

GOVERNMENT OF INDIA  
MINISTRY OF RAILWAYS  
(RAILWAY BOARD)

RBA/00/2019

No. 2006/AC-II/20/2(APPENDIX-2)

18-11-2019

Principal Financial Adviser (All Zonal Railways & PUs)  
Sub:- Introduction of objective type questions in departmental examination for Accounts department.

CR) ER) NR) NER) NFR) SR) SCR) SER) WR  
ECR) ECR) NCR) NWR) SWR) SECR) WCR  
CORE) COFMOW) CLW) DLW) DMW) ICF) METR.  
RCF) RWF) RPSO) MCF- RBL 2 Bela


Attention is invited to Board's letter no. E(NG)I/2018/PM/1/4 dated 14/12/2018 under which detailed instructions for introduction of 100% objective type papers for promotional examination to expedite and simplify examination process were issued.

The issue of introduction of objective type questions in departmental examination for Accounts department has been under consideration of Board for quite some time and it has been decided that the same may also be adopted for Account department as under:-

S.No.	Departmental examination for Accounts Department	Objective type questions
1	Departmental Examination for promotion from Gr. D to Gr. C	100% Objective type questions comprising of one paper only.
2	<b><u>Appendix-2 IREM examination</u></b> –	
2.1	General Rules & Procedures/GRP	20% Objective type questions
2.2	Optional Paper	

A sample of probable objective type question papers is enclosed for information and guidance which may also be elaborated as per requirement. While questions may be selected in such a manner to judge the requisite caliber of employee and it may also be ensured that the quality of internal check is diluted in any manner.

A feedback of action taken may be advised to Board's office.

  
(SAMIDHA SINGH)  
DIRECTOR FINANCE/CCA  
RAILWAY BOARD

## ABBREVIATIONS

1. AOB-ACCOUNTS OFFICE BALANCE SHEET.
2. AM-ADJUSTMENT MEMO.
3. AGM-ADDITIONAL GENERAL MANAGER.
4. AS-ACCOUNTING STANDARDS.
5. AAC-ANTICIPATED ANNUAL CONSUMPTION.
6. ARR-ANNUAL RATE OF RETURN.
7. ATR-ACTION TAKEN REPORT/ACCIDENT RELIEF TRAIN
8. ARTS-ADVANCED RAILWAY TICKETING SYSTEM
9. AIMS-ACCOUNTING INFORMATION MANAGEMENT SYSTEM.
10. AIDS-ACQUIRED IMMUNO DEFICIENCY SYNDROME
11. AASU-ALL ASSAM STUDENTS UNION.
12. ASI-ARCHEOLOGICAL SURVEY OF INDIA
13. AFRES-ADVANCED FINANCE RAILWAY EARNINGS & EXPENDITURE SYSTEM.
14. ATAS-ALTERNATE TRAIN ACCOMMODATION SYSTEM.
15. BCCI-BOARD FOR CRICKET CONTROL OF INDIA.
16. BR-BILLS RECOVERABLE
17. BEP-BREAK EVEN POINT.
18. BoS-BOOKS OF SANCTION.
19. BFR-BOGIE FLAT FOR RAILS
20. BOT-BUILD OPERATE & TRANSFER
21. CBDT-CENTRAL BOARD OF DIRECT TAXES
22. CVC-CHIEF VIGILANCE COMMISSIONER
23. CEC-CHIEF ELECTION COMMISSIONER
24. COS-CONTROLLER OF STORES
25. COD-COMMERCIAL OPERATION DATE./CASH ON DELIVERY
26. CE-CHIEF ENGINEER.
27. CIF-CARRIAGE INSURANCE AND FREIGHT
28. CRB-CHIRMAN RAILWAY BOARD.
29. CGA-CONTROLLER GENERAL OF ACCOUNTS.
30. C&AG-COMROLLER & AUDITOR GENERAL OF INDIA.
31. CRIS-CENRE FOR RAILWAY INFORMATION **SYSTEM**.
32. CONCOR-CONTAINER CORPORATION OF INDIA LIMITED.
33. CWM-CHIEF WORKS MANAGER
34. CORE-CENTRAL ORGANIZATION FOR RAILWAY ELECTRIFICATION.
35. COFMOW-CENTRAL ORGANIZATION FOR MODERNIZATION OF WORKSHOP
36. CRRM-CREDIT FOR RAILWAY RELEASED MATERIAL
37. CLW-CHITTARANJAN LOCOMOTIVE WORKS.
38. CCL-CHILD CARE LEAVE.
39. CL-CASUAL LEAVE.
40. CCA-CITY COMPENSATORY ALLOWANCE.
41. CONCERT-COUNTRY WIDE NETWORK FOR COMPUTERIZED ENHANCED RESERVATION AND TICKETING
42. CAS-CENTRALIZED APPORTIONMENT SYSTEM
43. CPU-CENRAL PROCESSING UNIT.
44. CRC-CADRE RESTRUCTURING COMMITTEE.
45. CAT-CENTRAL ADMINISTRATIVE TRIBUNAL.
46. CBI-CENTRAL BUREAU OF INVESTIGATION
47. CPOH-CENTRAL PERIODICAL OVER HAULING.
48. CRF-CAPITAL RECOVERY FACTOR.
49. CRR-CENTRE FOR RAILWAY RESEARCH.
50. CSR-CORPORATE SOCIAL RESPONSIBILITY.
51. C-TARA-CENTRALIZED TRAINING ACADEMY FOR RAILWAY ACCOUNTS.

52. CTG-COMPOSITE TRANSFER GRANT.
53. DBFOT-DESIGN, BUILT, FINANCE, OPERATE & TRANSFER.
54. DEMU-DIESEL ELECTRIC MULTIPLE UNIT.
55. DFC-DEDICATED FREIGHT CORRIDOR.
56. DP-DEMANDS PAYABLE.
57. DLