (C) Competency of sanction (D) All of the above	**D**
122	Acquisition of new Rolling Stock is done through (A) Rolling Stock Programme (B) Works Programme (C) M&P Programme (D) None of the above	**A**
123	Workshop Manufacturing Suspense falls under which Head of Account (A) Capital Suspense PH 7200 (B) Capital Suspense PH 7100 (C) Capital Suspense PH 7300 (D) None of the above	**A**
124	M&P programme is budgetted under (A) PH-21 (B) PH-41 (C) PH-42	**B**

	(D) PH-53	
125	Items of M&P costing less than Rs. 10 lakh should be procured through (A) Revenue (B) PH-41 (C) Capital (D) None of the above	**A**
126	The amount projected under 'Revenue credits' of Workshop Manufacture Suspense account should correlate with (A) Projections made in Revenue Demands 5,6,7 (B) Projections made in Capital Stores Suspense (C) Projections made in PH 7100 (D) None of the above	**A**
127	The amount projected under 'Material and Stores' under Workshop Manufacture Suspense account should correlate with the Projections made under (A) Revenue Demands 5 and 6 (B) Issues to Capital Manufacturing Suspense under Stores Budget (C) No correlation required (D) None of the above	**B**
128	Material drawn from Stores Depots by workshops is debited to (A) Workshop Manufacture Suspense account (B) Labour suspense (C) Stores suspense (D) None of the above	**A**
129	Proforma On cost charges collected in deposit works is (A) Credited to Earnings (B) Credited to Revenue Heads (C) Credited to Plan Heads (D) None of the above	**A**
130	Proforma On cost budget is prepared (A) Annually (B) Half yearly (C) Quarterly (D) Monthly	**A**
131	'Payment by Results' in workshop means (A) Payment after results are declared (B) Incentive Bonus Scheme (C) Regular payment to workers (D) None of the above	**B**
132	The yardstick for measuring work in the Incentive Bonus Scheme is (A) Time (B) Regular Attendance (C) Work study	**A**

	(D) None of these	
133	Allowed time for a work is fixed keeping in view that some percentage of incentive bonus is earned by the worker. The percentage is (A) 10% (B) 33 1/3 % (C) 50% (D) None of these	**A**
134	The ceiling limit on the profit earned by each worker is _____ of standard basic wage of the worker (A) 50% (B) 25% (C) 15% (D) 10%	**A**
135	Incentive Bonus for supervisors is restricted to _____ of the average percentage of profit earned by the direct workers under his control. (A) 50% (B) 60% (C) 70% (D) 80%	**D**
136	The time lost due to lack of work, machine repairs, lack of tools etc is known as (A) Idle time (B) Allowed time (C) Booked time (D) None of the above	**A**
137	Idle time expenditure is charged to (A) Shop on cost workorder (B) General on cost workorder (C) Proforma on cost workorder (D) None of these	**A**
138	A record that shows the time for which wages are earned by each work men is called (A) Time book (B) Time sheet (C) Job card (D) None of these	**B**
139	Idle time of a worker is recorded in (A) Idle time sheet (B) Idle time card (C) Idle job card (D) None of these	**B**
140	The debits for material suppled from Stores Depots to workshop is raised through (A) Work Orders	**B**

	(B) Issue Notes (C) Receipts Notes (D) All of these	
141	The debit for material received from Stores Depots to workshop is allocated to (A) Stores Suspense (B) Workshop Manufacturing Suspense (C) Revenue (D) None of these	**B**
142	Receipts Note is issued for material received through (A) Stores Depot (B) Direct purchase (C) Transfer of material (D) None of these	**A**
143	Following form is used to regularize incorrect allocation of stores (A) Write back orders (B) Work orders (C) Outturn statement (D) None of these	**A**
144	Indirect charges not included in the cost of work done, but should be included in commercial costing is known as (A) Proforma Oncost (B) General Oncost (C) Shop Oncost (D) All of these	**A**
145	Cost incurred in common with more than one shop or department within the workshop is called (A) Proforma Oncost (B) General Oncost (C) Shop Oncost (D) All of these	**B**
146	Cost incurred within one unit, such as a shop or department or a section is known as (A) Proforma Oncost (B) General Oncost (C) Shop Oncost (D) All of these	**C**
147	The Oncost expenditure on labour & material incurred in individual shops is booked to (A) Standing work order (B) Oncost work order (C) Revenue (D) None of these	**A**

148	The expenditure on labour and stores that can directly chargeable to a work or on cost is called (A) Total cost (B) Time cost (C) Prime cost (D) None of the above	**C**
149	A device adopted for carrying out petty jobs under one or more standing work order is called (A) Grouping work order (B) Standing work order (C) On cost work order (D) None of these	**A**
150	The system adopted to compare the cost of similar articles manufactured from time to time and finding out reasons for variation is called (A) Work order system (B) Job costing (C) Proforma costing (D) None of these	**B**
151	The document which is the authority for the shops to undertake manufacture of component or assembling for which it is issued is called (A) Job card (B) Route card (C) Work order (D) None of these	**B**
152	The various charges incurred on each work order are collected in _____ (A) Ledger (B) Workshop General Register (C) Statement of work orders (D) None of the above	**B**
153	Part I of Workshop General Register comprises of (A) Completed work orders (B) Ongoing work orders (C) Both (A) & (B) above (D) None of the above	**A**
154	Part II of Workshop General Register comprises of (A) Completed work orders (B) Ongoing work orders (C) Bothe (A) & (B) above (D) None of the above	**B**
155	The process of collecting, valuating, analysing and booking of charges for works done is reviewed through (A) Workshop Manufacture Suspense account (B) Stores suspense	**A**

	(C) Deposit suspense (D) None of the above	
156	Closing balance under Workshop Manufacture Suspense account indicates (A) Monetary value of Outturn (B) Work in progress (C) On cost charges (D) None of the above	**B**
157	Wages of workers in the workshop are primarily booked to (A) Workshop Manufacture Suspense account (B) Revenue (C) Stores account (D) None of these	**A**
158	Cost of material drawn from other workshops is booked to (A) Workshop Manufacture Suspense account (B) Revenue Heads (C) Deposits (D) None of the above	**A**
159	The Part I outturn statement indicates the outlay of works completed in (A) During the year (B) Monthly Accounts on hand (C) Quarterly (D) None of the above	**B**
160	The outlay shown in Part II of outturn statement indicates (A) Outlay on completed works (B) Outlay on works in progress (C) Adjustments made to Final Heads (D) None of the above	**B**
161	The 'Average Annual cost of service' also includes (A) Annual sinking fund payment to depreciation fund (B) Annual interest charges on the cost of the asset (C) Both (A) & (B) above (D) None of the above	**C**
162	The All-in-cost of work executed in workshop comprises of (A) Prime cost (B) Works on cost (C) Both (A) & (B) above (D) None of the above	**C**
163	The cost of supervision for deposit works undertaken in workshops is (A) 5% (B) 10% (C) 12.5% (D) 15%	**C**
164	A specified number of Rolling Stock is authorized for each zone under the	**A**

	heading (A) Authorized Stock (B) Rolling Stock (C) A & B above (D) None of the above	
165	Road Vehicles are procured through (A) Rolling Stock Programme (B) M&P Programme (C) Tools & Plant (D) None of the above	**B**
166	Immovable office Furniture is procured through (A) Rolling Stock Programme (B) M&P Programme (C) Tools & Plant (D) None of the above	**C**
167	Calculation of Rate of Return is not necessary for procurement of (A) Safety consideration (B) Replacement account (C) Additional account (D) None of the above	**A**
168	Urgent M&P items can be procured through (A) Out of turn sanctions (B) Railway Board separately (C) Priority in M&P (D) None of the above	**A**
169	Staff Amenity works in workshops are charged to (A) PH 5200 (B) PH 6300 (C) DF IV (D) DF II	**A**
170	The expenditure on direct purchases made by the executive departments of workshop operations based on non-stock indents are debited to	**A**

CHAPTER 2

1. GeM Stands for
    a. Government Money
    b. Government e-marketting
    c. Government e-market place
    d. Goods e-market place

2. Pick the correct one

    a)Upto Rs.25,000/- through any of the available suppliers on the GeM, meeting the requisite quality, specification and delivery period.

    b)Above Rs.25,000/- and upto Rs.50,000/- through 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.

    c) Above Rs.5,00,000/- through the supplier having lowest price meeting the requisite quality, specification and delivery period after mandatorily obtaining bids, using online bidding or reverse auction tool provided on GeM.

    d) None (all of the above are correct)

3. Proprietary Article Certificate is applicable in

a) Limited Tender Enquiry
b) Advt. Tender Enquiry
c) Single Tender Enquiry
d) Two Bid Tender Enquiry

4. What does EMD stand for ?

a) Earlier Money Debited
b) Easy Money Deposit
c) Earnest Money Deposit
d) Earnes Money Debited

5. What does CRAC stand for ?

a) Consignee Receipt Acceptance Certificate

b) Consignee Rejected Acceptance Certificate
c) Consignee Receipt Agreement Certificate
d) None of the above

6. Who generates contract on GeM?

a) Buyer
b) Seller
c) PAO
d) DDO

7. IGST is payable when the supply is
a) Interstate
b) Intra-state
c) Intra-UT
d) All the above

8. What are the taxes levied on intra-state Supply ?
a) CGST
b) SGST
c) CGST & SGST
d) IGST

9. The due date for filing GSTR-3B is

a) on 10th of the next month
b) on 15th of the next month
c) on 17th of the next month
d) on or before 20th of the next month

10. What does IRN stand for ?

a) Indent Referance Number
b) Indent Registration Number
c) Invoice Registration Number
d) Invoice Reference Number

11 Recovery of Liquidated damage shall be levied

a) At the rate of 1% of the price of the Store per week and max 5%
b) At the rate of 2% of the price of the store per week and max 10%
c) At the rate of 0.5% of the price of the store per week and max 10%
d) At the rate of 2% of the price of the store per month and max 5%

12 Performance Bank Guarantee can be returned to the supplier

a) On passing the final bill
b) On certification of Satisfactory work completion by the consignee
c) Either one of the above
d) None of the above

13 Security Deposit is to be deposited in which of the following forms>
a) Cheque
b) Demand Draft
c) Deducted from his first bill
d) b and c

14 Approval of bill value for Sr.SO(a)/SO(a)
a) Rs.25,000/-
b) Rs.1,50,000/-
c) Rs.5,00,000/-
d) Rs.10,00,000/-

15 During advance payment of Stock Bills which head will be debited?
a) Purchase Suspense
b) Stock
c) Cheques & Bills
d) SINT

16 TDS deduction in Supplier bill is applicable if the PO Value exceeds _____ (excluding GST)
a) Rs.10,000/-
b) Rs.50,000/-
c) Rs.2,50,000/-
d) Rs.1,50,000/-

17 The percentage of Income tax to be deducted from the Supplier bill (above Rs.50 lakhs payment made by IR)
a) 1%
b) 5%
c) 2.5%
d) 0.1%

18. GST stands for
a) Goods & Sales Tax
b) Goods & Service Tax
c) Goods & Section Tax
d) None of these

19. GST is implemented in India in
    a) 1 Jul 2017
    b) 1 Jul 2018
    c) 1 Jul 2019
    d) 1 Jul 2016

20 What is the maximum rate of CGST prescribed under GST ACT 2017?
    a) 28%
    b) 20%
    c) 12%
    d) 18%

21 GST is a _____ based tax on consumption of goods & services
    a) Dividend
    b) Duration
    c) Destination
    d) None of the above

22. HSN code stands for
    a) Home Shopping network
    b) Harmonized System Number
    c) Harmonized System of Nomenclature
    d) None of these

23 For purchases made through GeM, billing is done

(a) On GeM portal itself
(B) On GeM portal and linked to IPAS
(c) On IPAS which gets receipt details from IREPS

24 The delivery period in supply contract shall be reckoned
(a) From the date of issue of purchase order
(B) From the date of issue of advance PO/Letter of advance
(C) Both A & B
(d) By the discretion of competent authority of purchaser department

25 For paying enhanced tax rates the clause which should be applicable is:-

(a) Price variation clause
(b) Statutory Variation clause (c) Option clause
(d) Splitting clause.

26 When PSC sleepers is supplied by authorised firm to private party they pay

(a) Inspection Charges to Railways.
(b) Liquidated damages to railway.
(c) Compensation to railway.
(d) All of the above.

27 The document required for 100% payment from consignee for stock item is

(a) Receipt note.
(b) DDR.
(c) Consignee receipt and acceptance certificate.
(d) All of the above.

28 Sales Suspense is always ---------- balance
A) Debit B) Credit C) Zero D) Non of the above

29 Sales to Employees is allocated to
A) 20714108 B) 20714208 C) 20714308
D) Non of the above

30 Sales to RITES, IRCON is allocated to
A) 20714208 B) 20714308 C) 20714408
D) Non of the above

31 The % of EMD paid by the bidders participating in E-auction of sales is
A) 10%B) 5% C) 20% D) Non of the above

32 The bidders regulation fees to be paid by the firm is
A) Rs. 4,25,000/- B) Rs. 10,000/-C) Rs.5000/- D) Non of the above

33 The percentage of tax collected as the gross proceeds of sale value is
A) 0.5 %B) 2 % C) 1 % D)Non of the above

34 Sales Suspense is credited when

(a) Purchaser deposits money
(b) When scrap material is delivered to supplier
(c) When material is scrapped
(d) Both a and b

35 Balance Sale Value is a term in Auction that refers to
(a) Balance payment to be made after winning the bid
(B) Balance payment that has to be made within 40 days of the bid
(C) Both the above
(d) None of the above

36 Reverse Auction is a term used to mean

(A) Bids placed by purchaser of Railway scrap

(b) Bids placed by Railway during purchase in IREPS

(c) Bids of Railway suppliers during purchase of materials in IREPS

(d) None of the above

37 E-auction happens when Railway sells scrap; Reverse Auction happens

(a) When Railway counters purchaser's bid

(B) When Suppliers bid to become L1

(c) When Railway counters suppliers bids

(d) None of the above

38 Sales Suspense is credited when

(a) Purchaser deposits money

(b) When scrap material is delivered to supplier

(C) When material is scrapped

(d) Both a and b

39 Sales Suspense is maintain because

(a) To watch over delivery of auctioned material against amount received

(B) To ensure correct recovery of due amounts

(c) To ensure excess delivery is not made

(d) None of above

40 The difference between Sale Value and Book value of a scrap item will be booked to

(a) Stock Adjustment Account

(B) Sundry Earning

(c) Remittance into Bank

(d) Sales Suspense

41 In the case of sanctioned detailed estimates:

a) Vetting of NS Indents not required.
b) Vetting of NS Indents required at H.Qtrs Office.
c) Both A & B are correct.
d) None of the above.

42 Which category of items require vetting of AAC:

a) "A" category items only.
b) "All categories of Stores.

c) "A" category and for "B" category when EAC exceeds by more than 10% of last three years consumption.
d) All the above.

43 Finance vetting is not required for purchase orders both stock and non stock safety items for valueupto _____Lakhs:

a) 5 Lakhs.
b) 10 Lakhs.
c) 15 Lakhs.
d) None of the Above

44 Technology driven flatformGeM (Government – E – Marketplace) to facilitate the procurement of goods and services by various ministries of Government of India is launched by :

a) Ministry of Railways.
b) Ministry of Finance.
c) Ministry of Home Affairs.
d) Ministry of Commerce.

45. In Indian Railways "Electronic Reverse Auction" through tendering system is applicable to

a) Stores contracts only.
b) Works contracts only.
c) Services & Earnings contracts only.
d) All the Above.

46. In Indian Railways "Electronic Reverse Auction" through tendering system is applicable to

a) Stores contracts only.
b) Works contracts only.
c) Services & Earnings contracts only.
d) All the Above.

47. All Railway units are to ensure procurement of services available in GeM through GeM only including services like _____ a) Vehicle Hiring.

b) Plant & Machinery Hiring.
c) Rolling Stock Hiring.
d) None of the above.

48. Schedule of Powers for Purchase, Sales, etc. Are envisaged in

_____

a) Power of GM circulated by Railway Board.
b) Railway Board Circulars.
c) Decided by COS in consultation with PFA only.
d) Para 132 of Indian Railway code for Stores Department.

49. Major share of procurement on IR is done by_____

a) Railway Board.
b) Zonal Railways & Production Units.
c) DGS&D.
d) COFMOW.

50 Ordinarily specification cannot be altered once the tender is opened excepting _____.

a) Unless it is minor and no financial implications.
b) Major changes took place.
c) Tenderers quoted better one.
d) None of the above.

51. Variation of IRS conditions of contract can be done only _____

a) With mutual consent and by tender accepting authority.
b) Only with GM's approval of PFA's concurrence.
c) None of the above.
d) Both A and B.

52. ABC analysis of Inventory Management means _____.

a) Inventory control of all stores.
b) Selective control of high value items.
c) Selective control of safety items.
d) None of the above.

53. Direct acceptance does not involve _____.

a) Tender.
b) Tender Committee.
c) Finance Concurrence.
d) Vetted Indent.

54. Inspection of stores is carried out by _____.

a) RDSO.
b) RITES.
c) Consignee.

d) Any of the above.

55. Liquidated Damages are levied for belated supplies as under:
    a) 10% of the value of belated supplies.
    b) 2% per each month of delay subject to maximum of !0% of value of PO.
    c) 5% of purchase order value.
    d) All the above.

56. When should option clause normally be excercised?
    a) During the extended of currency of PO.
    b) Mutual consent.
    c) Before the currency of PO expires.
    d) None of the above.

57. When Advanced payment is made to firm for Stores Purchase, which account is effected:
    a) MAR account is debited.
    b) Purchase account credited.
    c) Sales account debited.
    d) None of these.

58. Proprietary Certificate (PAC) is to be signed by PHOD/CHOD:
    a) Rs.10 Lakhs.
    b) Upto Rs.25 Lakhs.
    c) Above Rs.25Lakhs.
    d) Any value.

59. Sr.AFA/Stores Finance is empowered to vet the purchase orders upto the value of _____.
    a) Rs.10 Crores.
    b) Upto Rs.15 crores.
    c) Below Rs.5 crores.
    d) None of the above.

60. Invitation of Global Tenders requires the approval of _____.
    a) General Manager.
    b) Railway Board.
    c) PCMM.

61. Security Deposit for purchases where PAC is certified is _____.
    a) Required.
    b) Not Required.
    c) Optional.

d)None of the above.

62. The movement of Stores from one depot to another Depot is resorted to only in urgencies and _____ are used for accountal.
    a) Depot transfer form (S.1320)
    b) Book transfer form (S.1259)
    c) Journal vouchers
    d) None of the above

63. The abbreviation of G/D form is
    a) General Draft
    b) General Docket sanction
    c) General Depot transfer
    d) None of the above

64. A contract under which during period of currency, the contractor agrees to supply materials on demand irrespective of quantity at fixed rates is called
    a) Rate contract
    b) Running contract
    c) Piece work contract
    d) On delivery contract

65. The basic object of material management is to keep the investment on inventories to the barest minimum and ensure availability of the _____ and _____
    a) Right quantity and quality: Right time and at right place.
    b) Minimum quantity and quality: Right time and at right place.
    c) Right quantity and quality: Right time and at Stores depot.
    d) Maximum quantity and quality: Right time and at right place.

66. Option Clause in Stores Contract enables Railway to place an order of ___ % above or below the Purchase Order Quantity.
    a) 25%
    b) 30%
    c) 35%
    d) 40%

67. NSIC stands for

a) National small Industries Company
b) National Savings Industrial Company
c) National small Industries Corporation
d) Non o the above

Ans. (c)

68. RRSK means

a) Rashtriya Regional SankrakshaKosh
b) RashtriyaRailSankrakshaKosh
c) Rashtriya Rail System Kosh
d) None of the above

69. RRSK was created in the year

a) 2017-18
b) 2015-16
c) 2018-19
d) 2012-13

70. Security Deposit is exempted in Stores Contracts for contractual value upto

a) Rs.20 lakhs
b) Rs.25 lakhs
c) Rs.50 lakhs
d) Rs.1 Crore

71. Maximum amount of EMD irrespective of value of tender is

a) R.25 lakhs
b) Rs.50 lakhs
c) Rs.1 crore
d) None of the above

72. Liquidated Damages can be levied on defaulted supplier maximumupto ____ % of contract value.

a) 10%
b) 25%
c) 50%
d) None of the above

73. Security Deposit is exempted for

a) PAC Holder
b) OEM
c) Registered Vendor
d) All of the above

74. Date of implementation of Public Procurement Policy is

a) 01.04.2012
b) 01.04.2013
c) 01.04.2015
d) 01.04.2018

75. Minimum reservation for woman owned MSEs is

a) 3%
b) 4%
c) 5%
d) 10%

76. Micro and Small Enterprises shall be allowed to supply a portion of tendered quantity if the price quoted falls within

a) L1 + 10%
b) L1 + 15%
c) L1 + 20%
d) L1 + 25%

77. Purchase Orders upto _____ value are exempted from Finance Vetting

a) Rs. 10 lakhs
b) Rs.25 lakhs
c) Rs.8 lakhs
d) Rs.5 lakhs

78. Quantity reserved for ordering on MSE vendors under MSMED Act 2006 has been exhausted to

a) 20%
b) 25%
c) 30%
d) 50%

79. Provision of + or – 30% option clause is to be inserted as 'Special Condition of Contract' for tenders with minimum purchase value of

a) Rs.50 lakhs
b) Rs.75 lakhs
c) Rs.1 Crore
d) Greater than Rs. 1 crore

80. Developmental Vendors can be considered for placement of bulk order if not more than
_____ approved Vendors are available
a) 2
b) 3
c) 4
d) None of the above

81. Wherever SD clause is applicable the following clause shall not be applicable
a) Price Variation Clause
b) Fall Clause
c) Risk Purchas Clause
d) None of the above

82. AAC means
a) Actual Annual Consumptio
b) Average Annual Consumption
c) Anticipated Annual Consumption
d) None of the above

83. The term iMMS means

a) Indian Management Material Sciences
b) Integrated Material Management System
c) Integrated Management of Manpower Systems
d) None of the above

84. In Stores Bills, advance payments can be made upto

a) 50%
b) 75%
c) 95%
d) 98%

85. The purchase policy of IR in accordance with

a. Order of preference
b. Price preference
c. market price
d. above all

86. To encourage local industries IR has

a. price preference
b. preference to small scale industries
c. development order to encourage ss units
d. above all

87. Constitution of tender committee minimum

a. three members
b. two members
c. four members

88. Repeat Orders are

a. when more materials are required beyond a contract period
b. to avoid invitation of fresh tenders
c. when more materials are required during the contract period except LT or ST

89. Modes of payment in stores supply are
a. 100 % b. 95% and 90 % c. 90 % 95% and 98 % d. 100%,98% 95% and 90%

90. The tenders for concrete sleeper are floated by
a. PCE b. DRM c. GM d. RBS.

91. The normal contractual period for production of concrete sleepers is
a. 1 or 2 years b. three years c. five years d. 5-10 years

92. Contracts for concrete sleepers are signed by
a. RB b. Division c. Zone . PCE

93. SRR is

a. Short Recoupment Reqisition b. Stock Recoupment

Requisition c. stores reorder requisition d. stock reorder request

94. EPSRR is

a. Emergency Purchase Stock Recoupment Requisition
b. exclusive procurement stores request for recoupment c. emergent procurement of stores recouping request .

95. If only one offer is received in an open tender

(A) Tender should be discharged
(b) Tender should be accepted
(c) Item should be retendered
(d) A&C

96 Purchase of services on Gem can be made by

(a) Any department
(b) Only Store department
(C) Both
(d) None

97 Certain Non-Stock requisitions need not vetted.

(a) If they are part of a Detailed Estimate (B) If they are below 10 Lakhs
(c) If they are non-PAC items.
(d) None of the above

98 Stores tenders are governed by

(a)IRS Conditions of Contract
(b)GCC
(c)Both
(d) Neither

99 Two packet system is compulsory in Stores tenders of value

(a) More than 50 lakhs
(B) Less than 50 lakhs
(c) More than 25 lakhs
(d) Less than 25 lakhs

100 Direct Acceptance of tenders means

(a) Stores Officer can place order on the firm without tender
(b) Stores Officer can place order on the firm without Tender Committee
(c) Stores Officer can place order on the firm on quotation basis
(d) Stores Officer can place order on the firm with finance concurrence

101 Purchase preference available to tenderers with Make in India certification is

(a) 25%
(B) 28%
(c) 45%
(d) 50%

102 If a tenderer who is L2 has Make in India certification,

(A) He is awarded 50% quantity if he matches the price of L1.
(b) He is awarded 50% quantity at his own rate
(c) He is awarded 100% quantity if he matches the price of L1. (d) He is awarded 100% quantity at his own rate

103 Stores Tendering is done on

(a) IREPS (B) IMMS
(C) Both the above
(d) IPAS

104 Force Majeure Clause, in certain 'Acts of God' situations, allows parties to

(a) Defer performance of their contractual obligations
(B) End the contract without financial repercussions on either side
(c) Both
(d) Neither

105 A two packet system of purchase ensures that

(A) The tender committee is not influenced only by the price bid (b) The technical qualifications of the tenderers is the primary criteria for selection of tenders (c) Both of the above
(d) None of the above

106 A two packet system of tendering means

(a) There are two stages of evaluation , technical and financial
(b) The tenderer submits only technical bid at first
(C) The technical bid is evaluated first
(d) a and b
(E) a and c

107 Limited tenders in Stores may be called from

(a) Registered Approved Suppliers for that item only
(B) Any vendors
(c) From a Single firm
(d) None of the above

108 In supply tender if price differential between L-1 & L-2 is more than 3% andupto 5% then quantity distribution ratio between L-1 & L-2 will be

(A) 60:40
(b) 50:50
(C) 65:35
(d) 70:30

109 SD from successful tender should be received in purchase office within ……..days
(A) 30
(b) 21
(c) 15
(d) 10

110 If terms and condition in PO to be changed then:-

(A) Fresh PO is issued.
(b) Modification advice is issued.
(c) Cancellation advise is issued.
(d) above c) then a) is issued.

111 PVC is applicable for tenders costing

(a) > 5 crores
(B) > 10 crores
(c) > 15 crores
(d) > 20 crores

112 What is LAW?

(A) List of Approved Works
(B) List of Added Works
(c) List of Arranged Works

(d) All of the above

113 Tenders received after the specified time of opening are called as

(A) Late Tenders
(b) Delayed Tenders
(c) Single Tenders
(d) None of the above

114 Tenders received before the time of opening but after the due date and time are called as

(A) Late Tenders
(b) Delayed Tenders
(c) Single Tender
(d) None of the above

115 Tender committee and Accepting authority for single tenders should be

(A) One step above normal tenders
(b) Two steps above the normal tenders
(c) Same level committee as for open tenders
(d) None

116 EMD can be submitted through

(A) Depositing cash
(B) NSC
(c) Deposit in Post office Savings bank
(d) All of the above

117 Letter of credit is applicable for e-tenders of works & services valuing above

(a) Rs. 10 lakhs
(b) Rs. 25 lakhs
(c) Rs. 50 lakhs
(d) Rs. 100 lakhs

118 An agreement which is enforceable by law is

(a) A Tender
(b) A Contract
(c) An Offer
(d) None

119 In a Tender Committee of a particular department, the third member should be from

(a) Finance Department
(B) Vigilance Department
(c) Sister Department
(d) Same Department

120 Level of Tender Committee is decided based on the value of

(a) Tender
(B) Lowest offer received
(c) Valid lowest offer
(d) Highest offer

121 Approval powers for appointment of Arbitrator rests with

(a) GM
(b) AGM
(c) PHOD
(d) All of the above

122 In SOP, if there is no mention regarding finance concurrence, then

(A) Finance concurrence is not required
(b) Finance concurrence is required
(c) Executive can decide on Finance concurrence
(d) None of the above

123 The accepting authority of a Tender Committee recommendations should be

(A) One level above the level of T.C.
(b) Two levels above the level of T.C.
(C) Head of the Department
(d) None of the above

124 Indian Railway Stores Budget is an integral part under Plan head No.
A) 81 B) 71 C) 91 D) 61

125. Stores Budget under Demand No.
A) 16 B) 18 C) 14 D) 12

126. when will be submitted Revised Estimate & Budget Estimate to Railway Board
A) September B) October C) November

D) December

127. Who is prepared by RE & BE every Year
A) PCMM B) FA&CAO C) DY. FA&CAO
D) PCME

128 Stores Budget is in two parts i.e Part A deals with
A) Fuel B) Other than Fuel C) Both Fuel& Other than Fuel D) Nil

129 Stores Budget Part - B deals with
A) Other than Fuel B) Coal coke C) Fuel D) Both Fuel& Other than Fuel

130 who is prepared by Budget for Stores Fuel
A) PCMM B) PCME C) PCPO D) CMPE/DSL/MAS

131 Stores Budget is almost the last Budget to be prepared after preparation of
A) Revenue & Works Budget B)WMS Budget C) RRSK D) NIL

132 Issue of materials to Workshop manufacturing suspense(WMS) issue transaction value in Stores Budget is

A) 25% B) 35% C) 45% D) 55%

133 Issues to Revenue in the Stores Budget forms about

A) 10 to 20% B) 20 to 25% C) 25% to 30%
D) 30 % to 35%

134 The Demand wise fund provision under issues to Revenue allocated to PU A) 17 B) 20 C)27 D) 28

135 The Demand wise fund provision under PU 28 will be advised by
A) FA&CAO/Budget B) PCMM C) PCME D) PCPO

136 The value of other returned Stores should be assessed by
A) PCMM B) PCEE C) PCPO D) PFA

137 Ideally Turn overRatio(TOR) may be kept around
A) 5 to 10% B) 10 to 15% C) 15% to 20%
D) 20 % to 25%

138 Turn overRatio(TOR) is considered as the

A) Calculation of Stores B) Credit of Stores C) Index of Efficiency of Stores D) Nil

139 Turn overRatio(TOR) calculated by

A) $\frac{\text{Closing balance}}{\text{Total issues during the Year}} * 100$ B) $\frac{\text{Net balance}}{\text{Total issues during the Year}} * 100$

C) $\frac{\text{Opening balance}}{\text{Total Debits during the Year}} * 100$ D) $\frac{\text{Closing balance}}{\text{Total Debits during the Year}} * 100$

140 Progress of actual booking of debit & credit should be watched by the,

A) PCMM B) PCTE C) FA&CAO D) PCME

141 Funds booking Registers maintained by

A) FA&CAO/S&W/PER B)PCMM C) PCME D) PCPO

142 Final Modification is to be submitted to Railway Board on or before

A) January each Year B) February each Year C) March each Year D) Non of the above

143 Telegraphic Modification is to be sent to Railway Board

A) January 20th every Year B) February 20th every Year C) March 20th every Year D) March 31st every Year

144 Head wise Appropriation Accounts is prepared in

a) Units of Rupees b) Thousands of Rupees c) Lakhs of Rupees

145 PB is accounted in Demand No

a) 03 General Sudpt and services b) 11 Staff Welfare c) 12 Misc Working Expenditure

146 Railway expenditure is divided in to ------- Demands

a) 16 b) 12 c) 14

147 The Revenue expenditure is classified in to

a) 01-15 b) 03-13 c) 01-16

148 The expenditure of RB is allocated to Demand No

a) 02 b) 03 c) 01

149 The Railway Budget is discontinued from the year

a)2015 b) 2016 c) 2017

150 The Parliamentary control over Railway finances is by

a) Public Accounts Committee b) Parliament c) Estimates Committee d) all the three

151 D F in Railway Funds sources is

a) Dedicated Facility b) Depreciation Fund
c) Development Fund

152 when an aged asset is replaced it is charged to

a) DRFb) SRSF c) RRSK

153 Unremunerative railway works are charged to

a) Development Fund b) DRF c) Capital

154 Govt of India accounts are in

a) One part b) three parts c) four parts

155 Indian Railway accounts are

a) Commercial b) finance (Govt) c) both commercial and Govt

156 Railway accounts are maintained on the basis of

a) Cash basis b) accrual basis c) double entry book keeping

157 Internal auditing is done by

a) Audit officer b) accounts officer c) DRM

158 Audit objections are raised by

a) Accounts Office b) Audit Office
c) Inspection Section of Accounts Office

159 Test Audit Notes are issued by

a) AuO b) AO c) FA&CAO

160 External audit is done by

a) Audit Office b) Accounts Office c) Charted Accountant

161 The first review of finance is done in

a) August Review b) Revised Estimates c) First Modification

162 Final Modification is prepared in the month of

a) April b) January c) December

163 Railway budgeting is based on

a) gross b) net c) cash

164 Demands for Grants is prepared in
a) Demand wise b) sub head wise c) Primary Unit wise
d) all these

165 Railway Earnings are classified in to

a) 5 b) 3 c) 4

166 Railway Expenditure is
a) Voted b) Charged c) both

167 Public Accounts Committee is constituted

a) annual b) two years c) five years

168 Railway Convention Committee is constituted

a) Annual b) five years c) three years

169 Preparation of stores budget is detailed in store code chapter
a) 31 b. 30 c. 32 d. 28

170 Stores budget is a 'derived' budget because

a) Stores department does not have its own budget
(B) Stores department budgets for all other departments
(c) All revenue and workshop stock items requirements are compiled in Storesbudget
(d) All of the above

171 In Stores budget, ' Issues to Revenue ' is linked with

a) PU 27 of Demand 10
(B) PU 27 of all demands
(c) PU 27 of Demands 5,6,and 7

172 The Stores Budget for the ensuing year and the Revised Estimate for the current year should be:

a) S3001 b. S 3101 c. S 3124 d. None of the above

173 In Stores Budget Deduct from Issues from Stores Suspense to Service / Books within Demand

a.Manufacturing Operations b. Misc. Adv. Capital
c. Works CapitaL D. All of the above

174 The Stores Budget figures to be shown as the opening balance for the ensuing year will be an estimated figure made up of:

a.The estimated book value of stores expected to be in the stock at the end of the current year.
b. The estimated net result of outstanding balances under the Stores Suspense heads of purchase imported, sales, etc.
c. The amount expected to be outstanding in the stock adjustment account after the accounts for the year are closed. d.
All of the above

175 Turn Over Ratio is calculated as percentage of closing balance divided by:

a.Stores in Stock
b.Stores in stock, sint and SAA
c.Outstanding Purchases and sales suspense
d.None of the above.

176 Stores suspense is reflected in the railway budget under ---- suspense:

a.Revenue b.RRSK c.Capital d.DRF

177 Inventory balances represents

A.MAC B. Manufacuring Operations C. Stores D. All the above

178 Stores suspense is reflected in Railway Budget under inventories plan head:
a. 7200 b.7100 c. 7300 d. 8100

179 Deduct Entry in Stores Budget refers to

a) Deducting 'Issues to Workshop' from Stores Budget
b) Deducting 'Receipts from Workshop' from Stores Budget
(C) Deducting 'Issues to Workshop' from Workshop Budget
(d) Deducting 'Receipts from Workshop' from Workshop Budget

180 Deduct Entry in Stores Budget is operated

a) To prevent double budgeting in Demand 16
(B) Because both Workshop and Stores Suspenses are part of Capital Suspense
(c) Neither a or b
(d) Both a and b

181 The final booking of stock items is done under revenue head:-

a) PU 27
(B) PU 28
(c) PU 32 (d)
PU 99.

182 How many budgetary reviews are conducted in a financial year:-

(A) August Review, revised estimate, Final modifications -3
(b) August Review, Revised estimates, budget estimates, Final Modifications -4
(C) Revised estimates Budget Estimates, Final Modifications -2
(d) Revised Estimates, Budget Estimates, Final modifications -3

183 Account Current which complies with Government Account is called :-

a) Finance account
b) Commercial account
c) Capital account
d) Revenue Account

184 Railway Budget merged with General Budget from which Financial Year?

a) 2017-18
(B) 2016-17
(c) 2015-16
(d) None of these

185 Find odd one

(A) Capital (b) DRF (C) DF (d) CF

186 Find odd one

(A) DF (b)CF (C) DSF (d) DRF

187 Which of the following is not an internally generated source of financing?

(A) DRF
(b) Pension Fund
(c) PPP
(d) DF

188 Which of these is NOT true: Capital is

a) Part of Gross Budget support
b) Used for creation of assets on railways
(C) An internal source of financing
(d) None of these

189 In works, safety expenditure is financed from which source of finance?

a) DF-I
(B) DF-II

(c) DF-III
(d) DF-IV

190 Under which Major Head, Funds created out of surplus are shown?

(A) 3001
(b) 3006
(C) 3075
(d) 1001

191 Railway Revenue expenditure is budgeted under Social Services/Economic Services/Transport segment in which part of Government Accounts, expenditure side?

a) Part III Public Account
b) Part II Contingency Fund of India
(C) Part I Consolidated Fund of India
(d) None of these

192 How many Demands for Grants are allotted for Ministry of Railways after merger of Railway Budget with general Budget?

a) 1
(B) 2
(c) 3
(d) 4

193 Which of the following constitute Inventory Budget of IR under Capital segment?

a) Stores Budget
b) WMS budget
c) Misc. Advance (Capital)
d) Works Budget

(a) a
(b) b
(c) a,b,c
(d) a,b,c,d

194 Important Ratio worked out to guage the financial health of Zonal Railways and IR as a whole is

a) Operation Ratio
b) Net Revenue to Capital at Charge

c) Surplus or Shortfall to Capital Employed
d) Inventory Turn Over Ratio

195 Charged expenditure is

a) Voted by Parliament
b) Sanctioned by FC (Railways)
(C) Sanctioned by Chairman, Railway Board
(d) Sanctioned by President

196 Demand for Grant number assigned for Railways in 2020-21 is

a) 80
b) 82
c) 83
d) None of these

197 Ordinary Working Expenses are budgeted in how many Sub Major heads?

a) 3
b) 11
c) 16
d) None of these

198 Examples of Charged expenditure

a) Pay and allowances of C&AG
b) Any award decreed by court of law
c) None of these
d) Both of these

199 As per Art 113(2) of Constitution of India, Budget estimates are presented to Parliament in the form of

a) Demands for Grants
b) Abstract Estimate
c) Appropriation Accounts
d) Finance Accounts

200 On Zonal railways, Budget process starts in which month?

a) November
b) September
c) August
d) December

201 Grants will be allotted through Budget Orders, after

a) Submission of Demands for grants to Parliament
b) Obtaining Vote of Parliament
(C) Passing of Appropriation bill in Parliament
(d) None of these

202 Expenditure spent in excess of grant is regularised by Parliament after tabling of Appropriation accounts and this is called

a) Spending limit
(B) Budget order
(c) Expenditure order
(d) Excess grant

203 Unspent Budget allotment is

a) Carried forward next year
b) Revenue grant lapses, while Capital grant is carried forward to next year
c) Both revenue and capital grants are available for that financial year only
d) None of these

204 Budget is a

a) Managerial document
(B) Constitutional document
(c) None of these
(d) Both of these

205 Based on the Revised estimate projections, where additional grants are required,the same will be communicated separately after obtaining vote of Parliament. These are called

a) Additional grants
b) Supplementary grants
c) Excess grants
d) Original grants

206 Budget reviews conducted on railways are: a. August Review b. Revised Estimate/Budget Estimate c. Final Modification

a) b,c
b) b only

c) a,b,c
d) d only

207 Which of the following is true?

a) Based on RE, Revised grant is given
b) Based on BE, Budget Grant is given
c) Based on FM, Final Grant is given
(a) a only true
(b) b only true
(c) c only true
(d) a,b,c are true

208 Revised Estimate is prepared based on earnings/expenditure trends of----, and projections for the balance period.
(A) First 3 months
(B) First 5 months
(c) First 9 months
(d) None of these

209 Final Modification is prepared based on expenditure trends of----, and projections for the balance period.

a) First 3 months
b) First 5 months
(C) First 9 months
(d) None of these

210 For compiling Stores budget, figures of which Primary Unit (approved by GM) are communicated to Stores branch?

(A) PU 18
(b) PU 32
(C) PU 28
(d) PU 27

211 In which part of Capital segment(s) of budget, 'deduct entries' is/are found?

a) Works budget and Workshop Manufacture Suspense (WMS) budget
b) Stores budget and Works budget
c) Stores budget and Workshop Manufacture Suspense (WMS) budget
d) None of these

212 Value of stores to be procured through Stores dept by Workshop is budgeted under which side of Workshop Manufacture Suspense (WMS) budget of Workshop; and the same is shown as 'deduct entry' on which side of Stores budget?

(A) Debit side of WMS; deduct entry on the receipt/debit side of Stores budget

(b) Debit side of WMS; deduct entry on the issues/credit side of Stores budget

(c) Credit side of WMS; deduct entry on the receipt/debit side of Stores budget (d) None of these

213 Value of workshop manufactured stores returned to Stores dept by Workshop is budgeted under which side of Stores budget; and the same is shown as 'deduct entry' on which side of Workshop Manufacture Suspense (WMS) budget?

a) Receipt/Debit side of Stores budget; deduct entry on credit side of WMS budget

b) Issue/Credit side of Stores budget; deduct entry on debit side of WMS budget

(C) Receipt/Debit side of Stores budget; deduct entry on debit side of WMS budget

(d) None of these

214 Which of the following is true in respect of 'deduct entries'?

a) Value of stores met from Workshop Manufacture Suspense (WMS) will form ‘deduct entry’ in Stores budget

b) Value of stores met from Stores budget will form ‘deduct entry’ in Workshop Manufacture Suspense (WMS) budget

c) Both of these are correct

d) None of these are correct

215 For accepting debits received towards Other than Fuel drawn from Stores as per the indents, budget is sought under which PU of Revenue budget?

a) PU 24

b) PU 27

c) PU 33

d) PU 63

216 What is the purpose served by 'Deduct entries' in Stores and WMS budgets?

a) Avoids budgeting for the same activity through two budgets, within Capital segment

b) Increases the budget requirement which can be used as cushion to meet cost escalation (c) Both of these

(d) None of these

217 Which is very effective document for Parliamentary financial control and expenditure control?

a) Exchequer control

b) Annual budget

c) Re appropriations

d) Expenditure orders

218 The responsibility to watch that the expenditure incurred is not exceeded the Grant lies with whom?

a) Railway Board

b) Zonal Railways and Divisions/Units

c) all of these

(a) a

(b) b

(C) c

d) None of these

219

To have meaningful comparison of expenses with the allotment, the grant given for each Sub Major head over a year will be distributed over 12 months, Sub Head wise & PU wise based on past expenditure trends. The sums so arrived are called

(a) Budget Grant

(b) Spending Limit

(c) Final Modification

(d) Proportionate Budget Allotment

220 A monthly statement of receipts and expenditure for and to end of the month comparing with the Grant is put up to Unit Heads by Accounts officers and also sent to Railway Board by PFA. This statement is called

(a) Monthly Financial Review

(b) Accounts Current

(c) Balance Sheet

(d) None of these

221 Which of the following statement(s) is / are true?

(A) No liability can be incurred without budget provision
(b) No liability can be incurred without appropriation or fresh allotment, where budget provision is insufficient
(c) Both are correct
(d) None are correct

222 Suspense grant of railways includes

(a) Stores suspense
(B) Manufacture Suspense
(c) Miscellaneous. Advances (Capital)
(d) All of these

223 Monthly review of Suspense grant is conducted on

(a) Debits only
(b) Credits only
(c) Both Debits and Credits
(d) None of these

224 Budget allotted has two categories of expenditure. Major portion is Cash. Name the other one

(a) Adjustments
(b) Charged
(c) Capital
(d) EBR

225 Of the following, which is NOT an adjustment transaction

(a) Issue of maintenance Stores from a store's depot
(b) Contract payment to a State Electricity Board
(c) Payment made by a nominated Railway, being accepted by consignee Railway
(d) Acceptance of a POH debit raised by a workshop for the work done

226 Subhead for Stock Adjustment Account is

(a) 7210
(b) 7110
(c) 7180
(d) 7160

227 Subhead 7210 indicates which activity in Capital suspense

(a) Stores
(b) Workshop
(c) M&P

(d) Workshop Manufacture Suspense

228 Capital transactions on IR mainly pertain to

(a) Earnings
(b) Earnings and working expenses
(c) Acquisition, replacement or renewal of assets
(d) None of these

229 Statement of unchecked bills is prepared in form:
(a) A 1107
(b) A 1104
(c) A 1110
(d) A 1108

230 Railway dues are recoverable by issue of bills in which form
(a) A 1108
(b) A 1138
(c) A 1107
(d) A 1104

231 Railway works expenditure allocation consists of ___ digits.
(a) 3
(b) 2
(c) 5
(d) 8

232 What is the Major head for booking works expenditure on commercial lines
(a) 3006
(b) 1001
(c) 3002
(d) 5002

233 Credits are projected and entered under which Primary Unit
(a) 28
(b) 27
(c) 98
(d) 18

234 PU 22 in revenue expenditure is meant for

(a) Booking utilities, excluding electricity

(b) Advertising expenses
(c) Printing and Stationery
(d) Booking cost of fuel

235 Loco performance (GTKM) debits / credits are booked to which PU

(a) 32
(b) 27
(c) 61
(d) 60

236 Revenue Expenditure is classified under how many groups

(a) 13
(b) 16
(c) 6
(d) 5

237 A special fund was created in 2017-2018 for Railway Safety

(a) Railway Safety Fund
(b) Rashtriya Rail SanrakshaKosh
(c) Rashtriya Railway Kendra
(d) None of the above.

238 Railways ordinary Working Expenses (Previously Demand No:3 to 13) are now included in Major Head

(a) Major Head – 3005
(b) Major Head – 3002
(c) Major Head – 3001
(d) Major Head – 5003

239 Loss of a blank cheque should be promptly reported to

(a) DC(Pay)
(b) Chief Cashier
(c) RBI
(d) to the bank with whom drawing account is available

240 A cheque is valid for 3 months after the month of issue. If a cheque is issued on 19th January, it is payable

(a) upto 30th April
(b) after 30th April
(c) upto 18th April
(d) upto 19th April

241 By 1966, how many Zonal Railways were formed?

(a) 7
(b) 6
(c) 9
(d) None of the above

242 Cash outgo of net amount of the bills passed through CO7s be compiled sub-head-wise of each sub-major head on?

(a) Monthly basis
(b) Fortnightly basis
(c) Daily basis
(d) Yearly basis

243 Demand number assigned to Railways during 2020-2021

(a) 86
(b) 74
(c) 90
(d) 83

244 Remittance into bank suspense should always be

(a) Credit balance
(b) Nil Balance
(c) Debit balance
(d) Can be both credit or debit

245 Miscellaneous cash received in cash office is acknowledged through

(a) Cash Acknowledgement note
(b) Remittance note
(c) Miscellaneous Cash Receipt
(d) None of the above

246 Pay master's cash book indicates

(a) Position of all bills issued for payment to cash office only
(b) Payments done by cash office only
(c) Position of cheques received only
(d) Position of all bills received, cheques received, payments arranged & unpaid bills

247 Account current is submitted to board

(a) Monthly
(b) Every fortnight
(c) Quarterly
(d) Yearly

248 In railways all "Adjustments " other than cash transactions, are done through

(a) Miscellaneous Cash Remittance
(b) Transfer Certificates
(c) Journal vouchers
(d) CO7s

249 The suspense head operated for Inter Railway transactions is called

(a) Transfer Divisional
(b) Transfer Railways
(c) Transfer Revenue
(d) None of the above

250 The suspense head operated for Intra Railway transactions is called

(a) Transfer Divisional
(b) Transfer Capital
(c) Transfer Revenue
(d) All the above

251 At the end of the financial year, balances of Transfer Railways if any in Zonal Railways are closed to

(a) Net Revenue
(b) Balance
(c) Capital outlay

(d) Miscellaneous Government Revenue

252 TWFA is resorted for transfer of rolling stock from one unit to another, because

(a) It avoids effect on Financial Accounting and Budgeting
(b) It is easy for adjustment
(c) Accounting is easy
(d) None of the above

253 For transactions relating to Suspense Accounts what is the power of AAO/JAO with respect to acceptance of Inward TCs and approval of JVs.

(a) Above Rs.2 lakh upto Rs.6 crores each
(b) Above Rs.1 lakh uptoRs. 4 crore each
(c) Above Rs.4 lakh uptoRs. 4 crore each
(d) Above Rs.50000/- upto Rs.3 crore each

254 For transactions relating to other than Suspense Accounts what is the power of Sr Scale Officer with respect to acceptance of Inward TCs and approval of JVs.

(a) Above Rs.6 crore and upto Rs.20 crore each
(b) Above Rs.3 crore and upto Rs.10 crore each
(c) Above Rs.2 crore and upto Rs.08 crore each
(d) Above Rs.1 crore and upto Rs.10 crore each

255 What is the power of Senior Section Officer (a) for signing of CO7s

(a) Upto Rs.10 lakhs per case
(b) UptoRs. 15 lakhs per case
(c) UptoRs. 25 lakhs per case
(d) UptoRs. 20 lakhs per case

256 Purchase Accounts Registers is always
(a) debit balance b. credit balance c. Nil balance

257 Stores is a suspense head under Demand No
(a) 03 b.16 c. 10 d. 12

258 Purchase indigenous is charged to sub heads
(a) 7110 b. 7120 c. 7130 d. 7160

259 stores in transit SINT is charged to sub head
(a) 7120 b. 7130 c 7160 d. 7170

260 stock adjustment accounts is charged to sub head
(a) 7150 b 7160 c, 7180 d. 7110

261 When material enters Stock, the accounting entry is

(a) Stock Debit,Cheques and Bills Credit
(b) Stock Debit, Bank Credit
(c) Cheques and Bills Debit, Stock Credit
(d) Stock Debit, Purchase Suspense Credit

262 Debit balance in Purchase Suspense indicates

(a) Material received but bills not paid
(b) Bills paid but material not received
(c) Either a or b
(d) Neither a or b

263 Credit balance in purchase Suspense indicates

(a) Material received but bills not paid
(b) Bills paid but material not received
(c) Either a or b
(d) Neither a or b

264 Stock adjustment account deals with

(a) there is value difference due to market fluctuation
(b) Quantity difference due to stock verification
(c) a & b
(d) None of the above

265 Exchequer control facilitates

(a) Concurrent control of cash outgo
(b) Correct assessment of 'cash' and 'adjustment' of the sanctioned budget
(c) As accurate an assessment as possible of requirement of cash
(d) All of the above

266 Transactions settled between railways and other Govt Depts are known as

(a) Transfer transactions
(b) Remittance transactions
(c) Both of these
(d) None of these

267 Transactions settled between two separate accounting units of Railways are called

(a) Transfer transactions
(b) Remittance transactions
(c) Both of these
(d) None of these

268 Find the odd one

(a) Purchases
(b) Sales
(c) Stores in Transit
(d) Cash in Transit

269 Journalise: cheque received back for cancellation and no further payment is due

(a) Cheques & Bills Dr; Revenue Abstract Cr
(b) Cheques & Bills (-)Cr; Revenue Abstract Cr
(c) Cheques & Bills (-)Cr; Revenue Abstract Cr
(d) None of these

270 The effectiveness of Inventory Control in Indian Railways is judged with reference to:

a) Stores Operating Ratio
b) Inventory Turnover Ratio
c) Economic Order Quantity Ratio
d) None of the above

271 Materials whether Stock items or Non Stock items held in Running Sheds, TXR Depots, not for specific purpose and kept for the purpose of maintaining every day needs of Rolling Stock, lighting of stations, etc. commonly used for lubrication, cleaning, etc are treated as:

a) Imprest Stores
b) Custody Stores

c) Consumable Stores
d) Charged off Stores

272 The Indenting officers of user departments for special reasons are required to submit their indents in the form:

a) Requisition of Stores (S.1302)
b) Indent of Stores (S.1302)
c) Requisition cum Issue of Stores (S.1302)
d) Purchase of Stores (S.1302)

273 Stores returned by the workshops on account of balance material from the Jobs, Stores released from works, Tools and Plant no longer required, scrap should be handed over to the Stores Department through a) Materials Notes

b) Advice Note of Returned Stores (S.1539)
c) Materials Returned memo
d) Returned materials Adjustment memo

274 The stores which have been purchased for special works and charged to such work but lying in the site work is called a) Charged of stores

b) Custody stores
c) Material at site
d) Imprest stores

275 The User Departments have to maintain a Register known as _____ to record the details of material returned to Stores Depots and postings of the Credits are made as per the Advice of Credit by Stores Accounts Officer

a) Depot Register of Advice Notes (S.1609)
b) Receipt Register (S.1219)
c) Departmental Register of Advice Notes for Returned Stores (S.1605)
d) None of the above

276 The basic object of material management is to keep the investment on 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

277 In order to avoid losses from forced sales of serviceable and useful plant left over from Special works, which is likely to be required for future special work _____ is created on each Railway with the sanction of _____.

a) Imprest Stores Reserve : Depot Officer
b) Stores in Stock Reserve : Depot Officer
c) Engineering Plant Reserve : Railway Board
d) Custody Stores Reserve : Divisional Officer

278 Freight charges incurred on purchase of Fuel oil is charged to

a) Work concerned
b) To the relevant Sub head of Abstract 'H' of Revenue Account
c) Stock Adjustment Account
d) Stores in Stock Account

279 Transactions of Stores under Receipts and Issues and also for Book Transfers except issue of stores on account of sale, the "pricing" is as per:

a) Purchase Rate
b) Pre-determined Rate
c) Book Average Rate
d) Last Auction Rate

280 Movable surplus is S. 2218

a. not used for 12 months b. unused for 24 months
c. unused for 36 month

281 Dead surplus is

(a) unused for 24 months and not required for next two years
(b) unused for 12 months and not required for next one year
(c) unused for 24 months and not required for next three years

282 Survey committee in stores branch is appointed by

(a) DRM b. PCMM c. GM d. RB S. 2225. .

283 stock verification in railway depots is described in stores code

(a) chapter 31 b. chapters 32 and 33 c. chapter 34

284 Tools and Plants are verified once in

(a) year b. two years c. three years d. five years

285 machinery and plant are verified
(a) biannual b. annual c. biennial d. triennial

286 Form is used for sending condemned material to Stored
9. Issue Ticket b) DS 8 , c) Requisition d) None of these

287 PL number is used to denote
a) Stock items b) Non Stock c) special Purchase

288 The chief of stores dept is
CMM, b) COS c) PCMM

289 Stock items are drawn in form No
Requisition, b) issue ticket c) S 1302 d) S 1313

290 During stock verification, a Stock Verifier issues a stock sheet

(a) When he finds shortages
(b) When he finds excesses
(c) Either of the above

291 A shortage found during Stock Verification is

(A) Written off as a loss
(b) Recovered from the Stockholder
(c) Is passed on to the next incumbent if the current stockholder is promoted
(d) None of the above

ANSWER KEY TO
STORES ACCOUNTS

Q.No. (सं।)	Answer (उ र)
1	(c)
2	(d)
3	(c)
4	(c)
5	(a)

Q.No. (सं।)	Answer (उ र)
31	(a)
32	(b)
33	(c)
34	(a)
35	(c)

Q.No. (सं।)	Answer (उ र)
61	(b)
62	(a)
63	(b)
64	(a)
65	(a)

Q.No. (सं।)	Answer (उ र)
91	(d)
92	(c)
93	(b)
94	(a)
95	(b)

6	(a)
7	(a)
8	(c)
9	(d)
10	(d)
11	(c)
12	(d)
13	(d)
14	(d)
15	(a)
16	(c)
17	(d)
18	(b)
19	(a)
20	(a)
21	(c)
22	(c)
23	(b)
24	(b)
25	(b)
26	(a)
27	(a)
28	(b)
29	(a)
30	(c)

36	(c)
37	(c)
38	(a)
39	(a)
40	(a)
41	(a)
42	(c)
43	(c)
44	(d)
45	(d)
46	(d)
47	(a)
48	(d)
49	(b)
50	(d)
51	(b)
52	(b)
53	(b)
54	(d)
55	(d)
56	(c)
57	(a)
58	(c)
59	(c)
60	(c)

66	(b)
67	(c)
68	(b)
69	(a)
70	(b)
71	(b)
72	(a)
73	(d)
74	(a)
75	(a)
76	(b)
77	(c)
78	(b)
79	(b)
80	(b)
81	(c)
82	(b)
83	(b)
84	(d)
85	(a)
86	(b)
87	(a)
88	(c)
89	(d)
90	(d)

96	(a)
97	(a)
98	(a)
99	(b)
100	(a)
101	(a)
102	(a)
103	(a)
104	(c)
105	(b)
106	(c)
107	(a)
108	(c)
109	(b)
110	(b)
111	(a)
112	(a)
113	(a)
114	(b)
115	(a)
116	(d)
117	(a)
118	(b)
119	(c)
120	(c)

Q.No. (सं।)	**Answer** (उ र)
121	(a)
122	(b)
123	(a)
124	(b)
125	(a)

Q.No. (सं।)	**Answer** (उ र)
151	(c)
152	(a)
153	(a)
154	(b)
155	(c)

Q.No. (सं।)	**Answer** (उ र)
181	(a)
182	(c)
183	(a)
184	(a)
185	(a)

Q.No. (सं।)	**Answer** (उ र)
211	(c)
212	(a)
213	(c)
214	(c)
215	(b)

126	(b)
127	(a)
128	(b)
129	(c)
130	(d)
131	(a)
132	(c)
133	(b)
134	(c)
135	(a)
136	(a)
137	(b)
138	(c)
139	(a)
140	(c)
141	(b)
142	(b)
143	(c)
144	(b)
145	(a)
146	(a)
147	(b)
148	(c)
149	(c)
150	(d)

156	(b)
157	(b)
158	(b)
159	(a)
160	(a)
161	(a)
162	(b)
163	(a)
164	(d)
165	(b)
166	(c)
167	(a)
168	(b)
169	
170	(d)
171	(a)
172	(b)
173	(d)
174	(d)
175	(d)
176	(c)
177	(d)
178	(b)
179	(a)
180	(d)

186	(d)
187	(c)
188	(a)
189	(d)
190	(b)
191	(c)
192	(a)
193	(c)
194	(a)
195	(d)
196	(c)
197	(b)
198	(d)
199	(a)
200	(b)
201	(c)
202	(d)
203	(c)
204	(d)
205	(b)
206	(a)
207	(d)
208	(b)
209	(c)
210	(d)

216	(a)
217	(b)
218	(b)
219	(d)
220	(a)
221	(c)
222	(d)
223	(c)
224	(a)
225	(b)
226	(c)
227	(d)
228	(c)
229	(c)
230	(b)
231	(d)
232	(d)
233	(c)
234	(a)
235	(c)
236	(c)
237	(b)
238	(b)
239	(d)
240	(a)

Q.No. (सं।)	**Answer** (उ र)
241	(c)
242	(c)
243	(d)
244	(c)
245	(c)
246	(d)
247	(a)
248	(c)
249	(b)

Q.No. (सं।)	**Answer** (उ र)
271	(a)
272	(a)
273	(b)
274	(c)
275	(c)
276	(a)
277	(c)
278	(b)
279	(c)

250	(d)
251	(d)
252	(a)
253	(b)
254	(a)
255	(c)
256	(a)
257	(b)
258	(b)
259	(d)
260	(c)
261	(d)
262	(b)
263	(a)
264	(c)
265	(d)
266	(b)
267	(a)
268	(d)
269	(b)
270	(b)

280	(b)
281	(a)
282	(c)
283	(b)
284	(c)
285	(d)
286	(b)
287	(a)
288	(c)
289	(d)
290	(a)
291	(b)

QUESTION BANK FOR THE SUBJECT OF WORKSHOP ACCOUNTS FOR APPENDIX III-A EXAMINATIONS (MULTIPLE CHOICE QUESTION)

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1. The Head of the Mechanical Department in a Zonal Railway is:

   (a) CME (b) SME
   (c) DME (d) PCME

2. The Pro-forma On Cost is prepared:

   (a) Monthly (b) Quarterly (c) Annual (d) Once-in 6 months

3. Workshop Account Current means:
   (a) To keep the Accounts of the workshop up to date
   (b) It is a Revenue Account of Workshops
   (c) It is a summary of productions made in a workshop

(d) It is Suspense Account showing the Debits and Credits Heads with Opening & Closing Balances

4. The authority for the Shop Superintendents to draw material for manufacture of components is:
   (a) Instructions from his Superior (b) Through the Job Card
   (b) Through Material Requisition (d) Route Cards
5. Prime Cost represents:
   (a) Only Direct Labor Charges
   (b) Direct Labor& Direct Materials which can be allocated to a final product
   (c) Direct Labor, Direct Materials & Overheads (d) Only Incentive Bonus and Overtime payments
6. In a Workshop, URC means:
   (a) Uniform Route Card
   (b) Universal Replacement of Coaches
   (c) Unit Repair Cost
   (d) Un-scheduled Repairs in Coaches
7. The time period from the date of need of recoupment to the physical receipt of material is known as:
   (a) Buffer time (b) Interim Period (c) Contract Period (d) Lead Time
8. GST is calculated on:
   (a) Selling Cost of the Product
   (b) Basic Cost of the Labor & Packing Charges
   (c) Basic Cost of the Raw Materials
   (d) Basic Cost + Forwarding Charges + Freight Charges
9. The Plan Head for Machinery & Plant is:
   (a) PH 41 (b) PH 71 (c) PH 51 (d) PH 42
10. The particulars of sanctioned works, the sanctioned cost and the outlay for Zonal Railway is available in:
    (a) Yellow Book (b) Pink Book (c) White Paper (d) Green Book

11. Indian Railway Institute of Financial Management (IRIFM) is situated at:
    (a) Vadadora (b) Kolkatta (c) New Delhi (d) Secunderabad
12. Commercial Accounts of Indian Railway is known as:
    (a) Finance Accounts
    (b) Accrual Accounts
    (c) Capital & Revenue Accounts
    (d) Revenue Accounts
13. The In-charge for the Repair / Production Workshops is:
    (a) Chief Workshop Manager (CWM)
    (b) Chief Motive Power Engineer (CMPE)
    (c) Chief Rolling Stock Engineer (CRSE)
    (d) Chief Mechanical Engineer (CME)
14. The basic purpose of costing in Railway Workshops is to:

(a) To sell the products to outsiders
(b) To keep the Workshop Accounts properly
(c) To have control over expenditure
(d) To arrive at the Total cost of each item of Rolling Stock

15. Earnest Money Deposit amount of successful tenderer is:
(a) Refunded to the contractor after the tender process is over
(b) Forfeited and Credited to Railways
(c) Accounted as Credit to WMS
(d) Retained & adjusted by the Railways as a part of Security Deposit

16. Which is the primary unit utilized for booking of expenditure on Direct Purchase? (a) PU27 (b) PU 28 (c) PU 29 (d) PU 32

17. What is the Ratio for assessing the Performance of Workshops?
(a) Operating Ratio
(b) Activity Ratio
(c) Current Ratio (d) Credit Ratio

18. Which part of the Budget indicates the funds requirement for Asset Creation / Infrastructure in Railways?
(a) Appropriation Budget
(b) Revenue Budget
(c) Capital Budget
(d) Performance Budget

19. The Diesel Locomotive Works is situated at:
(a) Varanasi (b) Kapurthala (c) Bangalore (d) Perambur

20. The On Cost Budget in workshops means:
(a) Budgeting of Expenses in workshops
(b) Total of Indirect Labor & Indirect Stores in Workshops
(c) Accumulation of all direct expenses in workshops
(d) Fixing Percentages to recovery the Indirect Labor & Stores

21. As per the Rules, the Review of On Cost Percentages of shops should be reviewed
(a) Every month
(b) Half yearly
(c) Quarterly
(d) Annual

22. Pro forma On Cost is applied for:
(a) Revenue Works (b) Small Repair Works (c) Other Works (d) Deposit works for outsiders

23. The term POH in a workshop means:
(a) Production Over Heads
(b) Periodical Over Hauling
(c) Production & House Keeping
(d) None of the above

24. Revised Costing System implemented in (a) Diesel & Electric Loco Workshops

(b) Only in Diesel Loco Workshops
(c) Carriage Workshops
(d) Wagon Workshops

25. All workshop expenditures are routed through:
(a) Appropriation Accounts
(b) Revenue & Capital Accounts
(c) Workshop Manufacture Suspense Account
(d) Account Current

26. GA Card in workshop means:
(a) General Attendance Card
(b) Gate Attendance Card
(c) General Administration Card
(d) Group Attendance Card

27. The term WGR in workshops of Indian Railways means:
(a) Workers General Register
(b) Wagons & Goods Record
(c) Workshop General Register
(d) Workshop Group Register

28. First Incentive Scheme was introduced in CLW in Indian Railways in (a) 1964 (b) 1970 (c) 1954 (d) 1968

29. What do you mean by RDSO?
(a) Research, Designs & Standards Organization
(b) Railway Development and Standards Organization (c) Regional Development and Standards Organization (d) None of the above.

30. The works for the manufacture or repair for public / private bodies undertaken in workshops are also known as:
(a) Outsourcing (b) Deposit Works
(b) Private Works (d) None of the above

31. In Workshops, the expenditure incurred on labor and material, which cannot be directly booked to particular work order, can be charged to:
(a) On Cost Work Order
(b) Capital Accounts
(c) Revenue Expenditure of the Department
(d) Work order of any shops in the workshops

32. Simultaneously with the posting of WGR, a summary of sub-ledger of labor and stores is prepared, which is known as:
(a) Stock Sheet (b) Check Sheet
(b) Pay Sheet (d) Balance Sheet

33. The Closing Balance in the Workshop Manufacturing Suspense represents:
(a) The value of completed works
(b) The Total expenses of Workshops
(c) Value of work in progress & works completed but not billed

(d) None of the above

34. The Contribution to Provident Fund, Gratuity and Special Contribution to PF is included in the calculation of:
    (a) Shop on Cost percentages
    (b) Closing Balance of Workshop Manufacturing Suspense
    (c) Prime Cost
    (d) Pro forma On Cost
35. The Department which is responsible for processing the requirements of Rolling Stock, M&P and Works Program for Production Units, Workshops, Store Depots and Sheds is:
    (a) General Management
    (b) Engineering Department
    (c) Mechanical Department
    (d) Works Branch of the HQ
36. The terms IRSP stands for:
    (a) Indian Railway Stores Program
    (b) Indian Railway Stock Procurement
    (c) Indian Railway Supplies & Purchases
    (d) Itemized Rolling Stock Program
37. The Machinery & Plant proposals on Replacement Account is to be charged to:
    (a) Capital Account (b) Development Fund (c) DRF (d) None of the above.
38. The codal life of an asset generally denotes:
    (a) Average economic life
    (b) The number of years the asset put into service
    (c) Residual life after condemnation
    (d) None of the above
39. The Nodal Officer in charge for Budgeting, utilization of funds under Plan Head 41 is:
    (a) General Manager (b)PFA (c) PCME (d) DME
40. The machines sanctioned under M&P program are normally valid for:
    (a) Three Years (b) Five Years (c) One Year (d) No Limit
41. Machines which are sophisticated in nature, huge cost and involves specialized knowledge of machine tools to handle and operate, are generally procured through:
    (a) COFMOW (b) RITES (c) IRCON (d) Railway Board
42. The term CAMC means:
    (a) Computer Assisted Machine Controls
    (b) Centralized Annual Maintenance Contract
    (c) Comprehensive Annual Maintenance Contract
    (d) None of the above
43. The Investments for projects on manufacture and maintenance of moving assets of the Railways are through:
    (a) PH 41 (b) PH 42 (c) PH 21 (d) PH 51
44. The Centre for Maintenance of Advanced Technologies (CAMTECH) is functioning at:
    (a) Gwalior (b) Lucknow (c) New Delhi (d) Kanpur

45. IOH (Intermediate Overhauling) is done in every
(a) Six Months (b) Three Months (c) Nine Months (d) Year
46. The Indent Vetting by Finance is not required up to the value of:
(a) Rs.1 Lakh (b) Rs.2.5 Lakhs (c) Rs.5 Lakhs (d) Rs.10 Lakhs
47. As per the Schedule of Powers, the definition of M&P for Tools & Plant is up to:
(a) Rs.5 Lakhs (b) Rs.7.5 Lakhs (c) Rs.10 Lakhs (d) Rs.12 Lakhs 48. In works tenders, the Security Deposit is collected at _____ percentage of Contract Value:
(a) 2% (b) 3% (c) 4% (d) 5%
49. As per the extant rules, the environment charges (to create Environment Fund) to be charged in the Estimates are at:
(a) 1% (b) 1.5% (c) 2% (d) 4%
50. The annual ceiling to execute the work under the quotation powers of JAG level Officers is: (a) Rs.10 Lakhs (b) Rs.25 Lakhs (c) Rs.60 Lakhs (d) Rs.1.5 Crores
51. The Incentive Amount in the Workshops are calculated by: (a) Time Saved X Average Hourly Rate of Worker
(b) Total Time Allowed x Average Hourly Rate of Worker
(c) Time Taken x Average Hourly Rate of Worker
(d) None of the above
52. The Workshop at Arakkonam is:
(a) Mechanical (b) Electrical (c) Engineering (d) S&T
53. In SR, the only Workshop which does POH of Coaches and Wagons is:
(a) Loco Works, Perambur
(b) Carriage Works, Perambur
(c) Electrical, Perambur
(d) Central Workshops, Golden Rock
54. The objective of Incentive Scheme in Workshops is to:
(a) To make more payment to workshop staff
(b) To encourage the workers
(c) To improve productivity
(d) None of the above
55. The detailed record of series of events on a shop-floor which accounts for all the elements of work, both effective and ineffective is:
(a) Motion Study (b) Time Study (c) Work Study (d) Group Study
56. The expansion for SPURT car is :
(a) Self-Pulled United Rail Testing Car
(b) Self-Pumped Universal Testing Car
(c) Self-Propelled Ultrasonic Rail Testing Car
(d) None of the above
57. The periodicity of POH of Mail / Express Coaches is:
(a) 18 Months (b) 6 Months (c) 12 Months (d) 24 Months
58. The codal life of ICF Coach is:
(a) 25 Years (b) 30 Years (c) 35 Years (d) 40 Years
59. Among the following, what is not related?

(a) Workshop Manufacturing Suspense
(b) Stores Drawal
(c) Credit Ratio
(d) Traffic Check Sheet

60. The CLW pattern of Incentive Scheme is so designed that reasonably efficient worker should be able to earn:

(a) 25% Incentive (b) 50% Incentive (c) 33-1/3% Incentive (d) 40% Incentive

61. The alternative for CLW pattern of Incentive Scheme is Group based and is also known as:

(a) General Insurance Scheme
(b) Group Incentive Scheme
(c) Group Involvement Scheme
(d) Group Interaction System

62. The Group Incentive Scheme was introduced for the first time in 2002 at:

(a) Loco Works, Perambur
(b) Central Workshops, Golden Rock
(c) Diesel Modernization Works, Patiala
(d) Carriage Repair Shop, Tirupati

63. The Workshop Manufacturing Suspense Account is under Plan Head (a) 41 (b) 42 (c) 72 (d) 51

64. Batch Costing System was introduced in 1965 in Indian Railways at:

(a) Central Workshops, Golden Rock
(b) S&T Workshop, Podanur
(c) Carriage Repair Shop, Tirupati
(d) Loco Workshop, Perambur

65. The term IMMS means:

(a) Indian Management of Material Science
(b) Integrated Material Management System
(c) Integrated Management of Man power System
(d) Indian Movement of Motor Services

66. The ideal Credit Ratio in Workshop Manufacturing Suspense should be:

(a) =< 3% (b) = < 5% (c) =< 6% (d) = < 10% 67. To ascertain the cost of manufactured products or repairs in Workshops, most of the expenditures are accountedin WGR through

(a) Relevant Work Orders
(b) Revenue Demand Allocations
(c) Capital Demand Allocations
(d) Workshop Manufacturing Suspense 68. The Out Turn Statement Part I represents:

(a) The Work in Progress
(b) Value of Semi-finished products
(c) The Completed works which can be adjusted to Final Heads
(d) None of the above

69. In the Incentive Scheme, the Allowed Time fixed has to be revised:
    (a) When the working hours of the shops revised
    (b) When the incentive percentage is more than 50% of the allowed time
    (c) When the Gate Attendance system is not functioning (d) When the workshop is closed due to unforeseen circumstances
70. The periodicity of POH of ICF Coach is:
    (a) 24 Months (b) 12 Months (c) 18 Months (d) 54 Months
71. Where is the Wheel & Axle Plant of the Indian Railways situated?
    (a) Chittaranjan (b) Kapurthala (c) Jamshedpur (d) Bangalore
72. Which of the following pair of Zonal Railways and their Headquarters not true?
    (a) South Central Railway – Secunderabad
    (b) South Western Railway – Hubli
    (c) Central Railway – Bhopal (d) Northern Railway – New Delhi
73. The expansion of DEMU is:
    (a) Diesel Electrical Multiple Unit
    (b) Delhi Electrical Maintenance Undertaking
    (c) Dedicated Expansion of Mail Unit
    (d) None of the above
74. Name the one which is not related?
    (a) Public Account of India
    (b) Consolidated Fund
    (c) Contingency Fund
    (d) Staff Benefit Fund
75. For POH and other repairs of the home railway, budget to accept the debits is asked under which Primary Units of Revenue budget?
    (a) PU 34 & 35 (Wages & Materials)
    (b) PU 33
    (c) PU 63 & 64 (Wages & Materials)
    (d) PU 99

76. What is the purpose served by 'Deduct entries' (Issues within Demands) in WMS budgets?
    (a) To reduce the Closing Balance
    (b) For improved Credit Ratio
    (c) To avoid budgeting for the same activity through two budgets, within Capital (d) None of the above
77. The monetary limit of Direct Acceptance & without tender committee in E-Tendering is:
    (a) Up to Rs.20 Lakhs (b) Up to Rs.50 Lakhs (c) Rs.10 Lakhs (d) Rs.1 Crores
78. In workshops, the Indirect charges not included in the cost of work done, but should be includedin commercial costing is known as
    (a) Pro forma On Cost

(b) General On Cost
(c) Shop On Cost
(d) All the three above

79. Workshop Manufacturing Suspense falls under which Head of Account
(a) Capital Suspense Head PH 7200
(b) Capital Suspense Head PH 7100
(c) Capital Suspense Head PH 4100
(d) None of the above

80. Pro forma On cost charges collected in Deposit Works is:
(a) Credited to Earnings
(b) Credited to Revenue Heads
(c) Credited to Plan Heads
(d) None of the above

81. The Maximum Limit set in the CLW Pattern of Incentive Scheme is:
(a) 40% (b) 305 (c) 25% (d) **50%** 82. The safety in Railway in India is looked after by:
(a) Ministry of Railways
(b) Railway Board
(c) **Commissioner of Railway Safety**
(d) Zonal Railway Headquarters

83. Payments by Results in Workshop means:
(a) Payments after the results are declared
(b) Regular payments to workers
(c) **Incentive Bonus Scheme**
(d) None of the above

84. The time lost due to lack of work, machine repairs, lack of tools etc. is known as
(a) Allowed Time
(b) Booked Time
(c) **Idle Time**
(d) Waste of time

85. The debit for material received from Stores Depots to Workshops is raised through: (a) Stores Suspense
(b) Workshop Manufacturing Suspense
(c) Revenue
(d) Purchase Grant

86. Indirect Charges not included in the cost of work done, but should be included in Commercial Costing is known as:
(a) **Pro Forma On Cost**
(b) General On Cost
(c) Shop On Cost
(d) All of these

87. The on cost expenditure on labor & material incurred in individual shops is booked to:

(a) Standing Work Order
(b) **On Cost Work Orde**r
(c) Revenue
(d) None of the above

88. The various charges incurred in each work order are collected in
(a) Ledger
(b) **Workshop General Register**
(c) Statement of Work Orders
(d) Out turn statement

89. Wages of workers in the workshops are primarily booked to:
(a) Respective Revenue Head
(b) Stores Account
(c) **Workshop Manufacturing Suspense**
(d) Account Current

90. Acquisition of New Rolling Stock is done through:
(a) Works Programme
(b) Five Year Plans
(c) Machinery & Plant Programme
(d) **Rolling Stock Programme**

91. In Railways, the Road Vehicles are to be procured through:
(a) Tools & Plant
(b) Rolling Stock Programme
(c) Outside sources directly
(d) **Machinery & Plant Programme**

92. The amount projected under 'Revenue Credits' of Workshop Manufacturing Suspense Account should correlate with:
(a) **Projections made in Revenue Demand Nos. 5, 6 and 7**
(b) Projections made in PH 71
(c) Projections made in Capital Stores Suspense
(d) None of the above

93. Which of the following fund used for replacement of over-aged assets? (a) DF (b) Capital (c) **DRF** (d) OLWR

94. The yardstick for measuring the Incentive Bonus Scheme is:
(a) **Time** (b) Regular Attendance (c) Work Study (d) None of these

95. Idle Time expenditure is charged to: (a) Shop On Cost Work Order
(b) General On Cost Work Order
(c) Pro forma On Cost
(d) None of these

96. If the expenditure on a work or project is likely to exceed the detailed estimate amount sanctioned, then, _____ should be prepared & submitted for sanction of competent authority:
(a) Fresh Abstract Estimate
(b) Completion Estimate

(c) Supplementary Estimate
(d) **Revised Estimate**

97. The works for the manufacture or repair of articles or supply of material for Public / Private bodies that is undertaken in Production Unit / Workshops are known as:
(a) Additional Work
(b) Excess Work
(c) **Deposit Work**
(d) None of the above

98. The minimum amount that should be deposited in advance by the party ordering the work is:
(a) 50% of the estimated cost or Rs.20 Lakhs, whichever is more
(b) The value of the Estimate or Rs.50 Lakhs, whichever is less
(c) **20% of the Estimated cost or Rs.50 Lakhs, whichever is less**
(d) No Advance amount is required to be deposited 99. The Estimate in the Accounts Office is verified to see:
(a) Competency of the sanction
(b) Availability of funds / budget provision
(c) **Propriety of Expenditure**
(d) All the above

100. The Expenditure incurred on labor and materials which cannot be directly booked to any particular work order can be charged to:
(a) Pro forma On Cost
(b) **General on Cost**
(c) On Cost Work Orders
(d) None of the above

101. All the works carried out on requisitions placed on the workshops should be carefully registered and serially numbered in:
(a) General Register
(b) Time Office Register
(c) Work Order Register
(d) Register of Works

102. When the work is undertaken for private parties, other Departments or Ministries of Government or on Capital Account:
(a) General On Cost charges to be included
(b) Shop On Cost to be included
(c) **Pro forma on Cost to be included**
(d) None of the above

103. Provision for New Rolling Stock in the annual stock rolling program is made at least _____ in advance in the case of locomotives and _____ in advance in the case of carriages, wagons and other kinds of vehicles:

(a) 5 Years, 4 Years
(b) 4 Years, 4 Years
(c) **3 Years, 2 Years** (d) 5 Years, 2 Years

104. In RSP, the renewals are given preference over additions and the program is prepared well before _____ to _____ months before commencement:
(a) 12 to 15 Months
(b) **15 to 18 Months**
(c) 6 to 8 Months
(d) None of the above

105. After the approval of the Budget Grant, the Pink Book with allocations for Bulk and Non Bulk items is issued which is an authorized document:
(a) Authority to commence works on procurement of Rolling Stock
(b) Estimates are prepared for commencement of works
(c) Shows the throw forward items indicating work in progress **(d) All of the above**

106. The demand for new Rolling Stock is increasing, availability of funds being constraint_____ is prioritized over the additions:
(a) **Replacement of Rolling Stock**
(b) Renewal of Rolling Stock over Replacements
(c) Hiring of Rolling Stock
(d) None of the above

107. In order to meet the demand for New Rolling Stock, IR is obtaining funds for rolling stocks through financial lease from:
(a) IRCA (b) **IRFC** (c) ADB (d) None of the above

108. M&P Programme is drawn by each Railway under _____
(a) Plan Head : 21
(b) **Plan Head : 41**
(c) Plan Head : 42 (d) Plan Head : 16

109. As per the Rolling Stock Code, the Machinery & Plant means:
(a) A machine that remains stationery and immovable (where job comes to machine)
(b) Light Vehicles such as staff cars, Lorries, Road Mobile Cranes
(c) The machines costing more than Rs.1 Lakh and up to Rs.10 Lakhs provided under Lump sum items under Zonal Railway sanction
(d) **All of these**

110. WMS Budget Reviews are done at:
(a) August Review (Quarterly Expenditure)
(b) **Revised Estimate / Budget Estimates (Half Yearly Expenditure Review)**
(c) Final Modifications to Budget Grant (Nine Months Expenditure Review) (d) All of the above

111. In the case of Projections for Revenue Credits of WMS Account:

(a) **The figures should agree with the Revenue Demands under 5, 6 and 7** (b) P 7100

(c) Figures in the Stores Budget – Issues to Capital Manufacturing Suspense (d) None of the above.

112. Outsourcing of works to the units outside the workshops through a system of Tendering, keeping in view:

(a) Decisions on outsourcing shall be taken at the level of workshop / unit with Finance concurrence and for critical items at HOD level with associate finance concurrence

(b) Pricing guidelines shall be established on the basis of in-house manufacturing cost excluding the overheads and overheads to be added at commercial rates for cost comparison

(c) **Both (a) & (b)**

(d) None of the above

113. Rolling Stock Programme is drawn by Zonal Railway:

(a) Every Five Years

(b) **Every Year**

(c) Every Three Years

(d) None of the above

114. The Direct Control over the affairs of all the workshops, including the Budgetary Control in a Zonal Railways rests with:

(a) Chief Planning Engineer (CPE)

(b) Chief Rolling Stock Engineer (CRSE)

(c) Chief Motive Power Engineer (CMPE)

(d) **Chief Workshop Engineer (CWE)**

115. The process costing system is used in Production Units of:

(a) **Rail Wheel Manufacture and Foundry Accounts**

(b) Carriage Workshops

(c) Wagon Workshops

(d) Component Workshops

116. The items that are to be included in M&P Programme and requires the sanction of Railway Board are:

(a) Items costing Rs.25 Lakhs & above.

(b) **Items costing Rs.50 Lakhs & above** (c) Items costing Rs.10 Lakhs & above (d) None of the above.

117. The monetary limit to be taken as Tools & Plant is up to:

(a) Rs.5 Lakhs

(b) Rs.15 Lakhs

(c) **Rs.10 Lakhs**

(d) Rs.25 Lakhs

118. The competent authority to reduce the elements of pro forma on cost and profit in the estimate for the work done for outsiders on deposit term is:
(a) CWM of the Workshop
(b) PHOD of the Department
(c) **General Manager**
(d) PFA

119. The provision of Environment Related Works (ERW) is made in the estimates for the works at _____ Percentage of the total cost of the work:
(a) 2% (b) 5% (c) 3% (d) **1%**

120. Depreciation is one of the charges levied on the following expenditure in Workshops:
(a) **Proforma On Cost**
(b) Direct Material Cost
(c) Cost of Construction on the Shop Floor
(d) None of the above

121. Which of the following is the integrated module for management of rolling stock under POH in a workshop?
(a) IPAS (B) WISE (c) **ROAMS** (d) IREPS

122. The objective of assessing the cost of shop manufactured items is achieved in which of the following costing methodology?
(a) Product Costing (b) **Job Costing** (c) Process Costing (d) Standard Costing

123. The Stores drawn initially for consumption, if found excess is sent back to the stores and accounted under WMS under:
(a) **Returned Stores** (b) Surplus Stores (c) Manuf. Stores (d) Condemned Stores

124. Which of the following is the overhead relating to Production Units?
(a) Township OH (b) Stores OH (c) Factory OH (d) **All of the above**

125. What is the percentage of Incentive Bonus paid to the Supervisory Staff (Senior Section Engineers)?
(a) 10% (b) 20% (c) **15%** (d) 5%

126. Shops such as Foundry, Forging, Smithy & Saw Mill etc. are categorized as:
(a) **Process Shops** (b) Product Shops (c) Service Shops (d) Ancillary Shops

127. As per the Indian Factories Act 1948, the Hours of work in a factory shall not exceed_____ hours:
(a) 46 (b) 45 (c) 42 (d) **48**

128. The work order which conforms to Accounting Classification and remain unchanged from year to year is called: (a) On Cost Work Order
(b) Special Work Order
(c) **Revenue Work Order**
(d) None of the above

129. Retro-fitment / Conversion of Rolling Stock to improve performance is done through:
(a) **RSP** (b) Revenue POH (c) Special Work Orders (d) Divisional Work Orders

130. The document which is checked in Accounts Office for materials sent out of workshop is:
(a) Issue Note
(b) Receipt Note
(c) Sale Delivery Note
(d) **Material Gate Pass**

131. Wages, OT etc. paid to all general labor in shops including those employed in transport is charged to:

(a) General On Cost (b) Pro forma On Cost
(c) Shop on Cost (d) **Abstract A: Gen. Supdt. & Services**

132. Pro forma on Cost Budget is compiled on the basis of:
(a) **Actuals from January to December of the previous year**
(b) Previous Financial Budget Estimates
(c) Actuals from April to March of the previous Financial Year
(d) Average of Booking of On cost in the last six months

133. The progress of production activity of a work in respect of labor, material and on cost charges are recorded in:

(a) Tally Sheet (b) Time Sheet
(b) Route Card (d) **Cost Sheet**

134. Payments made to a worker under Workman's Compensation Act, is chargeable to:
(a) **Pro format On Cost** (b) Shop On Cost
(b) General On Cost (d) Misc. Working Expenses

135. The cost of replacement of small tools & plants procured for workshops are initially charged to:
(a) **On Cost Work Order** (b) Repair Work Order
(b) Standing Work Order (d) Suspense Work Order

136. The rate of GST applicable for works contract in respect of outsourcing activities of workshop is:
(a) 5% (b) **18%** (c) 12% (d) 2%

137. The value of the work in progress and the completed works awaiting adjustment is shown in the Workshop General Register under:
(a) **Out Turn Statement, Part I**I (b) WMS Account Current

(c) Capital Suspense (d) On Cost Expenditure

138. The Credit to WMS for the out turn is calculated through pre-determined rate, viz.
(a) Standard Cost (b) Unit Exchange Cost
(c) **Unit Repair Cost** (d) Actuals of the previous year

139. The costing system introduced in Loco Repair Workshops based on the cost Centre approach is called:
(a) Workshop Management Information System
(b) **Revised Costing System**
(c) Absorption Costing System
(d) Standard Costing System

140. The norms fixed by the Railway Board for the ratio of closing balance to Gross Credit in WMS is:
(a) 12% (b) 10% (c) 6% (d) **3%**

141. As per the latest guidelines of the Railway Board, the Finance Vetting of Indent is dispensed with for:
(a) Safety Category procurements
(b) **Materials Itemized in the sanctioned estimates with full specifications**
(c) Materials procured under emergency certificates
(d) Materials to be procured from RDSO approved sources only

142. The Quality Certification to ISO, Energy Management, Environment Management and OHSAS refers to:
(a) I**ntegrated Management System**
(b) Total Quality Management (c) Quality Management System
(d) All of the above

143. The Stores Sub-Ledger and the Labor Sub-Ledger of the workshop are accounted in a register called:
(a) Miscellaneous Advance Register (b) Deposit Misc. Register
(c) Workshop General Register (d) Workshop Manufacturing Suspense

144. Stores drawn in workshops as common material for Wagon & Coaches POH can be allowed to be drawn against one Work Order and later adjusted as:
(a) Work Order Variation Report (b) **Write Back Order**
(c) Standing Work Order (d) On Cost Work Order

145. The system of costing contemplated by RITES which aims at arriving at the Unit Repair Cost of POH activities is:
(a) Standard Costing System (b) Incremental Costing

(c) Revised Costing System (d) Marginal Costing

146. During manufacturing / POH activities, the time saved over the allowed time is paid as:
(a) Bonus (b) Wages
(c) Incentive (d) Salary

147. Direct Labor & Direct Material which are essential and allocable to final product or service is termed as:
(a) Direct Costs (b) **Prime Costs**
(c) On Costs (d) Over Heads

148. The budgetary Reviews submitted by workshops should be based on:
(a) Incremental Budgeting (b) Previous Year Data
(c) Costing Data (d) Random Assessment

149. Workshop Manufacturing Suspense Account is:
(a) **A Capital Suspense Head of Account** (b) A Revenue Suspense Head
(c) Accounts of Workshop & Stores (d) None of the above

150. The necessity of maintenance of WMS in Railway Workshops is to:
(a) **To have proper cost control over expenses incurred in workshops**
(b) To get earnings for the workshops
(c) To show better financial results of the Railways
(d) None of the above

151. In workshops of Railways, the works executed for other Departments are considered as:
(a) Inputs – Debits (b) **Output – Credits**
(c) Issues within the Demand (IWD) (d) None of the above

152. For Repair & Manufacturing Workshop s of Railways, the ideal credit ratio percentage in WMS is:
(a) 5% & 8% respectively (b) **3% & 6% respectively**
(c) 2% & 6% respectively (d) 10% & 5% respectively

153. The Closing Balance (Part II Out-Turn Statement) consists of either:
(a) **Works in Progress & completed** (b) Home / Foreign Railway Debits **Works awaiting acceptance**
(c) Total of Labor & Stores Sub-Ledgers (d) None of the above

154. The Workshop General Register (WGR) is:
(a) Detailed Subsidiary Register of WMS (b) Statement of WO & Shop-wise
(c) Details of Labor, Stores & On-Costs (d) **All of the above**

155. The Labor Charges through WGR is calculated based on:
(a) **Hours Booked X Average Hourly Rates** (b) Based on Salary Paid to staff
(c) Time Saved X Average Hourly Rates (d) None of the above

156. The term 'On Cost Charges' in Railway Workshops refers to:
(a) **The Expenses that cannot be directly Allocated to product / service** (b) Overhead Charges
(c) Apportioned Charges (d) None of the above

157. The Issues within Demand (IWD), also known as Deduct Entry in WMS is:
(a) **To avoid double-budgeting under Capital** (b) To reduce Closing Balance
(c) To assess correct Credit Ratio (d) None of the above

158. For M&P Proposals, for values between Rs.20 Lakhs to Rs.50 Lakhs, _____ is empowered to sanction:
(a) **PCME** (b) Chief Workshop Manager
(c) General Manager (d) PFA

159. The staff cars, Lorries, Forklifts, JCB Cranes can be procured through:
(a) RDSO (b) Tools & Plant
(c) Non Stock Indents (d) **M&P**

160. The Codal life of the machine /equipment represents:
(a) The life which it serves or utilized (b) Not more than 10 Years
(c) **Average economic life of the asset** (d) None of the above

161. As per the SOP provisions, items or equipment costing between Rs.8 Lakhs to Rs.10 Lakhs is to be sanctioned by:
(a) PHOD (b) Respective Workshops in charge
(c) FA&CAO (d) **AGM**

162. In respect of Medical Department, the value of T&P is restricted to:
(a) Rs.5 Lakhs (b) Rs.10 Lakhs
(c) Rs.8 Lakhs (d) **Rs.3 Lakhs**

163. Certain items of spares for Diesel Locos, Rail Cars, Electric Locos, EMU /MEMU etc.
which are not in the nature of consumable stores but for accelerating the repairs are identified as:
(a) **Capital /Unit Exchange Spares** (b) Routine Spares
(c) Mechanical Spares (d) Tools & Plants

164. Which of the following is taken as unavoidable idle time in Workshops?
(a) Lack of Tools (b) Lack of proper instructions

(c) **Break-down of Machines** (d) None of the above

165. VANDE BHARAT Express was/ is manufactured by:
(a) DLW, Varanasi (b) **ICF, Chennai**
(c) RCF, Kapurthala (d) RWF, Balgaluru

166. The Model Schedule of Powers (MSOP) issued by the Railway Board in 2017-18 is significant because:
(a) **It brought about uniformity in schedule of delegation of power across Zonal Railways**
(b) Delegated all the powers of the Railway Board to General Managers of Zonal Railways
(c) It focused on IT integration of Zonal Railways for the first time
(d) It is based on GFR delegation of Government of India

167. The Railway Budget has been merged with General Budget with effect from:
(a) 2016-17 (b) **2017-18**
(c) 2018-19 (d) 2015-16

168. The Dividend payable by Indian Railways after the merger of Railway Budget with General Budget is:
(a) 2% of Capital at Charge of IR (b) **Nothing is required to be paid**
(c) 1% of the Capital at Charge of IR every year (d) Rs.100 Crores

169. Rs.20000/- paid as wages for erecting a Machine should be debited to:
(a) Repair Account (b) Capital Account
(c) **Machine Account** (d) Furniture Account

170. Suspense Grant of Railways includes:
(a) Stores Suspense (b) Manufacturing Suspense
(c) Misc. Advance Capital (d) **All of these**

171. Of the following, which is NOT an adjustment transaction?
(a) Issue of Maintenance Stores form Stores Depot
(b) **Contract Payment to a State Electricity Board**
(c) Payment made by a nominated Railway, being accepted by consignee Railway
(d) Acceptance of POH debit raised by workshop for the work done

172. In Works Expenditure, the Primary Unit 7 is used for:
(a) Central GST (b) Stores Supplied from Stock
(c) Productivity Linked Bonus (d) **Credit for released materials**

173. In Workshop, how an expenditure incurred on POH of a wagon of 'X' Division recorded after completion of work, based on the out turn statement?

(a) WMS Debit & Transfer Division 'X' Credit (b) **Transfer Div. 'X' Debit & WMS Cr.**

(c) Stores Suspense Debit & WMS Credit (d) None of these

174. Forfeiture of Security Deposit will be journalized as:

(a) **Deposit Miscellaneous SD (-) Credit & Abstract Z Credit**
(b) Deposit Miscellaneous SD Debit & Abstract Z Credit
(c) Deposit Miscellaneous SD Credit & Abstract X Credit
(d) None of these

175. On Zonal Railways, payment towards interest component of lease charges is budgeted under which SMH 3002?

(a) **Sub Major Head 7** (b) Sub Major Head 8
(c) Sub Major Head 9 (d) Sub Major Head 10

176. IRIFM denotes:

(a) Indian Railway Institute of Foreign Management
(b) Indian Railway Industrial Finance Management
(c) **Indian Railway Institute of Financial Management**
(d) Indian Railway Information and Financial Management

177. The largest first Railway Workshop of India is:

(a) Loco Works, Perambur, Chennai
(b) **Jamalpur Locomotive Workshop, Bihar**
(c) Locomotive Workshop, Chalbagh, Lucknow
(d) LILUAH C&W Workshop, Eastern Railway

178, Works undertaken in Railway Workshops are chargeable to erstwhile Demand Nos.

(a) 03, 07 or 08 (b) **05, 06 or 07**
(c) 08, 09, 10 (d) 03, 04, 05

179. MMIS Denotes:

(a) Main Management Introduction System
(b) Managerial Master Information System
(c) Management Materials for Industrial System
(d) **Material Management Information System**

180. Important Ratio worked out to gauge the financial health of Zonal Railways and IR as a whole is:

(a) **Operating Ratio** (b) Net Revenue to Capital at Charge

(c) Gross Profit Ratio (d) Inventory Turnover Ratio

181. The value of the stores to be procured through Stores Department by Workshop is budgeted under which side of the WMS budget of Workshop? And the same is shown as 'Deduct Entry on which side of Stores budget?

(a) **Debit side of the WMS; Deduct Entry on the Receipt / Debit side of the Stores Budget**

(b) Debit side of the WMS; Deduct Entry on the Issues / Credit side of the Stores Budget

(c) Credit side of the WMS; Deduct Entry on the Receipt/ Debit side of the Stores Budget (d) None of the above

182. For POH and other Repairs of Home Railway, budget to accept the debits is asked under which Primary Units of Revenue Budget?

(a) **PU 34 (Wages) & PU 35 (Materials)** (b) PU 33

(c) PU 63 (Wages) & PU 64 (Materials) (d) PU 99

183. What is provided in a Tender to insulate both Railways and the Tenderer from the effects of Inflation?

(a) Rate Variation Clause (b) **Price Variation Clause**

(c) Cost Variation Clause (d) None of the above

184. What is LAW?

(a) List of Added Works (b) **List of Approved Works**

(c) List of Arranged Works (d) All of these

185. The Tender Committee and Accepting Authority for Single Tenders should be (a) Two steps above the normal tenders (b) Same level of Committee

(c) **One Step above normal tenders** (d) None of the above

186. As per GCC, quantities operated more than 125% but below 140% will be paid at the rate of:

(a) 94% of the accepted rates (b) 96% of the accepted rates

(c) **98% of the accepted rates** (d) None of the above

187. The performance guarantee for the works contract has to be submitted within:

(a) 90 days from the date of LOA (b) **60 days from the date of LOA**

(c) 45 days from the date of LOA (d) 30 days from the date of LOA

188. The expenditure incurred on ceremonial occasion is charged to:

(a) **Revenue** (b) DRF

(c) DF (d) Capital

189. The sanctioned works costing below Rs.2.5 Crores are exhibited in the Pink Book under the heading:

(a) Itemized works (b) **List of Approved Works**

(c) Lump-sum Works (d) None of the above

190. The amounts projected under 'Material and Stores' under WMS account should correlate with projections made under:

(a) Revenue Demand Nos. 5 and 6 (b) No correlation is required

(c) **Issues to Cap. Manuf. Suspense in Stores Budget** (d) None of the above

191. Surplus capacity in a Production Unit / Workshop can arise due to:

(a) **Introduction of New Technology** (b) Increase in the annual Target

(c) Time saved by workmen (d) None of the above

192. Wagon POH charges are booked to which erstwhile Abstract under Sub-head 330?

(a) **Abstract D (D.No.6)** (b) Abstract E (D.No.7)

(c) Abstract A (D.No.3) (d) Abstract B (D.No.4)

193. The Primary Unit in accounting classification indicates:

(a) Activity of the expenditure (b) **Object of Expenditure**

(c) Both of these (d) None of these

194. What is the full form of RRSK?

(a) RASHTRIYA RAIL SURAKSHA KOSH (b) RASHTRIYA RAIL SANKAT KOSH

(c) **RASHTRIYA RAIL SANKRAKSHA KOSH** (d) None of these

195. The maximum value of Non Stock Indents requiring Finance Vetting is:

(a) Above Rs.2 Lakhs (b) Above Rs.1.5 Lakhs

(c) **Above Rs.2.5 Lakhs** (d) Above Rs.1 Lakh

196. The Price Variation Clause is not applicable to:

(a) Works costing less than Rs.5 Crores (b) Zonal Contracts

(c) Service Tenders of less than 18 months (d) **All of these**

197. The Security Deposit in Works Tenders may be in the form of:

(a) Deposit in Cash (b) Deposit as a TDR
(c) Recovery from running bills (d) **All of these**

198. The Condemnation of Rolling Stock is dealt in which S. No. of MSOP of Misc. Matters, Part C?
(a) **S. No. 31 of SOP on Misc. Matters** (b) S. No. 37 of SOP on Misc. Matters
(c) S. No. 39 of SOP on Misc. Matters (d) None of these

199. Through recent Railway Board's letters, (in March and June 2020), the Codal Life of ICF Coaches brought down to:
(a) 30 Years (b) **20 Years**
(c) 35 Years (d) 25 Years

200. As per the Schedule of Powers, for condemnation of Coaches involved in Accidents, _____ have full powers of condemnation.
(a) General Manager (d) Chief Workshop Manager
(d) Chief Workshop Engineer (d) **PCME**

201. As per 1(A)(2) of SOP on Works Matters, for M&P items costing between _____ lakhs, _____ is having full powers to sanction (HQMP Powers):
(a) Rs.10 to Rs.25, CWM (b) **Rs.20 to Rs.50, PCME**
(c) Rs.20 to Rs.40, CWE (d) None of these

202. Under Divisional M&P Powers, for items costing less than Rs.20 Lakhs, _____ is having powers of sanction:
(a) PHOD / HOD (d) **CWM / DRM**
(c) Any SAG / JAG level officer (d) PFA

203. In case of SAFETY category items, the Vetting of NS Indent is not required up to:
(a) Rs.5 Lakhs (b) Rs.15 Lakhs
(c) **Rs.10 Lakhs** (d) Rs.2 Lakhs

204. Demand No.10 is used for booking of expenditure of:
(a) Rolling Stock (b) **Fuel**
(c) Traffic (d) Carriages & Wagons

205. What is the full form of SPURT car?
(a) **Self-Propelled Ultrasonic Rail Testing Car** (b) Self-Pumped Universal Testing
Car
(c) Self-Pulled United Testing Car (d) None of these

206. The Abstract Estimate is prepared:

(a) To enable the competent authority to give Administrative Approval

(b) Should contain brief report & justification specification etc.

(b) Avoid the expense and delay of preparing the estimates in detail

(d) **All of these** For the work,

207. The Diesel Sheds in Zonal Railways are under the administrative control of:

(a) PCME

(b) **CWE**

(c) CRSE

(d) None of the above

208. An authority for the Shop Superintendent to draw material as specified therein, for the manufacture of components etc. is:

(a) Job Card

(b) Tally Sheets

(c) **Material Requisition**

(d) Work Order / LOA

209. Any product or service undertaken needs to be financially viable, economically and socially workable and for this purpose, arriving at Total Cost is essential, which consist of:

(a) Only Prime Cost

(b) All the Overhead costs

(c) **Prime Cost & all Overheads**

(d) None of these

210. The On Cost Budget should be prepared based on:

(a) **Probable outlay on Indirect & Direct Exp. During the ensuing financial year**

(b) Actuals of the previous 6 months

(c) Monthly figures of overhead charges

(d) All of these

211. The main purpose of Quarterly Review of On-Cost percentages is to:

(a) **Ensure correct recovery of overhead Charges, as far as possible with FY**

(b) Keep the Overhead Exp. Under control

(c) Avoid under-recovery of charges alone

(d) None of these

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ANSWER KEY TO
WORKSHOP ACCOUNTS

. (सं।)	Answer (उ र)	Q.No. (सं।)	Answer (उ र)	Q.No. (सं।)	Answer (उ र)	Q.No. (सं।)	Answer (उ र)
1	(d)	31	(a)	61	(b)	91	(d)
2	(c)	32	(b)	62	(d)	92	(a)
3	(d)	33	(c)	63	(c)	93	(c)
4	(c)	34	(d)	64	(a)	94	(a)
5	(b)	35	(c)	65	(b)	95	(a)
6	(c)	36	(d)	66	(a)	96	(d)
7	(d)	37	(c)	67	(c)	97	(c)
8	(d)	38	(a)	68	(a)	98	(c)
9	(a)	39	(c)	69	(b)	99	(c)
10	(b)	40	(b)	70	(c)	100	(b)
11	(d)	41	(a)	71	(d)	101	
12	(c)	42	(c)	72	(c)	102	(c)
13	(a)	43	(b)	73	(a)	103	(c)
14	(d)	44	(a)	74	(d)	104	(b)
15	(d)	45	(c)	75	(a)	105	(d)
16	(b)	46	(b)	76	(c)	106	(a)
17	(d)	47	(c)	77	(b)	107	(b)
18	(c)	48	(d)	78	(a)	108	(b)
19	(a)	49	(a)	79	(a)	109	(d)
20	(d)	50	(c)	80	(a)	110	(b)
21	(c)	51	(a)	81	(a)	111	(a)
22	(d)	52	(c)	82	(c)	112	(c)
23	(b)	53	(b)	83	(c)	113	(b)
24	(a)	54	(c)	84	(c)	114	(d)
25	(c)	55	(b)	85	(b)	115	(a)
26	(b)	56	(c)	86	(a)	116	(b)
27	(c)	57	(a)	87	(b)	117	(c)
28	(c)	58	(b)	88	(b)	118	(c)
29	(a)	59	(d)	89	(c)	119	(a)
30	(b)	60	(c)	90	(d)	120	(a)

Q.No. (सं।)	Answer (उ र)
121	(c)
122	(b)
123	(a)
124	(d)
125	(c)
126	(a)
127	(d)
128	(c)
129	(a)
130	(d)
131	(d)
132	(a)
133	(d)
134	(a)
135	(a)
136	(b)
137	(a)
138	(c)
139	(b)
140	(d)
141	(b)
142	(a)
143	(c)
144	(b)
145	(c)
146	(c)
147	(b)
148	(c)
149	(a)
150	(a)
151	(b)
152	(b)
153	(a)

Q.No. (सं।)	Answer (उ र)
154	(d)
155	(a)
156	(a)
157	(a)
158	(a)
159	(d)
160	(c)
161	(d)
162	(d)
163	(a)
164	(c)
165	(b)
166	(a)
167	(b)
168	(b)
169	(c)
170	(d)
171	(b)
172	(d)
173	(b)
174	(a)
175	(a)
176	(c)
177	(b)
178	(b)
179	(d)
180	(a)
181	(a)
182	(a)
183	(b)
184	(b)
185	(c)
186	(c)

Q.No. (सं।)	Answer (उ र)
187	(b)
188	(a)
189	(b)
190	(c)
191	(a)
192	(a)
193	(b)
194	(c)
195	(c)
196	(d)
197	(d)
198	(a)
199	(b)
200	(d)
201	(b)
202	(d)
203	(c)
204	(b)
205	(a)
206	(d)
207	(b)
208	(c)
209	(c)
210	(a)
211	(a)

CHAPTER 3

1. In Store bills, Advance payments can be made upto
   a. 50%
   b. 75%
   c. 95%
   d. 98%

   Ans: d

2. RO Bills section deals with:
   a. Balance payment after confirming receipt of material
   b. Payment of 100% bill
   c. Both a and b
   d. None of the above

   Ans: c

3. Stock verification by accounts refers to
   a. Verification of physical stock vis -a -vis book balance done by executive department
   b. Verification of physical stock vis -a -vis book balance done by Accounts department Stock Verifiers
   c. Verification of physical stock vis -a -vis book balance done by Stores department
   d. Either a or b
   e. Either b or c

   Ans: b

4. During stock verification, a Stock Verifier issues a stock sheet
   a. When he finds shortages
   b. When he finds excesses
   c. Either of the above

   Ans: c

5. A report by an ISA/ ASV detailing procedural irregularities in the maintenance of stock is called a
   a. Narrative Report
   b. Stock sheet
   c. Stock Verification report
   d. Stock Inspection Report

   Ans: a

6. A shortage found during Stock Verification is
   a. Written off as a loss
   b. Recovered from the Stockholder
   c. Is passed on to the next incumbent if the current stockholder is promoted

d. None of the above

Ans: b

7. Balance Sale Value is a term in Auction that refers to
   a. Balance payment to be made after winning the bid
   b. Balance payment that has to be made within 40 days of the bid
   c. Both the above
   d. None of the above

   Ans: c

8. Reverse Auction is a term used to mean
   a. Bids placed by purchaser of Railway scrap
   b. Bids placed by Railway during purchase in IREPS
   c. Bids of Railway suppliers during purchase of materials in IREPS
   d. None of the above

   Ans: c

9. E-auction happens when Railway sells scrap; Reverse Auction happens
   a. When Railway counters purchaser's bid
   b. When Suppliers bid to become L1
   c. When Railway counters suppliers bids
   d. None of the above

   Ans: c

10. When does Railways use a 2 packet system for purchases?
    a. When the purchase value is more than 50 lakhs
    b. When the item is being purchased for the first time
    c. When there is a global tender
    d. None of the above

    Ans: a

11. A two packet system of purchase ensures that
    a. The tender committee is not influenced only by the price bid
    b. The technical qualifications of the tenderers is the primary criteria for selection of tenders
    c. Both of the above
    d. None of the above

    Ans: c

12. A two packet system of tendering means
    a. There are two stages of evaluation , technical and financial
    b. The tenderer submits only technical bid at first

c. The technical bid is evaluated first
d. a and b
e. a and c

Ans: e

13. When material enters Stock, the accounting entry is
    a. Stock Debit,Cheques and Bills Credit
    b. Stock Debit, Bank Credit
    c. Cheques and Bills Debit, Stock Credit
    d. Stock Debit, Purchase Suspense Credit

    Ans: d

14. PH 71 contains
    a. Only Stock Suspense
    b. Only Purchase Grant
    c. WMS
    d. All Stock, including Suspenses

    Ans: d

15. PH 72 contains
    a. Stock Suspense
    b. WGR
    c. WMS
    d. None of the above

    Ans: c

16. Purchase of HSD oil (Basic Price) is provided for under
    a. Demand 10
    b. PH 71
    c. Both
    d. Neither

    Ans: b

17. When fuel bills are passed, the Basic price and Tax are charged to
    a. Fuel Suspense (PH 71) and Demand 10 respectively
    b. Demand 10 and Fuel Suspense respectively
    c. To Fuel Suspense only
    d. To Demand 10 only

    Ans: a
18. In Fuel Accounting, a zonal Railway receives
    a. Debits for its locos fuelled in other Railways

b. Credits for miles earned by its locos
c. Both
d. Neither a or b

Ans: c

19. Debit balance in Purchase Suspense indicates
    a. Material received but bills not paid
    b. Bills paid but material not received
    c. Either a or b
    d. Neither a or b

    Ans: b

20. Credit balance in purchase Suspense indicates
    a. Material received but bills not paid
    b. Bills paid but material not received
    c. Either a or b
    d. Neither a or b

    Ans: a

21. Sales Suspense is credited when
    a. Purchaser deposits money
    b. When scrap material is delivered to supplier
    c. When material is scrapped
    d. Both a and b

    Ans: a

22. Stores budget is a ‘derived’ budget because
    a. Stores department does not have its own budget
    b. Stores department budgets for all other departments
    c. All revenue and workshop stock items requirements are compiled in Stores budget d. All of the above

    Ans: d

23. In Stores budget, ‘ Issues to Revenue ‘ is linked with
    a. PU 27 of Demand 10
    b. PU 27 of all demands
    c. PU 27 of Demands 5,6,and 7

    Ans: b

24. In WMS Budget, ‘Issues to Stores’ means
    a. Material manufactured by workshop to be stocked in depot
    b. Material returned by shop floor as it is excess

c. Material got from other depots in cases of shortage

Ans: a

25. For purchases made through GeM, billing is done
    a. On GeM portal itself
    b. On GeM portal and linked to IPAS
    c. On IPAS which gets receipt details from IREPS

    Ans: b

26. Force Majeure Clause, in certain 'Acts of God' situations, allows parties to
    a. Defer performance of their contractual obligations
    b. End the contract without financial repercussions on either side
    c. Both
    d. Neither

    Ans: c

27. To deal with Suspenses in Stores, which software would you go to?
    a. IMMS
    b. IPAS
    c. E-Recon
    d. IREPS

    Ans: b

28. Stores Tendering is done on
    a. IREPS
    b. IMMS
    c. Both the above
    d. IPAS

    Ans: a

29. EMD exemption is given to the following categories of tenderers:
    a. MSMEs registered with DIC
    b. MSMEs registered with NSIC
    c. RDSO approved firms
    d. All of the above
    e. A and b

    Ans: d

30. Make in India Policy stipulates that complete purchase shall be made only from local firms

a. If tender value is less than 50 lakhs
b. If tender value is more than 50 lakhs
c. If tender value is less than 25 lakhs
d. If tender value is more than 25 lakhs

Ans: a

31. Purchase preference available to tenderers with Make in India certification is
    a. 25%
    b. 28%
    c. 45%
    d. 50%

    Ans: d

32. If a tenderer who is L2 has Make in India certification,
    a. He is awarded 50% quantity if he matches the price of L1.
    b. He is awarded 50% quantity at his own rate
    c. He is awarded 100% quantity if he matches the price of L1.
    d. He is awarded 100% quantity at his own rate

    Ans: a

33. Purchase preference to tenderers who have MSME certification is
    a. 20%
    b. 25%
    c. 30%
    d. 50%

    Ans: a

34. Maximum amount of EMD to be taken from a tenderer irrespective of value of tender is a. Rs. 10 lakhs
    b. Rs. 30 lakhs
    c. Rs. 35 lakhs
    d. Rs. 50 lakhs

    Ans: d

35. Security Deposit is to be deposited in which of the following forms?
    a. Cheque
    b. Demand Draft
    c. Deducted from his first bill
    d. a and b
    e. b and c

    Ans: e

36. Performance Bank Guarantee can be returned to the supplier
    a. On passing the final bill
    b. On certification of satisfactory work completion by the consignee
    c. Neither
    d. Either Ans: d

37. Option Clause in Stores contracts enables Railway to place an order of 30% above or below the PO quantity
    a. Railway can enforce this quantity
    b. Supplier can request this additional quantity
    c. Railway has to take supplier's consent
    d. A separate negotiation has to be done for this quantity

    Ans: a

38. Option Clause in Stores contracts enables Railway to place an order of ---% above or below the PO quantity a. 25%
    b. 30%
    c. 35%
    d. 40%

    Ans: b

39. Direct Acceptance of tenders means
    a. Stores Officer can place order on the firm without tender
    b. Stores Officer can place order on the firm without Tender Committee
    c. Stores Officer can place order on the firm on quotation basis
    d. Stores Officer can place order on the firm with finance concurrence

    Ans: b

40. Option Clause is applicable on Stores tenders of value
    a. More than 50 lakhs
    b. Less than 50 lakhs
    c. More than 75 lakhs
    d. Less than 25 lakhs

    Ans: c

41. Reverse Auction is compulsory in tenders of value
    a. More than 50 lakhs
    b. Less than 50 lakhs
    c. More than 25 lakhs
    d. Less than 25 lakhs

    Ans: a

42. Two packet system is compulsory in Stores tenders of value
    a. More than 50 lakhs
    b. Less than 50 lakhs
    c. More than 25 lakhs
    d. Less than 25 lakhs

    Ans: a

43. Stores tenders are governed by
    a. IRS Conditions of Contract

b. GCC
c. Both
d. Neither

Ans: a

44. During Advance Payment of Stores bills, which head will be debited?
    a. Purchase Suspense
    b. Stock
    c. Cheques and Bills
    d. SIT(DT)

    Ans: a

45. 'Stock ' will be debited
    a. On passing of Advance bill
    b. On passing of RO bill
    c. After preparation of RO
    d. On receipt of a debit from other zones

    Ans: c

46. SMS in Stores means
    a. Store Management Service
    b. Stores Monthly Supply
    c. Stores Monthly Summary
    d. Suspense Management System

    Ans: c

47. Stores Monthly Summary covers
    a. All material received in the depots
    b. Material Issued on Sale basis
    c. Material transferred between depots
    d. All of the above

    Ans: d

48. The difference between Sale Value and Book value of a scrap item will be booked to
    a. Stock Adjustment Account
    b. Sundry Earning
    c. Remittance into Bank
    d. Sales Suspense

    Ans: a

49. Turnover Ratio in Stores is calculated as

a. Total Issues /Closing Balance*100
b. Closing Balance/Total Issues*100
c. Closing Balance /Total Receipt*100
d. Total Receipt /Closing Balance*100

Ans: b

50. Deduct Entry in Stores Budget refers to
a. Deducting 'Issues to Workshop' from Stores Budget
b. Deducting 'Receipts from Workshop' from Stores Budget
c. Deducting 'Issues to Workshop' from Workshop Budget
d. Deducting 'Receipts from Workshop' from Workshop Budget

Ans: a

51. Deduct Entry in Stores Budget is operated
a. To prevent double budgeting in Demand 16
b. Because both Workshop and Stores Suspenses are part of Capital Suspense
c. Neither a or b
d. Both a and b

Ans: d

52. AAC Means
a. Actual Annual Consumption
b. Average Annual Consumption
c. Anticipated Annual course
d. None of the above Ans: b

53. Vetting of which category items has been discontinued in model SOP 2018.
a. A & B
b. B & C
c. None of the above Ans: b

54. Certain Non-Stock requisitions need not vetted.
a. If they are part of a Detailed Estimate
b. If they are below 10 Lakhs
c. If they are non PAC items.
d. None of the above

Ans: a

55. Single tender can be called in case of PAC where it is certified that
a. Similar article is not manufactured by any other firm
b. Such an article not manufactured in India
c. The firm has patented that article
d. The firm is the OEM Ans: a

56. Purchase of services on Gem can be made ley
    a. Any department
    b. Only Store department
    c. Both
    d. None
    Ans: a

57. Limited tenders in Stores may be called from
    a. Registered Approved Suppliers for that item only
    b. Any vendors
    c. From a Single firm
    d. None of the above
    Ans: a

58. if only one offer is received in an open tender
    a. Tender should be discharged
    b. Tender should be accepted
    c. Item should be retendered
    d. A & C
    Ans: b

59. Sales Suspense is maintain because
    a. To watch over delivery of auctioned material against amount received
    b. To ensure correct recovery of due amounts
    c. To ensure excess delivery is not made
    d. None of above
    Ans: a

60. Stock adjustment account deals with
    a. there is value difference due to market fluctuation
    b. Quantity difference due to stock verification
    c. a & b
    d. None of the above Ans: c

61. SIT (DT) is a suspense which monitors
    a. Material transferred to other Zone
    b. Material transferred from depot to depot in the same Zone
    c. Material transferred to user depot
    d. None of the above
    Ans: b

62. The delivery period in supply contract shall be reckoned
    a. From the date of issue of purchase order
    b. From the date of issue of advance PO/Letter of advance

c. Both A & B
d. By the discretion of competent authority of purchaser department

Ans: b

63. Recovery of liquidated damage shall be levied
a. at the rate of 1% of the price of the store per week and max 5%
b. at the rate of 2% of the price of the store per week and Max 10%
c. At the rate of 1/2% of the price of the store per week and max 10%
d. At the rate of 2% of the price of the store per month and max 5%.

Ans: c

64. Spot purchase can be made
a. With concurrence of PFA and sanction of GM/AGM
b. With concurrence of PFA and sanction of PHOD
c. With approval of Railway Board
d. With concurrence of associate finance and sanction of DRM

Ans: a

65. 30% option clause should be incorporated in supply contract to
a. Fulfil the additional requirement
b. To reduce outdated stock
c. Both A & B
d. None of the above

Ans: c

66. What % of Net Procured Quantity in regular supplied tenders can be ordered to developmental vendors? a. upto 10%
b. upto 20%
c. upto 5%
d. upto 25%

Ans: b

67. From which kind of vendor can LD not be taken in case of late supply?
a. Approved vendor
b. Developmental vendor
c. Where Tender conditions contains not imposing of LD
d. Both B & C

Ans: d

68. In supply tender if price differential between L-1 & L-2 is more than 3% and upto 5% then quantity distribution ratio between L-1 & L-2 will be a. 60 : 40
b. 50 : 50
c. 65 : 35
d. 70 : 30

Ans: c

69. SD from successful tender should be received in purchase office within …….. days
    a. 30
    b. 21
    c. 15
    d. 10
    Ans: b

70. Out turn statement Part-II shows out lay
    a. On works in progress
    b. On completed work order awaiting adjustment
    c. Both A & B
    d. Adjustable during the month
    Ans: c

71. Provident fund contributions to shop staff to be classified as
    a. Shop on cost
    b. General on cost
    c. Proforma on cost
    d. Administrative on cost Ans: c

72. Depreciation of workshop plant and building is classified as
    a. Shop on cost
    b. General on cost
    c. Profoma on cost
    d. None of the above Ans: c

73. Workshops on Railways are
    a. Production workshop
    b. Repair and maintenance workshop
    c. Both of the above
    d. None of above Ans: c

74. WGR is maintained in
    a. Railway division
    b. Railway workshop account
    c. Construction account
    d. None of the above
    Ans: b

75. The attendance is recorded in the gate attendance card at
    a. Gate

b. Shop
c. Time office
d. The time book

Ans: d

76. Each workshop employee records his attendance daily through GA Card
    a. Once
    b. Twice
    c. Thrice
    d. Four times

Ans: d

77. Time/Tally sheets are evaluated on the basis of
    a. Rate of Pay
    b. Actual Wages drawn
    c. Average labour rate
    d. None of the above Ans: c

78. The difference between time/tally sheet and labour Pay sheet on average rate is allocated to
    a. General on cost
    b. Shop on cost
    c. Proforma on cost
    d. None of the above Ans: b

79. Proforma on cost charges are levied on works executed for
    a. Other government department
    b. Store Department
    c. POH of other Railway
    d. All of the above Ans: a

80. Work orders which conform to Revenue accounting Classification and remain unchanged from year to year are called a. On cost work order
    b. Manufacturing work order
    c. A Revenue Standing work order
    d. None of the above Ans: c

81. Cost of defect and spoilt work in experimental work is allocated to
    a. General of cost
    b. Proforma of cost
    c. Shop on cost
    d. None of the above Ans: c

82. MATCH THE FOLLOWING PRODUCTION UNITS WITH LOCATION :-

a) DLW i)Chennai

b) RCF ii) Bengluru

c) RWF iii) Kapurthala

d) ICF iv) Varanasi.

a-iv, b-iii,c-ii,d-i

83. FOR PAYING ENHANCED TAX RATES THE CLAUSE WHICH SHOULD BE APPLICABLE IS:-

a) Price variation clause

b) Statutory Variation clause

c) Option clause

d) Splitting clause.

Ans: b

84. THE RATE FOR DEDUCTION OF LIQUIDATED DAMAGES IS :

a) 0.5 % per week of delay

b) 01 % per month of delay

c) 02 % per week of delay

d) 0.5 % per month of delay

Ans: a

85. PURCHASE OF STOCK ITEMS ARE INITIALLY BOOKED TO

a) Stores suspense

b) Workshop Manufacturing Suspense

c) PU-27 Material Stock

d) PU-28 Direct Purchase.

Ans: a

86. THE POST OF FINANCIAL COMISSIONER RAILWAYS WILL NOW BE

CALLED AS:- a) CEO (Finance)

b) Member (Finance)

c) Member (Accounts)

d)Member (Business Development)

Ans: b

87. THE PROPOSAL SENT BY ZONAL RAILWAY TO RAILWAY BOARD FOR SPECIFIC
NEED OF ROLLING STOCK IS CALLED :-

a) Rolling Stock programme

b) Itemized Rolling Stock programme.

d) Capital Budget.

d) None of the above.

Ans: b

88. WHEN ADVANCE PAYMENT IS MADE TO A SUPPLIER THE PURCHASE IS :-

a) Credited

b) Debited

c) No Entry made
d) None of the above.

Ans: b

89.WHEN PSC SLEEPERS IS SUPPLIED BY AUTHORISED FIRM TO PRIVATE PARTY
THEY PAY :-

a) Inspection Charges to Railways.

b)Liquidated damages to railway.

c)Compensation to railway.

d) All of the above.

Ans: a

90. ACCOUNT CURRENT WHICH COMPLIES WITH GOVERNMENT ACCOUNT IS CALLED :-

a) Finance account

b)Commercial account

c)Capital account

d) Revenue Account

Ans: a

91. EMD FOR STORES CONTRACTS FOR TENDER VALUED 15 LAKHS IS :-

a) 2% of Estimated value max 20 lakhs.

b) 1% of Estimated value max 20 lakhs.

c) 2% of Estimated value max 10 lakhs.

d) 1% of Estimated value max 10 lakhs.

Ans: a

92. WHICH OF THE FOLLOWING STATEMNTS ARE CORRECT?

THE STOCK ADJUSTMENT ACCOUNT IS OPERATED TO FOR RECORDING DIFFERENCES ARISING OUT OF :-

i) Variation in stock noticed on account of Stock Verification or Departmental Stock Verification.

ii)Changes in Price of stock purchased from market or manufactured at workshop.

iii)Difference in book value and actual value realised on Scrap sale
iv)Rounding off

a) only I and ii are correct

b) only I , ii and iii are correct

c) all are correct

d) only I and iii are correct

Ans: c

93. THE SMS IS PREPARED FOR:

a) Stock item

b) Non stock item

c) Both a & b.

d) None of the above.

Ans: a

94. THE DOCUMENT REQUIRED FOR 100% PAYMENT FROM CONSIGNEE FOR STOCK
ITEM IS :-

a) Receipt note.

b) DDR.

c) Consignee receipt and acceptance certificate.

d) All of the above.

Ans: a

95.PH 22 OF RAILWAY IS USED FOR:-

a) Rolling stock.

b) Leased asset payment Capital component

c) Leased asset payment of interest component

d) IRFC charges.

Ans: b

96.IF TERMS AND CONDITION IN PO TO BE CHANGED THEN:-

a) Fresh PO is issued.

b) Modification advice is issued.
c) Cancellation advise is issued.

d) above c) then a) is issued.

Ans: b

97. WHICH OF THE FOLLOWING ANALYSIS IS A PART OF INVENTORY

CONTROL :- a) F.O.R

b) A.B.C

c) T.A.N

d) all of the above.

Ans: b

98.THE FINAL BOOKING OF STOCK ITEMS IS DONE UNDER REVENUE

HEAD:- a) PU 27

b) PU 28

c) PU 32

d) PU 99.

Ans: a

99. POH COST OF MATERIAL FOR HOME RAILWAY ROLLING STOCK WILL BE BOOKED UNDER :-

a) PU 34

b) PU 35

c) PU 63

d) PU 64.

Ans: b

100. PH 31 IS USED FOR BOOKING EXPENDITURE OF :-

a) Bridge works

b) S&T works

c) Track Renewal

d) Level crossing.

Ans: c

101. RAILWAY MATERIAL RECEIVED FROM SUPPLIER ARE INSPECTED ON SPECIFIED TERMS AND CONDITIONS BY :-

a) RDSO

b) RITES

c) Consignee

d) all of the above.

Ans: d

102.POWER TO CLOSE ITEMS UNDER PART 1 OF THE RAILWAY BOARD INSPECTION
REPORT OF ZONAL RAILWAYS LIES WITH :-

a) GM

b) PFA

c) FA & CAO

d) none of the above.

Ans: b

103. HOW MANY BUDGETARY REVIEWS ARE CONDUCTED IN A FINANCIAL YEAR:-

a) August Review, revised estimate, Final modifications -3

b) August Review, Revised estimates, budget estimates, Final Modifications -4

c) Revised estimates Budget Estimates, Final Modifications -2

d) Revised Estimates, Budget Estimates, Final modifications -3

Ans: c

104. PRODUCTION SHOPS IN A WORKSHOP ARE :-

a) Process shop

b) Job shop

c) Both process and job shop

d) None of the above.

Ans: c

105 .THE DOCUMENT WHICH IS THE AUTHORITY FOR SHOP TO UNDERTAK MANUFACTURE OF COMPONENT IS:-

a) Route card

b) Job card

c) Material tag

d) Scroll sheet.

Ans: a

106. ON COST CHARGES ARE DISTRIBUTED AMONG THE VARIOUS JOBS AT THE
PRE DETERMINED RATES ON :-

a) Indirect labour charges

b) Direct labour charges

c) Total labour charges

d) None of the above.

Ans: b

107. STATE TRUE OR FALSE

a) PF contribution payable be Govt. to shop staff is an item of indirect expenditure is classified as Shop on cost :- FALSE (Performa on cost)

b) Payment made under workmen compensation act is allocated to Performa on cost :- FALSE.

c) Depreciation of workshop plant and building is taken into account for calculation of Performa on cost:- TRUE.

d) Expenditure on sanitary arrangement in a workshop is allocated to Shop on cost :- FALSE (General on cost)

Q108. IF STORE IS CLASSIFIED AS DEAD SURPLUS STORE THEN :

a) It is not utilised in past 24 months.

b) It will not be utilised in next 24 months.

c) both a and b above.

d) only a

Ans: c

Q109. A)COST OF CUSTODY STORES IS STRAIGHT AWAY DEPICTED TO WORK CONCERNED.

B)CUSTODY STORES LIE IN THE WORKSHOP

a) only A is correct

b) only B is correct

c) Both A & B are correct

d) Both A & B are incorrect

Ans: a

Q110.AFTER TOTALLING LABOR , STORES AND MISC FOR THE MONTH RELATING TO EACH WORK THE TOTAL IS TRANSFERRED TO.

a) Workshop General register.

b) Account current.

c) WMS.

d) PH -71.

Ans: a

Q111.ALL ON COST OTHER THAN PERFORMA ON COST INCURRED IN COMMON IN MORE THAN ONE SHOP IS CALLED :-

a) Shop on cost

b) General on cost.

c) Workshop cost

d) None of the above.

Ans: b

Q112.THE SV SHEET PREPARED BY STOCK VERIFIER IS FORM :-

a) S1260

b) S1280

c) S1240

d) S1220

Ans: a

Q113.SFC IS QUANTITY OF FUEL CONSUMED PER:-

a) 1000 GTKM

b) 1000 NTKM

c) 100 GTKM

d) 100 NTKM

Ans: a

Q114. INDIRECT COST ARE ALSO CALLED:-

a) Prime cost

b) On Cost

c) Prime and on cost.

d) None of the above.

Ans: b

Q115.WHICH SMH COVERS THE EXPENDITURE OF R & M OF CARRIAGES & WAGONS:-

a) 8

b) 3

c) 4

d) 6

Ans: c

Q116. IN WHICH PU THE COST OF DIRECT PURCHASES ARE

BOOKED a) 27

b) 28

c) 32

d) 99

Ans: b

Q117.WHICH OF THE FOLLOWING PH IS FOR M&P PROGRAMME:-

a) 41

b) 42

c) 21

d) 53

Ans: a

Q118. WHICH OF THE FOLLOWING ERSTWHILE DEMAND DEALING WITH POH OF EMU :-

a) 5

b) 6

c) 7

d) 8

Ans: b

Q119. HOW MANY PH DO WE HAVE :-

a)16

b) 88

c)27

d) 13

Ans: c

Q120. ERSTWHILE DEMAND NUMBER 10 IS USED FOR BOOKING

OF a) Fuel

b) Rolling stock

c) Traffic

d) New lines.

Ans: a

Q121. WHICH OF THE FOLLOWING IS NOT CANIN OF FINANCIAL PROPRIETY :-

a) Expenditure should not be more than demand

b) It should not be used for own benefit

c) TA should not be source of income

d) Public money is for benefit of persons.

Ans: d

Q122. WHAT IS THE CODAL LIFE OF ICF COACHES :-

a) 25

b) 30

c) 36

d)Ans: a 40

Q123. WHICH OF THE FOLLOWING FUND IS USED FOR REPLACEMENT OF OVER AGED ASSET:-

a) DF

b) Capital

c) DRF

d) OLWR

Ans: c

Q124.WHICH OF THE FOLLOWING STATEMENT REGARDING STOCK ITEMS ARE
CORRECT:-

e) Such items are kept at custody of stores department ii) Frequently and regularly required iii) its unit cost justifies incurring inventory carrying cost associated with these items. a) Only i) and ii)

b) Only ii)

c) All

d) Only ii) and iii)

Ans: c

Q125.ITEMS FOR STORE WHERE THERE IS REGULAR TURNOVER CAUSED BY A
CONSTANT DEMAND AND WHICH ARE STORED BY STORES DEPT IN DEPOT ARE
CALLED :-

a) Ordinary stores

b) Emergency stores

c) Special stores

d) Surplus store.

Ans: a

Q126. THE STANDARD CLASSIFICATION OF STORES HAS BEEN DONE IN IR

CODE FOR STORES DEPT VOL-I UNDER PARA:

a) 201

b) 301

c) 401

d) 501

Ans: a

Q127.AS PER IR CODE FOR STORES DEPT VOL-I THE WHICH OF THE FOLLOWING
OPTIONS REGARDING SOURCES OF SUPPLY OR RECIEPT OF MATERIAL REQUIRED BY RAILWAY IS CORRECT :-

a) Purchases

b) Purchases and manufactured at workshop

c) Purchases, manufactured at workshop, Transfers from other railway / Department.

d) Purchases, manufactured at workshop, Transfers from other railway / Department and returned.

Ans: d

Q128. A CONTRACT UNDER WHICH, DURING THE PERIOD OF ITS CURRENCY,
THE CONTRACTOR ENGAGES TO SUPPLY MATERIAL ON DEMAND, IREESPECTIVE OF QUANTITY, AT FIXED UNIT RATE OR PRICES WITHINN A GIVEN PERIOD OF THE RECIEPT OF SUCH DEMAND IS CALLED:-

a) Rate contracts

b) Running contracts

c) Schedule contract.

d) Lumpsum contract.

Ans: a

Q129. STOCK VERIFICATION IS DONE BY :-

a) Stores department

b) Accounts department

c) Both by a) and b)

d) None of the above.

Ans: c

Q 130. FOR PURCHASE THROUGH TENDER / PLACING INDENTS IN THE NORMAL
COURSE FOR STOCK AND NON STOCK ITEM CMM HAS POWER OF

UPTO :- a) 1 crore

b) 2 crore

c) 5 crore

d) 10 crore

Ans: c

Q131. FOR APPROVAL OF AAC OF A,B AND C CATEGORY ITEMS VETTING OF HQ FINANCE IS REQUIRED ONLY FOR :-

a) A Category

b) B category

c) A & B category

d) A , B and C category.

Ans: a

Q132. FOR SIGNING OF NON STOCK REQUSITIONS BY USER DEPARTMENTS JAG/SG HAS POWERS :-

a) Upto 15 lakhs

b) Upto 25 lakhs

c) Upto 35 lakhs

d) Upto 45 lakhs

Ans: a

Q133.FOR INDIGENOUS PROCUREMENT OPEN TENDER OF A NON GeM ITEM IN NORMAL COURSE Sr SCALE OFFICE HAS POWER OF RS :-

a) 3 lakhs

b) 8 lakhs

c) 25 lakhs

d) 50 lakhs

Ans: b

Q134. TOTAL MEMBERS IN A TC ABOVE 45 LAKHS UPTO RS 1 CRORE WILL

BE :- a) 3

b) 2

c) 4

d) 5

Ans: b

Q135.ACCEPTING AUTHORITY FOR TC ABOVE RS 1 CRORE AND UPTO 5 CRORE WILL BE :-

a) AGM

b) CMM

c) DY CMM

d) GM.

Ans: b

Q136. COST OF RPF STAFF IS ALLOCATED TO :-

a) Shop on cost

b) general on cost

c) Performa on cost

d) none of the above.

Ans: b

Q137. THE SUSPENSE ACCOUNT OPERATED UPON TO ACCOMMODATE EXPENSES INCURRED ON LABOUR, MATERIAL AND ON COST EXPENDED ON VARIOUS JOBS IS TERMED AS :-

a) Labour suspense account

b) Stores suspense

c) WM'S Account

d) Workshop manufacturing account.

Ans: d

Q138. TDS IS DEDUCTED AT WHAT PERCANTAGE IN STOCK ITEMS BILLS:-

a) 2%

b) 1 %

c) 1.5 %

d) 5 %

Ans: a

Q139. TDS IS DEDUCTED WHEN THE PO VALUE IS ABOVE :-

a) 1 lakh

b) 1.5 lakh

c) 2 lakh

d) 2.5 lakh.

Ans: d

Q140. THE PU FOR CHARGING COST OF ELECTRICAL ENERGY IS :-

a) 30

b) 32

c) 28

d) 25

Ans: a

Q141. THE SALARY OF SSO (STORES) WILL BE CHARGEABLE TO :-

a) PU 27
b) PU 28

c) PU 01

d) PU 99

Ans: c

Q142. THE STAMP PAPER VALUE OF BANK GURANTEE SHOULD BE EQUIVELLANT TO :-

a) .10 % of contract value

b) .25% of contact value

c) .50% of contact value

d) .75% of contract value

Ans: b

Q143. THE FDR SUBMITTED BY SUPPLIER FOR SECURITY DEPOSIT SHOULD BE ADDRESSED IN FAVOUR OF :-

a) COS

b) PFA

c) GM

d) None of the above.

Ans: b

Q144. THE ROLE OF ACCOUNTS DEPARTMENT W.R.T PAPER SECURITY DEPOSITED IN FORM OF SD IS OF :-

a) CONSIGNEE

b) INDENTOR

c) CUSTODIAN

d) None of the above.

Ans: c

Q145. IN CASE OF SUPPLIER IS GOVT DEPARTMENT THE TDS DEDUCTED FOR SUPPLY OF STOCK ITEM WILL BE :-

a) 1 %

b) 2%

c) 2.5 %

d) 0 %.

Ans: d

Q146. AFTER RESTRUCTURING OF RAILWAY BOARDAS PER DOPT LETTER DTD :02.09.20 THE WORK OF STAT AND ECON. WILL BE LOOKED AFTER BY :-

a) Member operation and business development

b) Member finance

c) Finance commissioner

d) None of the above.

Ans: b

147. Which is/are true

a. Stock items are kept in custody of the stores department which are frequently and regularly required
b. Unit cost of these items justifies incurring inventory carrying costs.
c. Stock items bears nomenclature cum price list
d. A,B and C are true. Ans. d

148. Who is/are the Inspecting authority of Railway Material

a. RDSO
b. RITES
c. Consignee
d. All the above Ans.d

149. Strike out which is not required for payment of 95% advance stores bill.

a. Receipted Note
b. Receipted challan
c. Inspection certificate
d. Proof of dispatch RR/PWB Ans. a

150. Essentially required for payment of 100% and 5% bal. payment of stores bill.

a. Receipted Note
b. Receipted challan
c. Proof of dispatch RR/PWB
d. Inspection certificate of RITES/RDSO Ans. a

151. Non-stock purchase order issued by

a. Stores department
b. Accounts department
c. User department

d. Consignee

Ans. a

152. Maximum rate of Liquidated damages imposed when supplier failed to supply material within the stipulated delivery period.

a. 2%
b. 5%
c. 10%
d. 0.5% Ans. c

153. The purchaser (Rly.) shall be entitled at any time to increase or decrease the approximate total quantities of Purchase order by not more than,

a. 10%
b. 20%
c. 30%
d. 100%

Ans. c

154.Payment of stock item bills are accounted for under,

a. Purchase suspense
b. Demand of grants
c. Plan head
d. Stores in stock

Ans. a

155.Payment/expenditure of RSP items chargeable to

a. Plan Head- 21
b. Plan Head- 41
c. Plan Head- 71
d. None of the above Ans. a

156.Payment/expenditure of M&P items chargeable to

a. Plan Head- 21
b. Plan Head- 41
c. Plan Head- 71
d. None of the above Ans. b

157. Expenditure of Stock items chargeable to

a. Plan Head- 21
b. Plan Head- 41
c. Plan Head-71
d. None of the above Ans. c

158.Stores e-procurement tendering done through

b. IPAS
c. IMMS
d. IREPS
e. None of the above Ans. c

159. Strike out the false statement

a. Full form of GeM is Government electronic marketplace
b. GeM launched for procurement of Goods and services
c. Electronic Reverse auction facility available in GeM
d. IRS condition applicable in GeM Ans.d

160.Strike out the false statement

a. Liquidated damages levied@ 0.5% of value of stores for every week or part of the week
b. Maximum LD 10% of the value of stores
c. Value of stores includes taxes, duties, freights and other charges etc.
d. LD levied @2% of value of stores for every month or part of the month. Ans.d

161.Which is/are associated with Stores Inventory control

a. ABC analysis
b. VED analysis
c. FSN analysis
d. All the above Ans. d

162. The material drawn from Stores Depot for Revenue operations under Revenue Demand indicated through which PU

a. PU05
b. PU28
c. PU27
d. PU32

Ans. c

163.The material drawn from stores Depots fro Plan Head works under capital expenditure is identified through which PU

a. PU05
b. PU27
c. PU28
d. PU32

Ans. a

164. General Damages that can be imposed against the purchase order partially failed will be as under

a. 10% of total value of Purchase Order

b. 10% on outstanding value of the Purchase order
c. 5% of Purchase value
d. 5% of outstanding value of purchase order. Ans. b

165.Value of purchase order exempted from GST TDS

a. Less than Rs. 2.50 lakh
b. Less than Rs. 5.00 lakh
c. Less than Rs. 7.50 lakh
d. Not exempted Ans. a

166.Rate of GST TDS deducted from the supply bill

a. 2%
b. 5%
c. 12%
d. 18%

Ans. a

167.Rate of IT TDS deducted from the supply bill

a. 0.1%
b. 1.00%
c. 10.00%
d. No deduction Ans. a

168. Limitation of direct purchase from GeM is upto

a. Rs. 10,000
b. Rs. 25,000
c. Rs. 50,000
d. Direct purchase not permitted Ans.b

169.Prime cost of fuel for traction purpose chargeable to

a. Demand No. 6
b. Purchase grant under capital
c. Demand No. 10.
d. Demand No.5 Ans.b

170.Excises duty and VAT on fuel for traction purpose chargeable to

a. Purchase grant under capital
b. Demand No. 5
c. Demand No. 6
d. Demand No. 10

Ans. d

171.Expenditure on fuel for generator car chargeable to

a. Purchase grant under capital
b. Demand No. 3
c. Demand No. 6
d. Demand No. 10

Ans. c

172.The pay order for refund of Security deposit received in accounts office should be checked to see that the amount proposed to be refunded is outstanding in the.

a. Misc. Advance register
b. Deposit register
c. Purchase suspense
d. Sales suspense Ans. b

173.Procurement of PC is chargeable under

a. PU18
b. PU28
c. PU32
d. PU50 Ans.d

174.Technical clearance for procurement of PC in offices under GM is granted by

a. Sr.EDPM
b. Dy. CAO/G
c. Dy.CMM
d. Dy.CSTE

Ans. a

175.Validity for dispatch of material towards inspection done by RITES and RDSO

a. 10 days
b. 30 days
c. 60 days
d. No any validity Ans.- b

176.Strike odd one out

a. DRF
b. Capital fund
c. EBR(IF)
d. Safety fund Ans. c

177. Stores contract conditions governed by

a. GCC
b. Stores code
c. IRS
d. Finance code

Ans. c

178.A firm supplied the material of basic value Rs. 1.00 lakh out of total purchase order value of Rs. 5.00 lakh, which is true in respect of deduction GSTTDS

a. No GSTTDS will be deducted as bill value is less than Rs. 2.5 lakh
b. GSTTDS will be deducted on total value of Rs. 5.00 lakh
c. GSTTDS will be deducted on the basic value of Rs. 1.00 lakh
d. All a,b & c is incorrect. Ans. c

179.A firm supplied a material bearing chargeable head EBR(IF), bill submitted for payment in zonal Rly. Strike out odd one out.

a. Bill will be passed against IRFC GSTIN
b. Bill will be passed against Rly. GSTIN
c. GSTTDS retain by Rly.who is passing the bill
d. ITTDS retain by the Rly. Who is passing the bill Ans. a

180. A bill amt. Rs. 10,000 received for payment, purchase order issued with the value of Rs.10000 from GeM, how much security deposit to be deducted from the bill.

a. Rs. 1000
b. Rs.300
c. Rs.500
d. No SD to be deducted Ans. d

181. GST is calculated on

a. Basic cost of the material

b. Basic cost of the material & packing charges
c. Basic cost of the raw material.
d. Basic cost of the material + forwarding charges + freight charges Ans d

182. The tender quantity is 100 nos. The lowest acceptable offer is @ Rs. 50,000/- each + GST @ 12%. What will be the level of TC?

a. SAG level TC
b. JAG level TC
c. Senior Scale level TC
d. None of these
Ans c

183. STOCK VERIFICATION IS DONE BY :-

a) Stores department
b) Accounts department
c) Both by a) and b)
d) None of the above.
Ans-c

184. FOR PURCHASE THROUGH TENDER / PLACING INDENTS IN THE NORMAL COURSE FOR STOCK AND NON STOCK ITEM CMM HAS POWER OF UPTO :-

a) 1 crore
b) 2 crore
c) 5 crore
d) 10 crore
Ans c

185. FOR APPROVAL OF AAC OF A,B AND C CATEGORY ITEMS VETTING OF HQ FINANCE IS REQUIRED ONLY FOR :-

a) A Category
b) B category
c) A & B category
d) A , B and C category. Ans a

186. FOR SIGNING OF NON STOCK REQUSITIONS BY USER DEPARTMENTS JAG/SG
HAS POWERS :-

a) Upto 15 lakhs
b) Upto 25 lakhs
c) Upto 35 lakhs
d) Upto 45 lakhs Ans a

187.FOR INDIGENOUS PROCUREMENT OPEN TENDER OF A NON GeM ITEM IN NORMAL COURSE Sr SCALE OFFICE HAS POWER OF RS :-

a) 3 lakhs
b) 8 lakhs
c) 25 lakhs
d) 50 lakhs Ans b

188. Money allotted for purchase of stock items is called

a. Purchase money

b. Purchase balance
c. Purchase suspense
d. Purchase grant Ans : d

189. The detailed distribution of budget allotment made to railway administrations is contained in
;

a. Yellow book
b. Green book
c. Pink Book
d. White Paper Ans c

190 Offers received after closing of tender box, but before opening of tenders , are called

a. Late Tenders

b. Delayed Tenders
c. Limited Tenders
d. Open Tender Ans b

191 IRS Terms and conditions Para-2900 deals with

a. Consignee's right of rejection
b. Book Examination Clause
c. Arbitration in case of dispute
d. Force Majeure Clause Ans c

192 A firm has entered into a contract with Railway to supply an item free off any cost. In the eye of Law

a. Penalty can be imposed on firm in case of failure in supply
b. Contract is not enforceable.
c. Contract is enforceable, but penalty cannot be imposed
d. Firm should be considered in future based on supply contract Ans b

193 As per IRS Terms & Conditions Arbitration Clause, who should appoint arbitrator in case of dispute in contracts entered into by Production Units

a. Member of the Railway Board

b. High Court
c. PCMM
d. GM Ans d

194 Which among following is not a material inspecting agency:

a) RDSO
(b) DOI
(c) IRTS
(d) RITES Ans. c

195 SMS statement no.-03 related with

a. RO value of Indigenous Purchase
b.RO value of Imported purchase
c. Both a & b
d. None of these. Ans a

196 SMS statement no.-21 & 22 related with
a) SIT (P)
b) SIT (DT)
c) a & b
d) None of these. Ans b

197. For clearance of STA on quarterly basis approval of

a) GM is required
b) PFA is required
c) AGM is required
d) None of these. Ans a

198.ABC analysis is a tool for

a) To increase earning
b) to control inventory
c) Both a & b
d. None of these Ans b

199.Now balance of materials at the end of user are shown under:

a. IMMS

b. UDM
c.Depot Module
d . None of these Ans b

200.PH 71 contains

a. Only Stock Suspense
b. Only Purchase Grant
c. WMS
d. Stock alongwith other Store Suspenses Ans d

201. Unit cost under workshop is effected

a. Due to change in labour charge

b. Due to change in material cost

c. Both 1 & 2

d. None of these Ans c

202. Recently which activity under Railway workshop have stopped

a.POH

b.IOH
c.MLR

d. None of the above Ans c

203. Under receipt of Stores Budget cover

a. Material purchased during the year.

b. Released material from workshop

c. Material receipt from workshop after fabrication.

d. All the above Ans d

204.To deal with Purchase Suspense in Stores, which software would you go to?

a. IMMS
b. IPAS
c. E-Recon
d. IREPS Ans b

205. Under PU 28 booked

a. Material receipt from Depot

b. Material directly purchased

c. Both the above

d. None of these Ans b.

206 . Closing balance under WMS indicates

a.work in progress

b.Works completed but finally not adjusted

c. Both 1 & 2

d. None the above Ans a

207 . WMS debit side covers

1. Labour

2. Material from stock

3. Material directly purchased

4 All the above 1, 2 & 3. Ans 4.

208. WGR register is maintained

1. In workshop Account office

2.In stores Account

3. IN General Branch

4. None of the above Ans 1

209. Out-Turn statement No. Part II form the part of WMS

1. Opening balance

2. Closing Balance

3. Debit during the year

4. Credit during the year Ans 2

210. Under closing balance of Store Budget these are shown

1. Physical balance

2. Balance under purchase suspense

3. Balance under sales suspense

4. All the above Ans 4

211. Sales suspense is credited with

1. Amount submitted by Purchaser

2. After delivery of material

3. Both 1 & 2.

4. None of the above Ans 1

212. Under STA booked

a. Difference in sale value and book value

b. difference in ledger balance and actual balance

c. Revaluation due to fluctuation in market value

d. All the above Ans d

213. After delivery of material in auction sales suspense is

a. credited

b. debited

c. Both a & b

d. None of these Ans.b

214. prime cost of GTKM charged to

a. PU 60

b. PU 61

c. PU 99

d. None of the above Ans b

215. Under PU 60 under Demand 10 charged

a. Prime cost of Inward HSD oil debit.

b. Prime cost of inward GTKM.

c. Both the above

d. None of the above Ans a

216 Credit side Stores Budget covers

a. Issue to revenue
b. Issue to workshop
c. Material issued to other Railway
d. All of the above. Ans d

217.For transfer of material form one Depot to Other Depot

a. SIT(P) is operated

b. Sales suspense is operated

c. SIT(DT) is operated

d. None of the above Ans c

218. Accountal after preparation of DS8 is done

a. Stock awaiting sale debited

b. Consignee is credited.

c. Both the above a & b

D. None of these Ans c

219. During verification performed by ISA

a. SV sheet is issued

b. Narrative report issued

c. Both a & b

d. None of the above Ans. c

220. ED for purchase of HSD oil charged under PU

a. PU 38

b. PU 36

c. 1st and 2nd

d.None of these. Ans d.

221 Prime cost of HSD oil purchase charged to

1. Demand 10
2. PH 71
3. Both the above
4. Demand 8 Ans. 2

222 Home Railway POH cost of coaches are charged to Demand No.

1. Demand No. 5
2. Demand No. 4
3. Demand No. 6
4. None of the above Ans 3

223. two packet system of tendering means

a. There are two stages of evaluation , technical and financial
b. The tenderer submits only technical bid at first
c. The technical bid is evaluated first
d. a and b
e. a and c Ans e

224.PH 72 contains

a. Stock Suspense
b. WGR
c. WMS
d. None of the above Ans c

225.Debit balance in Purchase Suspense indicates

a. Material received but bills not paid
b. Bills paid but material not received
c. Either a or b
d. Neither a or b Ans b

226.Credit balance in purchase Suspense indicates

a. Material received but bills not paid
b. Bills paid but material not received
c. Either a or b
d. Neither a or b Ans a

227.Sales Suspense is credited when

a. Purchaser deposits money
b. When scrap material is delivered to supplier
c. When material is scrapped
d. Both a and b Ans a

228.In Stores budget, ‘ Issues to Revenue ‘ is linked with

a. PU 27 of Demand 10
b. PU 27 of all demands
c. PU 27 of Demands 5,6,and 7 Ans b

229.For purchases made through GeM, billing is done

a. On GeM portal itself
b. On GeM portal and linked to IPAS
c. On IPAS which gets receipt details from IREPS Ans b

230.Security Deposit is to be deposited in which of the following forms?

a. Cheque
b. Demand Draft
c. Deducted from his first bill
d. a and b
e. b and c Ans e

231.Performance Bank Guarantee can be returned to the supplier

a. On passing the final bill
b. On certification of satisfactory work completion by the consignee
c. Neither
d. Either Ans b

232.Option Clause in Stores contracts enables Railway to place an order of 30% above or below the PO quantity

a. Railway can enforce this quantity
b. Supplier can request this additional quantity
c. Railway has to take supplier’s consent

d. A separate negotiation has to be done for this quantity Ans a

233.Option Clause in Stores contracts enables Railway to place an order of ---% above or below the PO quantity

a. 25%
b. 30%
c. 35%
d. 40% Ans b

234.Direct Acceptance of tenders means

a. Stores Officer can place order on the firm without tender
b. Stores Officer can place order on the firm without Tender Committee
c. Stores Officer can place order on the firm on quotation basis
d. Stores Officer can place order on the firm with finance concurrence

Ans b

235.During Advance Payment of Stores bills, which head will be debited?

a. Purchase Suspense
b. Stock
c. Cheques and Bills
d. SIT(DT) Ans a

236. 'Stock 'will be debited

a. On passing of Advance bill
b. On passing of RO bill
c. After preparation of RO
d. On receipt of a debit from other zones Ans c

237.Certain Non-Stock requisitions need not vetted.

a. If they are part of a sanctioned Detailed Estimate
b. If they are below 20 Lakhs
c. If they are non PAC items.
d. None of the above Ans a

238.Single tender can be called in case of PAC where it is certified that

a. Similar article is not manufactured by any other firm
b. Such an article not manufactured in India
c. The firm has patented that article
d. The firm is the OEM Ans a

239.Purchase of services on GeM can be made by

a. Any department

b. Only Store department
c. None Ans a

240.Limited tenders in Stores may be called from
a. Registered Approved Suppliers for that item only
b. Any vendors
c. From a Single firm
d. None of the above Ans a

241.if only one offer is received in an open tender
a. Tender should be discharged
b. Tender should be accepted
c. Item should be retendered
d. A & C Ans b

242.Sales Suspense is maintain because
a. To watch over delivery of auctioned material against amount received
b. To ensure correct recovery of due amounts
c. To ensure excess delivery is not made
d. None of above Ans a

243.Stock adjustment account deals with
a. there is value difference due to market fluctuation
b. Quantity difference due to stock verification
c. a & b
d. None of the above Ans c

244. SIT (DT) is a suspense which monitors
a. Material transferred to other Zone
b. Material transferred from depot to depot in the same Zone
c. Material transferred to user depot
d. None of the above Ans b

245.The delivery period in supply contract shall be reckoned
a. From the date of issue of purchase order
b. From the date of issue of advance PO/Letter of advance
c. Both A & B
d. By the discretion of competent authority of purchaser department
Ans b

246.Recovery of liquidated damage shall be levied
a. at the rate of 1% of the price of the store per week and max 5%
b. at the rate of 2% of the price of the store per week and Max 10%
c. At the rate of 1/2% of the price of the store per week and max 10%
d. At the rate of 2% of the price of the store per month and max 5%
Ans c 247.Spot purchase can be made

a. With concurrence of PFA and sanction of GM/AGM
b. With concurrence of PFA and sanction of PHOD
c. With approval of Railway Board
d. With concurrence of associate finance and sanction of DRM

Ans a 248.30%

option clause should be incorporated in supply contract to

a. Fulfil the additional requirement
b. To reduce outdated stock
c. Both A & B
d. None of the above Ans c

249.What % of Net Procured Quantity in regular supplied tenders can be ordered to developmental vendors?

a. upto 10%
b. upto 20%
c. upto 5%
d. upto 25% Ans b

250.From which kind of vendor can LD not be taken in case of late supply?

a. Approved vendor
b. Developmental vendor
c. Where Tender conditions contains not imposing of LD
d. Both B & C Ans d

251.In supply tender if price differential between L-1 & L-2 is more than 3% and upto 5% then quantity distribution ratio between L-1 & L-2 will be

a. 60 : 40
b. 50 : 50
c. 65 : 35
d. 70 : 30 Ans c

252.The difference between time/tally sheet and labour Pay sheet on average rate is allocated to

a. General on cost
b. Shop on cost
c. Proforma on cost
d. None of the above Ans b

253.Proforma on cost charges are levied on works executed for

a. Other government department
b. Store Department
c. POH of other Railway
d. All of the above Ans a

254.Work orders which confirm to Revenue accounting Classification and remain unchanged from year to year are called

a. On cost work order
b. Manufacturing work order
c. A Revenue Standing work order
d. None of the above Ans c

255. PRODUCTION SHOPS IN A WORKSHOP ARE :-

a) Process shop
b) Job shop
c) Both process and job shop
d) None of the above. Ans c

256 .THE DOCUMENT WHICH IS THE AUTHORITY FOR SHOP TO UNDERTAK MANUFACTURE OF COMPONENT IS:-

a) Route card
b) Job card
c) Material tag
d) Scroll sheet. Ans a

257. ON COST CHARGES ARE DISTRIBUTED AMONG THE VARIOUS JOBS AT THE PRE DETERMINED RATES ON :-

a) Indirect labour charges
b) Direct labour charges
c) Total labour charges
d) None of the above. Ans b

258. IP requirement covers

a. Date of review/estimate sheet generation date to start of CP
b. CP requirement only
c. 1 & 2
d. None of these Ans a

259. In stores Budget

a. OB plus receipt equal to Issue plus closing balance

b. OB plus issue equal to receipt plus closing Balance

c. Both 1 & 2

d. None of these Ans a

260. TOR will be increased

a. If Closing balance is increased

b. If Consumption if decreased

c. Both 1 & 2

d. None of these Ans c

CHAPTER 4

Stores COS Procedures

1 What is full form of FIFO?
(a) First in first out.
(b) First in failed out.
(c) Failed in first out.
(d) None of above.
Ans. (a)

2 What is full form of LIFO?
(a) Last in Failed out.
(b) Last in First out.
(c) Latest in First out.
(d) None of above.
Ans. (b)

3 What is full form of C.I.F.?
(a) Carriage, Insurance and Fined Asset.
(b) Carriage, Inland and Fright.
(c) Carriage, Insurance and Fright.
(d) None of above.
Ans. (c)

4 What is full form of MODVAT?
(a) Modified Value Addition Tax.
(b) Modified Value Added Tax.
(c) Modification Value Addition Tax.
(d) None of above.
Ans. (b)

5 What is full form of DGS & D?
(a) Director General Supplies and Disposal.
(b) Director General Supplier and Disposal.
(c) Director General Super and Disposal.
(d) None of above.
Ans. (a)

6 What is full form of GeM?
(a) Governor e-Marketing.
(b) Government e-Marketplace.
(c) Government e-Marketing.
(d) None of above.
Ans. (b)

7 Full form of RITES?
(a) Rail India Technical & Economic Services.
(b) Rail Indian Technical & Economic Services.
(c) Rites India Technical & Economic Services.
(d) None of above.
Ans. (a)

8 What is full form of SINT?
(a) Stares – In – Transfer.
(b) Stares – In – Transit.

(c) Subject – In – Transit.
(d) None of above.
Ans. (b)

9 Steel scrap is classified in Group No:
(a) 90
(b) 98
(c) 91
(d) 89
Ans. (b)

10 Which of the following is a technique of Inventory control in Railways?
(a) ABC Analysis.
(b) VED Analysis.
(c) FSN Analysis.
(d) None of above.
Ans. (a)

11 "Option clause" is-
(a) Option to vary ordered quantity by ± 15%
(b) Option to vary ordered quantity by ± 10%
(c) Option to vary ordered quantity by ± 30%
(d) Option to vary ordered quantity by ± 5%

Ans. (c

Q.12 Nomenclature-cum-price list includes

(a) All items of stock items

(b) All items of non stock items

(c) All items of manufacturing items

(d) None of these

(Ans : a, Para 105S)

Q.13 The duties of the COS is limited to

(a) As a disbursing officer

(b) He is required to keep any general accounts of the Stores transaction of the railway

(c) Maintain numerical records of stores in stock

(d) None of these

(Ans : c, Para 106S)

Q.14 Stores kept in the custody of Stores Department which are frequently and regularly required and whose unit cost justifies incurring inventory carrying cost are called

(a) Ordinary stores

(b) Stock items

(c) Non stock items

(d) Special stores

(Ans : b, Para 113S)

Q.15 Surplus stores are of

(a) Two kinds

(b) Three kinds

(c) Four kinds

(d) Five kinds

(Ans : a, Para 118S)

Q.16 The maximum stock that may be held at any time of ordinary stores in stock should not ordinarily exceed

(a) 40% of the issues during a year

(b) 50% of the issues during a year

(c) 60% of the issues during a year

(d) 30% of the issues during a year

(Ans : b, Para 2230S)

Q.17 A minimum and maximum limit is laid down for the quantity of stores in depot

(a) For non stock items

(b) For stock items

(c) For over stock items

(d) None of these

(Ans : b, Para 124S)

Q.18 Which is the most important source of supply in Stores department

(a) Purchase

(b) Manufactured by Railway Workshop

(c) Returned stores

(d) Transfer of stores from other Railways or departments

(Ans : a, Para 301S)

Q.19 Which is the third preference in making purchase of stores

(a) The articles which are produced in India in the form of raw materials

(b) The articles wholly or partially manufactured in India from imported material

(c) Articles of foreign manufactured held stock in India

(d) Articles of manufactured abroad which need to be specially imported

(Ans : c, Para 302S)

Q.20 The single tender system should not be adopted in the case of non-proprietory articles

(a) Exceeding Rs.4 lakh

(b) Exceeding Rs.3 lakh

(c) Exceeding Rs.5 lakh

(d) None of these

(Ans : b, Para 330S)

Q.21 The limited tender system of procurement of stores should not exceed

(a) Rs.10 lakh

(b) Rs.11 lakh

(c) Rs.12 lakh

(d) Rs.13 lakh

(Ans : a, Para 328S)

Q.22 Which tender system gives most competitive rate

(a) Single tender

(b) Open tender

(c) Limited tender

(d) b and c

(Ans : b)

Q.23 A manuscript register is maintained for the purpose of watching the incurrence of liabilities against the budget grant is called

(a) Budget Register

(b) Allocation Register

(c) Fund Register

(d) Stores Register

(Ans: c, Para 506S)

Q.24 Before placing any order or indent, a certificate regarding availability of fund is obtained from the Accounts department is called

(a) Certificate of grant

(b) Certificate of Budget order

(c) Certificate of fund

(d) None of these

(Ans : c, Para 507S)

Q.25 In the case of direct purchases by the Railway Administer, how many copies of purchase orders are prepared

(a) 4

(b) 5

(c) 6

(d) 9

(Ans : c, Para 715S)

Q.26 On correct receipt of materials, the receiving officer prepares the receipt and issue note in the

(a) Form 720S

(b) Form 719S

(c) Form 718S

(d) Form 717S

(Ans : b, Para 719S)

Q.27 On the Railways where inspection of stores is centralised, combined receipt and issue note is prepared in

(a) Ten parts

(b) Nine parts

(c) Eight parts

(d) Seven parts

(Ans : d, Para 719S)

Q.28 Railway Workshop sends the manufactured materials to Stores depots with form

(a) S-1531

(b) S-1532

(c) S-1533

(d) S-1534

(Ans : a, Para 1218S)

Q.29 What is R.O. number in Stores depot

(a) Register order number

(b) Receipt order number

(c) Rule order number

(d) None of these

(Ans : b)

Q.30 What document is prepared in duplicate to transfer stocks from one price list to another?

(a) Stores transfer returns

(b) Ordinary stores transfer returns

(c) Books transfer returns

(d) Budget transfer return

(Ans : c, Para 1259S)

Q.31 What is full form of P.L. number

(a) Purchase list

(b) Primary list

(c) Price list

(d) a & b

(Ans : c)

Q.32 In how many foils of combined requisition and issue note is prepared by an indenter for procurement of stores from depot

(a) 10 foils

(b) 08 foils

(c) 06 foils

(d) 12 foils

(Ans : c, Para 1313S)

Q.33 Combined requisition and issue note is prepared in

(a) 1317-S

(b) 1313-S

(c) 1314-S

(d) 1316-S

(Ans : b, Para 1319S)

Q.34 Which form is used for transfer of stores from one depot to another depot

(a) Form 1314S

(b) Form 1320S

(c) Form 1316S

(d) None of these

(Ans :)

Q.35 For return of stores to stare depot Advice note is prepared in which form

(a) S-1539

(b) S-1540

(c) S-1541

(d) S-1542

(Ans : a, Para 1602S)

Q.36 Advice notes for returning of stores is prepared in how many foils

(a) 9 foils

(b) 8 foils

(c) 7 foils

(d) 6 foils

(Ans : d, Para 1602S)

Q.37 Moveable surplus stores comprises items of stores which have not been issued for a period of

(a) 28 months

(b) 27 months

(c) 25 months

(d) 24 months

(Ans : d, Para 118S)

Q.38 Sale order of railway stores is prepared in

(a) S-2334

(b) S-2335

(c) S-2336

(d) S-2337

(Ans : a, Para 2334S)

Q.39 Sale order is prepared in

(a) 8 copies

(b) 7 copies

(c) 5 copies

(d) 4 copies

(Ans : d, Para 2334S)

Q.40 Priced ledger is maintained by

(a) Stores department

(b) Stores Depot

(c) Accounts department

(d) Workshop

(Ans : c)

Q.41 Stores suspense is maintained under which plan head

(a) 70

(b) 71

(c) 72

(d) 73

(Ans : b)

Q.42 Why is purchase suspense account maintained

(a) to watch the payment of stores supplied by suppliers

(b) to watch the raising of debit against consumer of stores

(c) to watch the sales of stores in depot

(d) b & c

(Ans : a)

Q.43 Credit balance of purchase suspense shows

(a) Liabilities for Railways

(b) Liabilities of purchasers

(c) Amount to be debited to consumers of stores

(d) None of these

(Ans : a)

Q.44 Debit balance of stock adjustment account is

(a) Liabilities for Railways

(b) Liabilities for Suppliers

(c) Tax liabilities

(d) None of these

(Ans :)

Q.45 An advance payment to suppliers will be shown as

(a) Credit in purchase suspense

(b) Debit in purchase suspense

(c) Credit in sales suspense

(d) Debit in sales suspense

(Ans : b)

Q.46 Balances of stock adjustment account will be finalised with the sanction of

(a) Sr.AFA/Stores

(b) Dy.FA&CAO/Stores

(c) PFA

(d) G.M.

(And : d)

Q.47 Stock adjustment account is maintained to keep the accounts of

(a) Purchase materials

(b) Scrap materials

(c) Surplus materials

(d) None of these

(Ans : d)

Q.48 Accounts of materials transferred from one department to another is watched by keeping the suspense account of

(a) SINT

(b) SAA

(c) Purchase suspense

(d) Sales Suspense

(Ans : a)

Q.49 Loss of stores in fire, theft will be debited to which account

(a) SINT

(b) SAA

(c) Purchase

(d) Sales

(Ans : b)

Q.50 Difference between book value and sale value will be accounted for in

(a) SINT

(b) SAA

(c) Stores

(d) Sales Accounts

(Ans : b)

Q.51 Global tender for procurement of stores can be called by

(a) PCMM

(b) CMM

(c) PFA

(d) b & c

(Ans : a)

Q.52 Two member tender committee will be formed for value of

(a) Rs.1 cr

(b) Rs.2 cr

(c) Rs.3 cr

(d) Rs.4 cr

(Ans : a)

Q.53 A shortage found during stock verification is

(a) Written off as a loss

(b) Recovered from the stockholder

(c) Is passed to the next incumbent if the current stockholder is transferred/ promoted

(Ans : b)

Q.54 Sale suspense is credited when

(a) Purchasers deposits money

(b) When scrap material is delivered to purchaser

(c) When material is scrapped

(d) Both (a) and (b)

(Ans : b)

Q.55 AAC means

(a) Anticipated Annual Course

(b) Actual Annual Consumption

(c) Average Annual Consumption

(d) None of the above

(Ans : c)

Q.56 Stock adjustment accounts deals with

(a) There is loss in stores items due to depreciation

(b) Quantity difference due to theft

(c) a & b

(d) None of the above

(Ans : c)

57 Finance vetting of AAC of which category items is necessary

(a) A & B only
(b) A& C only
(c) A only
(d) C only

58 Signing of PAC by PHOD/CHOD required for Stock requisitions

(a) Above Rs. 10 Lakh
(b) Above Rs. 15 Lakh
(c) Above Rs. 20 Lakh
(d) Above Rs. 25 Lakh

59 Vetting of Non-Stock Requisition for safety items required for

(a) Above Rs. 2.5 Lakh (b) Above Rs. 10 Lakh

(c) Above Rs. 15 Lakh (d) Above Rs. 20 Lakh

60. Finance vetting by JAG/SG is required for Indents to be placed on centralized procurement agencies by PCMM for value

(a) Upto Rs. 1.5 Crore (b) Above Rs. 1.5 Crore to Rs. 3.0 Crore

(c) Above Rs. 3.0 Crore to Rs. 20.0 Crore (d) Above Rs. 20 Crore

61. JAG officers (Independent charge) have power to purchase PCs on additional account per year

(a) 5 (b) 10

(c) 15 (d) 20

62. Cost ceiling amount for official Laptop (exclusive of applicable taxes) for officers in confirmed JAG and above is

(a) Rs. 45 Thousand (b) Rs. 75 Thousand

(c) Rs. 85 Thousand (d) Rs. 1 Lakh

63. The residual value of officers Laptop (including accessories) after its codal life of 4 years is

(a) 20% (b) 15%

(c) 10% (d) 5%

64. Convener of Standing Committee(s) for condemnation of M&P items including vehicles and ambulances scrap value of which is more than Rs.50,000/- is

(a) PCME (b) CWE

(c) CWM (d) Dy.CME

65. Finance vetting is required for Purchase Orders of Non Safety items other than TC items for value

(a) Above Rs. 8 Lakh (b) Above Rs. 15 Lakh

(c) Above Rs. 22 Lakh (d) Above Rs. 25 Lakh

66. On account of 100% electrification, ALCO Locomotives which are due for MLR can be declared surplus and considered for condemnation which are aged above

(a) 18 Years (b) 20 Years

(c) 22 Years (d) 24 Years

67. PHOD/CHOD may sanction award for Non-specific meritorious/outstanding work to non-gazetted staff individually upto

(a) Rs.8000/- (b) Rs.7000/-

(c) Rs.6000/- (d) Rs.5000/-

68. Revised composition of Board consists members including CRB & CEO

(a) 4 (b) 5

(c) 6 (d) 7

69. In Railways, financial appraisal of projects are most commonly done by the system

(a) Accounting Rate of Return (b) Pay Back Period

(c) Discounted Cash Flow (d) None of these

70. Applications from Railways for advances from Contingency Fund of India are sent to

(a) Finance Minister (b) Railway Minister

(c) CRB & CEO (d) MF

71. Railway Claims Tribunal have

(a) 21 branches (b) 22 branches

(c) 23 branches (d) 24 branches

Answer Key

57 c
58 d
59 b
60 b
61 a
62 c
63 c
64 d
65 a
66 a
67 d
68 b
69 c
70 d
71 a

Q.72. What is Turn Over Ratio?
(a) (Balance as on 31st of March/Total issues during the year)*100
(b) (Total issues during the year/Balance as on 31st of March)*100
(c) (Balance as on 31st of March/Total Receipts during the year)*100
(d) (Balance as on 31st of March/Total Sale during the year)*100

Q.73. What is rate of Liquidated Damage (LD) in supply contract?
(a) 2% per month or part thereof (b) ½ % per week or part thereof
(c) 2% per week or part thereof (d) 5% per month or part thereof

Q.74. What is the target for procurement from MSEs ?
(a) 10% (b) 15% (c) 20% (d) 25%

Q.75. What is the target for procurement from MSEs owned by Women?
(a) 3% (b) 4% (c) 5% (d) 20%

Q.76. What is the target for procurement from MSEs owned by SC/ST ?
(a) 3% (b) 4% (c) 5% (d) 20%

Q.77. What is the level of Store TC for JAG Officer.?
(a) Above Rs.1 crore and up to 10 crores (b) Above Rs.1crore and up to 5 crores
(c) Above Rs.50 lakhs and up to 5 crores (d) None

Q.78. Items which have not been issued from stock for Railway consumption for a period of two years are known as-
(a) Inactive items (b) Surplus items (c) Over Stock items (d) Non moving items

Q79. What is the frequency of stock verification of "B" category items by Accounts Department.?
(a) Once in 6 months (b) Once in a year (c) Once in 3 months (d) Once in 15 months

Q.80. What is the frequency of stock verification of "A" category items by Accounts Department.?
(a) Once in 6 months (b) Once in a year (c) Once in 3 months (d) Once in 15 months

Q.81. What is Free Delivery Time allowed for Depot lots?
(a) 50 days (b) 35 days (c) 55 days (d) 40 days

Q.82. What is Free Delivery Time allowed for lots of P-way scrap?
(a) 50 days (b) 35 days (c) 55 days (d) 40 days

Q.83. What is amount of EMD in scrap sale.?
(a) 10% (b) 15% (c) 20% (d) 25%

Q.84. What is free time allowed for payment of balance sale value(BSV) for sale value of lot upto 3 lakhs?
(a) 10 days (b) 15 days (c) 20 days (d) 35 days

Q.85. What is free time allowed for payment of balance sale value(BSV) for sale value of lot above 3 lakhs?
(a) 10 days (b) 15 days (c) 20 days (d) 35 days

Q.86. Time for payment of balance sale value with interest for Depot lots may be extended up to……
(a) 35 days (b) 40 days (c) 50 days (d) 55 days

Q.87. IRS Terms and Conditions Para-2900 deals with…….
(a) Consignee's right of rejection (b) Book Examination Clause
(c) Arbitration in case of dispute (d) Force Majeure Clause

Q.88. As per IRS Conditions of Contract who will appoint Arbitrator in case of dispute on a Zone/PU
(a) Member of Railway Board (b) High Court (c) GM (d) PCMM

Q.89. What is the target set by Railway Board for availability of Safety items.?
(a) 95% (b) 98% (c) 99% (d) 100%

Q.90. Stores Budget is part of which Demand….
(a) 3 (b) 4 (c) 10 (d) 16

Q.91. When a material transferred from a depot has not reached other depot, it will appear in……
(a) Store-In-Transit (SINT) (B) Stock Adjustment Account (SAA)
(c) Purchase Suspense (d) Misc. Advance Capital (MAC)

Q.92. Whose sanction is required to clear balance in Stock Adjustment Account.?
(a) PFA (b) PCMM (c) GM (d) Railway Board

Q.93. What is target of IR for earning by sale of Scrap for the Financial year 2021-22
(a) 3500 crores (b) 4000 crores (c) 4100 crores (d) 4500 crores

Q.94. Stock verification is done by:-
(a) Stores department (b) Accounts department (c) Both a & b (d) None

Q.95. The SV sheet prepared by Stock Verifier is form:-
(a) S1260 (b) S1280 (c) S1240 (d) S1220

Q.96. During stock verification, a Stock Verifier issues a stock sheet
(a) When he finds shortages (b) When he finds excesses (c) Both (d) None

Q.97. A report by an ISA/ASV detailing procedural irregularities in the maintenance of stock is called a.....
(a) Narrative Report (b) Stock Sheet (c) Stock Verification Report (d) Stock Inspection Report

Q.98. Stock verification by Accounts refers to..
(a) Verification of physical stock vis-à-vis book balance done by executive department
(b) Verification of physical stock vis-à-vis book balance done by Accounts department Stock Verifiers
(c) Verification of physical stock vis-à-vis book balance done by Stores department.
(d) Either a or b

Q.99. Balance Sale Value is a term in Auction that refers to..
(a) Balance payment to be made after winning the bid
(b) Balance payment that has to be made within 40 days of the bid
(c) Both a & b
(d) None

Q.100. Reverse Auction is a term used to mean
(a) Bids placed by purchaser of Railway scrap

(b) Bids placed by Railway during purchase in IREPS
(c) Bids of Railway suppliers during purchase of materials in IREPS
(d) None of these

Q.101. A shortage found during Stock Verification is..
(a) Written off as a loss (b) Recovered from the stockholder
(c) Is passed on to the next incumbent if the current stockholder is promoted (d) None

Q.102. Option clause in Stores contracts enables Railway to place an order of……% above or below
the PO quantity.
(a) 25% (b) 30% (c) 35% (d) 40%

Q.103. Option clause is applicable on stores tenders of value
(a) More than 50 lakhs (b) Less than 50 lakhs
(c) More than 75 lakhs (d) Less than 25 lakhs

Q.104. AAC means…
(a) Actual Average Consumption (b) Average Annual Consumption
(c) Anticipated Annual Course (d) None of the above

Q.105. IMMS means..
(a) Integrated Material Manager Information System
(b) Integrated Material Management Information System
(c) Indian Material Management System
(d) All of the above

Q.106. IREPS means..
(a) Indian Railway E-Procurement System
(b) Indian Railway E-Purchase System
(c) Indian Railway Engineering and Personnel Services
(d) All of the above

Q.107. UDM means..
(a) Unique Device Maintenance (b) User Depot Management
(c) User Depot Module (d) All of the above

Q.108. IPAS means..
(a) Integrated Payroll and Accounting Services (b) Integrated Payroll and Accounting System
(c) Integrated Payment Access System (d) All of the above

Q.109. MSOP means..
(a) Modified Schedule of Power (b) Model Schedule of Power
(c) Modern Schedule of Power (d) All of the above

Q.110. GEM means..
(a) Government E-Marketing (b) Government E-Marketplace
(c) Government E-Market (d) All of the above

Q.111. IRS condition means..
(a) Indian Railway Store condition (b) Indian Railway Stock condition
(c) Indian Railway Standard condition (d) All of the above

Q.112. GCC means..
(a) Government Contract Condition (b) Government Condition of Contract
(c) General Condition of Contract (d) General Cash Counting Machine

Q.113. TWFA means..
(a) Transfers With Financial Adjustments (b) Transfers Without Financial Adjustments
(c) Both a & b (d) All of the above

Q.114. PAC items means..
(a) Propriety Article Certificate (b) Permanent Article Certificate
(c) Public Accounting Committee (d) All of the above

Q.115. OEM means..
(a) Original Equipment Manufacturer (b) Only Equipment Manufacturer
(c) Office Emergency Module (d) All of the above

Q.116. NSIC means..
(a) National Scientific Industries Corporation (b) National Smart Industries Corporation
(c) National Small Industries Corporation (d) All of the above

Q.117. MSME means..
(a) Medium Scale and Small Enterprises (b) Micro Scale and Medium Enterprises
(c) Micro Small and Medium Enterprises (d) All of the above

Q.118. MII policy means..
(a) Make In Indonesia policy (b) Make In India policy
(c) Modern In India policy (d) All of the above

Q.119 EAC means..
(a) Estimated Average Consumption (b) Estimated Annual Consumption
(c) Estimated Advance Consumption (d) All of the above

Q.120. PVC means..
(a) Purchase Value Certificate (b) Propriety Variation Clause
(c) Price Variation Clause (d) All of the above

Q.121. RDSO means..
(a) Research Development and Standards Organization
(b) Research Designs and Standards Organization
(c) Railway Designs and Standards Organization
(d) All of the above

Q.122. RITES means..
(a) Rail India Technical and Economic Service (b) Rail Industry Technical and

Economic Service
(c) Rail India Technical and Electronics Service (d) All of the above

Q.123. SFC means..
(a) Standard Fuel Consumption (b) Special Fuel Consumption
(c) Specific Fuel Consumption (d) All of the above

Q.124. GTKM means..
(a) Gross Total Kilometer (b) Gross Tonne Kilometer
(c) Grand Total Kilometer (d) All of the above

Q.125. RDI means..
(a) Railway Depot Installation (b) Railway Diesel Installation
(c) Railway Development Industry (d) All of the above

Q.126. TCS means..
(a) Tax Collected at Source (b) Tax Collected at Services
(c) Tax Collection at Source (d) All of the above

Q.127. HSD means..
(a) High Standard Diesel (b) High Speed Diesel
(c) High School Document (d) All of the above

Q.128. GST means..
(a) Goods and Service Tax (b) Goods and Services Tax
(c) Government Services Tax (d) None

Q.129. IGST means..
(a) Indian Goods and Services Tax (b) Integrated Goods and Services Tax
(c) Integrated Government and Services Tax (d) All of the above

Q.130. FIFO means..
(a) First In First Open (b) First In First Out (c) Fast In Fast Out (d) Fast In First Open

Q.131. Receipts Note is issued for material received through..
(a) Store Depot (b) Direct Purchase (c) Transfer of Material (d) None of these

Q.132. The salary of SSO of Stores Accounts will be chargeable to:-
(a) PU 27 (b) PU 28 (c) PU 01 (d) PU 99

Q.133. In Store bills, Advance payment can be made upto..
(a) 50% (b) 75% (c) 95% (d) 98%

Q.134. For purchase made through GeM, billing is done
(a) On GeM portal itself (b) On GeM portal and linked to IPAS
(C) On IPAS which gets receipt details from IREPS (d) None

Q.135. During Advance Payment of Stores bills, which head will be debited?
(a) Purchase Suspense (b) Stock (c) Cheques and Bills (d) Store in

Transit (SINT)

Q.136. When Advance Payment is made to a supplier the purchase suspense is…
(a) Credited (b) Debited (c) No entry made (d) None of the above
Q.136. Debit balance in Purchase Suspense indicates
(a) Material received but bills not paid (b) Bills paid but material not received
(c) Both a & b (d) None of the above

Q.137. Credit balance in Purchase Suspense indicates
(a) Material received but bills not paid (b) Bills paid but material not received
(c) Both a & b (d) None of the above

Q.138. Sales Suspense is credited when
(a) Purchaser deposits money (b) When scrap material is delivered to supplier
(c) When material is scrapped (d) None of the above

Q.139. When material enters Stock, the accounting entry is..
(a) Stock Debit, Cheques and Bills Credit (b) Stock Debit, Bank Credit
(c) Cheques and Bills Debit, Stock Credit (d) Stock Debit, Purchase Suspense Credit

Q.140. Purchase of HSD oil (Basic price) is provided for under
(a) Demand 10 (b) PH 71 (C) Both a & b (d) None

Q.141. When Fuel bills are passed, the Basic price and Tax are charged to
(a) Fuel Suspense (PH 71) and Demand 10 respectively (b) To Fuel Suspense only
(c) Demand 10 and Fuel Suspense respectively (d) To Demand 10 only

Q.142. In Fuel Accounting, a Zonal Railway receives
(a) Debits for its locos fuelled in other Railways (b) Credits for miles earned by its locos
(c) Both a & b (d) None of the above

Q.143. To deal with Suspense in Stores, which software would you go to?
(a) IREPS (B) IPAS (C) E-Recon (d) IMMS
Q.144. Sales suspense is maintain because
(a) To watch over delivery of auctioned material against amount received
(b) To ensure correct recovery of due amounts
(c) To ensure excess delivery is not made
(d) None of the above

Q.145. Purchase of services on GeM can be made by
(a) Any department (b) Only Store Department (c) Both a & b (d) None

Q.146. Purchase of Stock items are initially booked to
(a) Store Suspence (b) Workshop Manufacturing Suspence
(c) PU-27 Material Stock (d) PU-28 Direct Purchase

Q.147. Railway material received from supplier are inspected on specified terms and conditions by..

(a) RDSO (b) RITES (c) Consignee (d) All of the above

Q.148. Plan Heads 71 (PU 71) contains.
(a) Only Stock Suspense (b) Only Purchase Grant
(c) WMS (d) All Stock, including Suspense

Q.149 Plan Heads 72 (PU 72) contains.
(a) Only Stock Suspense (b) WGR
(c) WMS (d) None of the above

Q.150. In Store Budget, 'Issues to Revenue' is linked with
(a) PU 27 of Demand 10 (b) PU 27 of all demands
(c) PU 27 of Demand 5,6 and 7 (d) None of the above

Q.152. SMS in Stores means:-
(a) Store Management Service (b) Stores Monthly Supply
(c) Stores Monthly Summary (d) Suspense Management System

Q.153. Stores Monthly Summary covers
(a) All material received in the depots (b) Material issued on sale basis
(c) Material transferred between depots (d) All of the above

Q.154. The FDR submitted by supplier for security deposit should be addressed in favour of:--
(a) GM (b) PFA (c) PCMM (d) None of the above

Q.155. The role of Accounts Department w.r.t. paper security deposited in form of SD is of:--
(a) Consignee (b) Indentor (c) Custodian (d) None of the above

Q.156. TDS is deducted when the PO value is above:-
(a) 1 Lakh (b) 1.5 Lakh (c) 2 Lakh (d) 2.5 Lakh

Q.157 In case of supplier is Govt. department the TDS deducted for supply of Stock item well be:-
(a) 1 % (b) 1.5 % (c) 2 % (d) 0 %

Q.158. TDS is deducted at what percentage in stock items bills:-
(a) 2 % (b) 1.5 % (c) 1 % (d) 2.5 %

Q.159. Accepting Authority for TC above Rs. 1 crore and upto 10 crore will be:-
(a) AGM (b) CMM (c) Dy.CMM (d) GM

Q.160. Total member in a TC above 50 Lakhs upto 1 crore will be:-
(a) 3 (b) 2 (c) 4 (d) 5

Q.161. For approval of AAC of A, B and C category items vetting in HQ Finance is required only for:-
(a) A Category (b) B Category (c) A & B Category (d) A, B and C Category

Q.162. The Standard classification of Stores has been done in IR code for store department Vol.-I under para:-
(a) 201 (b) 301 (c) 401 (d) 501

Q.163. Items for store where there is regular turnover caused by a constant demand and which are
Stored by stores department in depot are called:-
(a) Ordinary Stores (b) Emergency Stores(c) Special Stores (d) Surplus Stores

Q.164. In which PU the cost of direct purchases are booked:-
(a) PU 27 (b) PU 28 (c) PU 32 (d) PU 99

Q.165. Erstwhile demand number 10 is used for booking of:-
(a) Fuel (b) Rolling Stock (c) Traffic (d) New Lines

Q.166. What is the codal life of ICF coaches:-
(a) 25 years (b) 30 years (c) 35 years (d) 40 years

Q.167. Which of the following fund is used for replacement of over aged asset:-
(a) DF (b) Capital (c) DRF (d) OLWR

Q.168. If store is classified as dead surplus store then:-
(a) It is not utilized in past 24 months. (b) It will not be utilized in next 24 months.
(c) Both a & b (d) Only a

Q.169. The final booking of stock items is done under revenue head:-
(a) PU 27 (b) PU 28 (c) PU 32 (d) PU 99

Q.170. Which of the following analysis is a part of Inventory Control:-
(a) V.E.D (b) A.B.C (c) F.O.R. (d) Both a & b

Q.171. If terms and condition in PO to be changed then:-
(a) Fresh PO is issued. (b) Modification advice is issued
(c) Cancellation advise is issued (d) None of the above

Q.172. The document required for 100% payment from consignee for stock item is :-
(a) Receipt Note (b) Consignee receipt and acceptance certificate (c) PO (d) All

Q.173. For paying enhanced tax rates the clause which should be applicable is:-
(a) Price Variation Clause (b) Statutory Variation Clause
(c) Option Clause (d) Splitting Clause

Q.174. When PSC sleepers is supplied by authorized firm to private party they pay:-

(a) Inspection Charges to Railway (b) Liquidated damages to Railway
(c) Compensation to Railway (d) All of the above

Q.175. Security Deposit(SD) from successful tender should be received in purchase office within..
(a) 30 days (b) 21 days (c) 15 days (d) 10 days

Q.176. A two packet system of purchase ensures that
(a) The tender committee is not influenced only by the price bid
(b) The technical qualification of the tenderers is the primary criteria for selection of tenders
(c) Both a & b
(d) None of the above

Q.177. A two packet system is tendering means
(a) There are two stages of evaluation, technical and financial
(b) The tenderer submits only technical bid at first
(c) The technical bid is evaluated first
(d) Both a and c

Q.178. Stores Tendering is done on:-
(a) IREPS (b) IPAS (c) E-Recon (d) IMMS

Q.179. EMD exemption is given to the following categories of tenderers:-
(a) MSMEs registered with NSIC (b) MSMEs registered with DIC
(c) RDSO approved firms (d) All of the above

Q.180. Purchase preference available to tenderers with Make in India certification is:-
(a) 20 % (b) 25 % (c) 30 % (d) 50 %

Q.181. Purchase preference to tenderers who have MSME certification is:-
(a) 20 % (b) 25 % (c) 30 % (d) 50 %

Q.182. Security deposit is to be deposited in which of the following forms?
(a) Cheques (b) Demand Draft (c) Deducted from his first bill (d) b & c

Q.183. Performance Bank Guarantee can be returned to the supplier
(a) On passing the final bill (b) On certification of satisfactory work completion by the consignee
(c) Both a & b (d) None of the above

Q.184. Option clause in Stores contracts enables Railway to place an order of 30% above or below
The PO quantity..
(a) Railway can enforce this quantity (b) Supplier can request this additional quantity
(c) Railway has to take supplier's consent (d) A separate negotiation has to be done for this Qty

Q.185. Direct Acceptance of tenders means

(a) Stores Officer can place order on the firm without tender
(b) Stores Officer can place order on the firm without tender Committee
(c) Stores Officer can place order on the firm on quotation basis
(d) Stores Officer can place order on the firm with Finance concurrence

Q.186. Stores tenders are governed by:-
(a) IRS Condition of Contract (b) General Condition of Contract (c) Both a & b
(d) None

Q.187. The difference between Sale Value and Book Value of a scrap item will be booked to:-
(a) Stock Adjustment Account (b) Sales Suspense
(c) Remittance into Bank (d) Sundry Earning

Q.188. Vetting of which category items has been discontinued in model SOP 2018.
(a) A & B category (b) B & C category (c) Both a & b (d) None

Q.189. Certain Non-Stock requisitions need not vetted.
(a) If they are part of Detailed Estimate (b) If they are below 10 Lakhs
(c) If they are non-PAC items (d) None of the above

Q.190. If only one offer is received in an open tender..
(a) Tender should be discharged (b) Tender should be accepted
(c) Item should be retendered (d) Above a & c

Q.191. Stock Adjustment Account deals with
(a) There is value difference due to market fluctuation
(b) Quantity difference due to stock verification
(c) Both a & b
(d) None of the above

Q.192. Store-in-transit (SINT) is a suspense head which monitors
(a) Material transferred to other Zone
(b) Material transferred from depot to depot in the same Zone
(c) Material transferred to user depot
(d) None of the above

Q.193. Spot purchase can be made
(a) With concurrence of PFA and sanction of GM/AGM
(b) With concurrence of PFA and sanction of PHOD
(c) With approval of Railway Board
(d) With concurrence of associate finance and sanction of DRM

Q.194. What % of Net Procured Quantity(NPQ) in regular supplied tenders can be ordered to
Development Vendor?
(a) Upto 10% (b) Upto 20% (c) Upto 25% (d) Upto 30%

Q.195. From which kind of vendor can LD not be taken in case of late supply?

(a) Approved Vendor (b) Developmental Vendor
(c) Where Tender conditions contains not imposing of LD (d) Both b & c

Q.196. In supply tender if price differential between L-1 & L-2 is more than 3% and upto 5% then
Quantity distribution ration between L-1 & L-2 will be
(a) 60:40 (b) 50:50 (c) 65:35 (d) 70:30

Q.197. Power to close items under Part-I of the Railway Board Inspection Report of Stores Accounts of a zonal railway lies with:-
(a) GM (b) PFA (c) Dy.FA&CAO (d) None of the above

Q.198. How many budgetary reviews are conducted in a financial year:-
(a) August Review, Revised Estimates, Final Modification-3
(b) August Review, Revised Estimates, Budget Estimates, Final Modificaton-4
(c) Revised Estimates Budget Estimates, Final Modification-2
(d) Revised Estimates, Budget Estimates, Final Modification-3

Q.199. Stores Monthly Summary(SMS) is prepared for:-
(a) Stock item (b) Non-Stock item (c) Both a & b (d) None of the above

Q.200. Single tender can be called in case of PAC where it is certified that
(a) Similar article is not manufactured by any other firm
(b) Such an article not manufactured in India
(c) The firm has patented that article
(d) The firm is the OEM

Q.201. Specific Fuel Consumption (SFC) is quantity of Fuel consumed per:-
(a) 1000 GTKM (b) 1000 NTKM (c) 100 GTKM (d) 100 NTKM

Q.202. What is upper limit for levy of Liquidated Damage (LD) in supply contract?
(a) 2% (b) ½ % (c) 10% (d) 5%

72	**a**	**97**	**a**	**122**	**a**	**147**	**a**	**172**	**a**	**197**	**b**
73	**b**	**98**	**b**	**123**	**c**	**148**	**d**	**173**	**b**	**198**	**c**

74	**d**	**99**	**c**	**124**	**b**	**149**	**d**	**174**	**a**	**199**	**a**
75	**a**	**100**	**c**	**125**	**b**	**150**	**c**	**175**	**b**	**200**	**a**
76	**b**	**101**	**b**	**126**	**a**	**151**	**b**	**176**	**c**	**201**	**a**
77	**a**	**102**	**b**	**127**	**b**	**152**	**c**	**177**	**d**	**202**	**c**
78	**b**	**103**	**c**	**128**	**b**	**153**	**d**	**178**	**a**		
79	**b**	**104**	**b**	**129**	**b**	**154**	**b**	**179**	**d**		
80	**a**	**105**	**b**	**130**	**b**	**155**	**c**	**180**	**d**		
81	**d**	**106**	**a**	**131**	**a**	**156**	**d**	**181**	**b**		
82	**a**	**107**	**c**	**132**	**c**	**157**	**d**	**182**	**d**		
83	**a**	**108**	**b**	**133**	**d**	**158**	**a**	**183**	**c**		
84	**a**	**109**	**b**	**134**	**b**	**159**	**b**	**184**	**a**		
85	**b**	**110**	**b**	**135**	**a**	**160**	**b**	**185**	**b**		
86	**a**	**111**	**c**	**136**	**b**	**161**	**a**	**186**	**a**		
87	**c**	**112**	**c**	**137**	**b**	**162**	**a**	**187**	**a**		
88	**c**	**113**	**b**	**138**	**a**	**163**	**a**	**188**	**b**		
89	**d**	**114**	**a**	**139**	**a**	**164**	**b**	**189**	**a**		
90	**d**	**115**	**a**	**140**	**d**	**165**	**a**	**190**	**b**		
91	**a**	**116**	**c**	**141**	**b**	**166**	**a**	**191**	**c**		
92	**c**	**117**	**c**	**142**	**a**	**167**	**c**	**192**	**b**		
93	**c**	**118**	**b**	**143**	**c**	**168**	**c**	**193**	**a**		
94	**c**	**119**	**b**	**144**	**b**	**169**	**a**	**194**	**b**		
95	**a**	**120**	**c**	**145**	**a**	**170**	**d**	**195**	**d**		
96	**c**	**121**	**b**	**146**	**a**	**171**	**b**	**196**	**c**		

203. In Store bills, Advance payments can be made upto
(A) 50%
(B) 75%
(C) 95%
(D) 98%

204 RO Bills section deals with:
(A) Balance payment after confirming receipt of material
(B) Payment of 100% bill
(C) Both a and b
(D) None of the above

205 Stock verification by accounts refers to
(A) Verification of physical stock vis -a -vis book balance done by executivedepartment
(B) Verification of physical stock vis -a -vis book balance done by Accountsdepartment Stock Verifiers
(C) Verification of physical stock vis -a -vis book balance done by Stores department
(D) Either a or b

(E) Either b or c

206 During stock verification, a Stock Verifier issues a stock sheet
(A) When he finds shortages
(B) When he finds excesses
(C) Either of the above

207 A report by an ISA/ ASV detailing procedural irregularities in the maintenanceof stock is called a
(A) Narrative Report
(B) Stock sheet
(C) Stock Verification report
(D) Stock Inspection Report

208 A shortage found during Stock Verification is
(A) Written off as a loss
(B) Recovered from the Stockholder
(C) Is passed on to the next incumbent if the current stockholder is promoted
(D) None of the above

209 Balance Sale Value is a term in Auction that refers to
(A) Balance payment to be made after winning the bid
(B) Balance payment that has to be made within 40 days of the bid
(C) Both the above
(D) None of the above

210 Reverse Auction is a term used to mean
(A) Bids placed by purchaser of Railway scrap
(B) Bids placed by Railway during purchase in IREPS
(C) Bids of Railway suppliers during purchase of materials in IREPS

211 None of the above-auction happens when Railway sells scrap; Reverse Auction happens
(A) When Railway counters purchaser's bid
(B) When Suppliers bid to become L1
(C) When Railway counters suppliers bids
(D) None of the above

212 When does Railways use a 2 packet system for purchases?
(A) When the purchase value is more than 50 lakhs
(B) When the item is being purchased for the first time
(C) When there is a global tender
(D) None of the above

213 A two packet system of purchase ensures that
(A) The tender committee is not influenced only by the price bid
(B) The technical qualifications of the tenderers is the primary criteria for selectionof tenders
(C) Both of the above
(D) None of the above

214 A two packet system of tendering means
(A) There are two stages of evaluation , technical and financial
(B) The tenderer submits only technical bid at first
(C) The technical bid is evaluated first
(D) a and b
(E) a and c

215 When material enters Stock, the accounting entry is
(A) Stock Debit,Cheques and Bills Credit
(B) Stock Debit, Bank Credit
(C) Cheques and Bills Debit, Stock Credit
(D) Stock Debit, Purchase Suspense Credit

216 PH 71 contains
(A) Only Stock Suspense
(B) Only Purchase Grant
(C) WMS
(D) All Stock, including Suspenses

217 PH 72 contains
(A) Stock Suspense
(B) WGR
(C) WMS
(D) None of the above

218 Purchase of HSD oil (Basic Price) is provided for under
(A) Demand 10
(B) PH 71
(C) Both
(D) Neither

219 When fuel bills are passed, the Basic price and Tax are charged to
(A) Fuel Suspense (PH 71) and Demand 10 respectively
(B) Demand 10 and Fuel Suspense respectively
(C) To Fuel Suspense only
(D) To Demand 10 only

220 In Fuel Accounting, a zonal Railway receives
(A) Debits for its locos fuelled in other Railways
(B) Credits for miles earned by its locos
(C) Both
(D) Neither a or b

221 Debit balance in Purchase Suspense indicates
(A) Material received but bills not paid
(B) Bills paid but material not received
(C) Either a or b
(D) Neither a or b

222 Credit balance in purchase Suspense indicates
(A) Material received but bills not paid

(B) Bills paid but material not received
(C) Either a or b
(D) Neither a or b

223 Sales Suspense is credited when
(A) Purchaser deposits money
(B) When scrap material is delivered to supplier
(C) When material is scrapped
(D) Both a and b

224 Stores budget is a 'derived' budget because
(A) Stores department does not have its own budget
(B) Stores department budgets for all other departments
(C) All revenue and workshop stock items requirements are compiled in Storesbudget
(D) All of the above

225 In Stores budget, ' Issues to Revenue ' is linked with
(A) PU 27 of Demand 10
(B) PU 27 of all demands
(C) PU 27 of Demands 5,6,and 7

226 In WMS Budget, 'Issues to Stores' means
(A) Material manufactured by workshop to be stocked in depot
(B) Material returned by shop floor as it is excess
(C) Material got from other depots in cases of shortage

227 For purchases made through GeM, billing is done
(A) On GeM portal itself
(B) On GeM portal and linked to IPAS
(C) On IPAS which gets receipt details from IREPS

228 Force Majeure Clause, in certain 'Acts of God' situations, allows parties to
(A) Defer performance of their contractual obligations
(B) End the contract without financial repercussions on either side
(C) Both
(D) Neither

229 To deal with Suspenses in Stores, which software would you go to?
(A) IMMS
(B) IPAS
(C) E-Recon
(D) IREPS

230 Stores Tendering is done on
(A) IREPS
(B) IMMS
(C) Both the above
(D) IPAS

231 EMD exemption is given to the following categories of tenderers:
(A) MSMEs registered with DIC
(B) MSMEs registered with NSIC
(C) RDSO approved firms
(D) All of the above
(E) A and b

232 Make in India Policy stipulates that complete purchase shall be made only fromlocal firms
(A) If tender value is less than 50 lakhs
(B) If tender value is more than 50 lakhs
(C) If tender value is less than 25 lakhs
(D) If tender value is more than 25 lakhs

233 Purchase preference available to tenderers with Make in India certification is
(A) 25%
(B) 28%
(C) 45%
(D) 50%

234 If a tenderer who is L2 has Make in India certification,
(A) He is awarded 50% quantity if he matches the price of L1.
(B) He is awarded 50% quantity at his own rate
(C) He is awarded 100% quantity if he matches the price of L1.
(D) He is awarded 100% quantity at his own rate

235 Purchase preference to tenderers who have MSME certification is
(A) 20%
(B) 25%
(C) 30%
(D) 50%

236 Maximum amount of EMD to be taken from a tenderer irrespective of value oftender is
(A) Rs. 10 lakhs
(B) Rs. 30 lakhs
(C) Rs. 35 lakhs
(D) Rs. 50 lakhs

237 Security Deposit is to be deposited in which of the following forms?
(A) Cheque
(B) Demand Draft
(C) Deducted from his first bill
(D) a and b
(E) b and c

238 Performance Bank Guarantee can be returned to the supplier
(A) On passing the final bill
(B) On certification of satisfactory work completion by the consignee
(C) Neither
(D) Either

239 Option Clause in Stores contracts enables Railway to place an order of 30%above or below the PO quantity
(A) Railway can enforce this quantity
(B) Supplier can request this additional quantity
(C) Railway has to take supplier's consent
(D) A separate negotiation has to be done for this quantity

240 Option Clause in Stores contracts enables Railway to place an order of ---%above or below the PO quantity
(A) 25%
(B) 30%
(C) 35%
(D) 40%

241 Direct Acceptance of tenders means
(A) Stores Officer can place order on the firm without tender
(B) Stores Officer can place order on the firm without Tender Committee
(C) Stores Officer can place order on the firm on quotation basis
(D) Stores Officer can place order on the firm with finance concurrence

242 Option Clause is applicable on Stores tenders of value
(A) More than 50 lakhs
(B) Less than 50 lakhs
(C) More than 75 lakhs
(D) Less than 25 lakhs

243 Reverse Auction is compulsory in tenders of value
(A) More than 50 lakhs
(B) Less than 50 lakhs
(C) More than 25 lakhs
(D) Less than 25 lakhs

244 Two packet system is compulsory in Stores tenders of value
(A) More than 50 lakhs
(B) Less than 50 lakhs
(C) More than 25 lakhs
(D) Less than 25 lakhs

245 Stores tenders are governed by
(A) IRS Conditions of Contract
(B) GCC
(C) Both
(D) Neither

246 During Advance Payment of Stores bills, which head will be debited?
(A) Purchase Suspense
(B) Stock
(C) Cheques and Bills
(D) SIT(DT)

247 'Stock' will be debited
(A) On passing of Advance bill
(B) On passing of RO bill
(C) After preparation of RO
(D) On receipt of a debit from other zones

248 SMS in Stores means
(A) Store Management Service
(B) Stores Monthly Supply
(C) Stores Monthly Summary
(D) Suspense Management System

249 Stores Monthly Summary covers
(A) All material received in the depots
(B) Material Issued on Sale basis
(C) Material transferred between depots
(D) All of the above

250 The difference between Sale Value and Book value of a scrap item will bebooked to
(A) Stock Adjustment Account
(B) Sundry Earning
(C) Remittance into Bank
(D) Sales Suspense

251 Turnover Ratio in Stores is calculated as
(A) Total Issues /Closing Balance*100
(B) Closing Balance/Total Issues*100
(C) Closing Balance /Total Receipt*100
(D) Total Receipt /Closing Balance*100

252 Deduct Entry in Stores Budget refers to
(A) Deducting 'Issues to Workshop' from Stores Budget
(B) Deducting 'Receipts from Workshop' from Stores Budget
(C) Deducting 'Issues to Workshop' from Workshop Budget
(D) Deducting 'Receipts from Workshop' from Workshop Budget

253 Deduct Entry in Stores Budget is operated
(A) To prevent double budgeting in Demand 16
(B) Because both Workshop and Stores Suspenses are part of Capital Suspense
(C) Neither a or b
(D) Both a and b

254 AAC Means
(A) Actual Annual Consumption
(B) Average Annual Consumption
(C) Anticipated Annual course
(D) None of the above

255 Vetting of which category items has been discontinued in model SOP 2018.
(A) A&B

(B) B&C
(C) None of the above

256 Certain Non-Stock requisitions need not vetted.
(A) If they are part of a Detailed Estimate
(B) If they are below 10 Lakhs
(C) If they are non-PAC items.
(D) None of the above

257 Single tender can be called in case of PAC where it is certified that
(A) Similar article is not manufactured by any other firm
(B) Such an article not manufactured in India
(C) The firm has patented that article
(D) The firm is the OEM

258 Purchase of services on Gem can be made ley
(A) Any department
(B) Only Store department
(C) Both
(D) None

259 Limited tenders in Stores may be called from
(A) Registered Approved Suppliers for that item only
(B) Any vendors
(C) From a Single firm
(D) None of the above

260 If only one offer is received in an open tender
(A) Tender should be discharged
(B) Tender should be accepted
(C) Item should be retendered
(D) A&C

261 Sales Suspense is maintain because
(A) To watch over delivery of auctioned material against amount received
(B) To ensure correct recovery of due amounts
(C) To ensure excess delivery is not made
(D) None of above

262 Stock adjustment account deals with
(A) there is value difference due to market fluctuation
(B) Quantity difference due to stock verification
(C) a & b
(D) None of the above

263 SIT (DT) is a suspense which monitors
(A) Material transferred to other Zone
(B) Material transferred from depot to depot in the same Zone
(C) Material transferred to user depot
(D) None of the above

264 The delivery period in supply contract shall be reckoned
(A) From the date of issue of purchase order
(B) From the date of issue of advance PO/Letter of advance
(C) Both A & B
(D) By the discretion of competent authority of purchaser department

265 Recovery of liquidated damage shall be levied
(A) at the rate of 1% of the price of the store per week and max 5%
(B) at the rate of 2% of the price of the store per week and Max 10%
(C) At the rate of 1/2% of the price of the store per week and max 10%
(D) At the rate of 2% of the price of the store per month and max 5%

266 Spot purchase can be made
(A) With concurrence of PFA and sanction of GM/AGM
(B) With concurrence of PFA and sanction of PHOD
(C) With approval of Railway Board
(D) With concurrence of associate finance and sanction of DRM

267 30% option clause should be incorporated in supply contract to
(A) Fulfil the additional requirement
(B) To reduce outdated stock
(C) Both A & B
(D) None of the above

268 What % of Net Procured Quantity in regular supplied tenders can be ordered todevelopmental vendors?
(A) upto 10%
(B) upto 20%
(C) upto 5%
(D) upto 25%

269 From which kind of vendor can LD not be taken in case of late supply?
(A) Approved vendor
(B) Developmental vendor
(C) Where Tender conditions contains not imposing of LD
(D) Both B & C

270 In supply tender if price differential between L-1 & L-2 is more than 3% andupto 5% then quantity distribution ratio between L-1 & L-2 will be
(A) 60:40
(B) 50:50
(C) 65:35
(D) 70:30

271 SD from successful tender should be received in purchase office within ……days
(A) 30
(B) 21

(C) 15
(D) 10

272 Out turn statement Part-II shows out lay
(A) On works in progress
(B) On completed work order awaiting adjustment
(C) Both A & B
(D) Adjustable during the month

273 Provident fund contributions to shop staff to be classified as
(A) Shop on cost
(B) General on cost
(C) Proforma on cost
(D) Administrative on cost

274 Depreciation of workshop plant and building is classified as
(A) Shop on cost
(B) General on cost
(C) Profoma on cost
(D) None of the above

275 Workshops on Railways are
(A) Production workshop
(B) Repair and maintenance workshop
(C) Both of the above
(D) None of above

276 WGR is maintained in
(A) Railway division
(B) Railway workshop account
(C) Construction account
(D) None of the above

277 The attendance is recorded in the gate attendance card at
(A) Gate
(B) Shop
(C) Time office
(D) The time book

278 Each workshop employee records his attendance daily through GA Card
(A) Once
(B) Twice
(C) Thrice
(D) Four times

279 Time/Tally sheets are evaluated on the basis of
(A) Rate of Pay
(B) Actual Wages drawn
(C) Average labour rate
(D) None of the above

280 The difference between time/tally sheet and labour Pay

sheet on average rate isallocated to
(A) General on cost
(B) Shop on cost
(C) Proforma on cost
(D) None of the above

281 Proforma on cost charges are levied on works executed for
(A) Other government department
(B) Store Department
(C) POH of other Railway
(D) All of the above

282 Work orders which conform to Revenue Accounting Classification and remainunchanged from year to year are called
(A) On cost work order
(B) Manufacturing work order
(C) A Revenue Standing work order
(D) None of the above

283 Cost of defect and spoilt work in experimental work is allocated to
(A) General of cost
(B) Proforma of cost
(C) Shop on cost
(D) None of the above

284 Match the following production units with location:-
(A) DLW i) Chennai
(B) RCF ii) Bengaluru
(C) RWF iii) Kapurthala
(D) ICF iv) Varanasi

285 For paying enhanced tax rates the clause which should be applicable is:-
(A) Price variation clause
(B) Statutory Variation clause
(C) Option clause
(D) Splitting clause.

286 The rate for deduction of liquidated damages is :
(A) 0.5 % per week of delay
(B) 01 % per month of delay
(C) 02 % per week of delay
(D) 0.5 % per month of delay

287 Purchase of stock items are initially booked to
(A) Stores suspense
(B) Workshop Manufacturing Suspense
(C) PU-27 Material Stock
(D) PU-28 Direct Purchase.

288 The post of Financial Commissioner Railways will now be called as:-
(A) CEO (Finance)

(B) Member (Finance)
(C) Member (Accounts)
(D) Member (Business Development)

289 The proposal sent by Zonal Railway to Railway Board for specific need ofRolling Stock is called:-
(A) Rolling Stock programme
(B) Itemized Rolling Stock programme.
(C) Capital Budget.
(D) None of the above.

290 When advance payment is made to a supplier the purchase is :-
(A) Credited
(B) Debited
(C) No Entry made
(D) None of the above.

291 When PSC sleepers is supplied by authorised firm to private party they pay
(A) Inspection Charges to Railways.
(B) Liquidated damages to railway.
(C) Compensation to railway.
(D) All of the above.

292 Account Current which complies with Government Account is called :-
(A) Finance account
(B) Commercial account
(C) Capital account
(D) Revenue Account

293 EMD for stores contracts for tender valued 15 lakhs is :-
(A) 2% of Estimated value max 20 lakhs.
(B) 1% of Estimated value max 20 lakhs.
(C) 2% of Estimated value max 10 lakhs.
(D) 1% of Estimated value max 10 lakhs.

294 Which of the following statements are correct?

The stock adjustment account is operated to for recording differences arisingout of :-

a. Variation in stock noticed on account of Stock Verification or DepartmentalStock Verification.
b. Changes in Price of stock purchased from market or manufactured atworkshop.
c. Difference in book value and actual value realised on Scrap sale
d. Rounding off

(A) only I and ii are correct
(B) only I, ii and iii are correct
(C) all are correct
(D) only I and iii are correct

295 The SMS is prepared for:

(A) Stock item
(B) Non stock item
(C) Both a & b.
(D) None of the above.

296 The document required for 100% payment from consignee for stock item is
(A) Receipt note.
(B) DDR.
(C) Consignee receipt and acceptance certificate.
(D) All of the above.

297 PH 22 of railway is used for:-
(A) Rolling stock.
(B) Leased asset payment Capital component
(C) Leased asset payment of interest component
(D) IRFC charges.

298 If terms and condition in PO to be changed then:-
(A) Fresh PO is issued.
(B) Modification advice is issued.
(C) Cancellation advise is issued.
(D) above c) then a) is issued.

299 Which of the following analysis is a part of Inventory Control :-
(A) F.O.R
(B) A.B.C
(C) T.A.N
(D) all of the above.

300 The final booking of stock items is done under revenue head:-
(A) PU 27
(B) PU 28
(C) PU 32
(D) PU 99.

301 POH cost of material for home railway rolling stock will be booked under :-
(A) PU 34
(B) PU 35
(C) PU 63
(D) PU 64.

302 PH 31 is used for booking expenditure of :-
(A) Bridge works
(B) S&T works
(C) Track Renewal
(D) Level crossing.

Answer key

203D	204C	205B	206 C	207 A	208B	210 C	211C	212C	213 A	214C	215 E
216D	217D	218 C	219 B	220 A	221C	222 B	223 A	224A	225D	226B	227 A
228 B	229C	230 B	231 A	232D	233A	234 D	235 A	236A	237D	238E	239 D
240 A	241 B	242 B	243 C	244 A							

245A (Question may be ignored due to change in limit)

246 A	247 A	248 C	249 C	250D	251 A	252B	253 A	254D	255B	256B	256 A
257 A	258 A	259 A	260 B	261 A	262 C	263B	264 B	265C	266 A	267C	268 B
269D	270C	271 B	272 C	273 C	274 C	275C	276 B	277D	278D	279C	280 B
281 A	282C	283 C									

284 A-IV, B-III, C-II & D-I

285

B

286A 287A 288B 289B 290B 291A 292A

293A (Value between 25 lakh to 50 crore in place 15 lakh)

294C 295A 296A 297B 298B 299B 300A 301B 302C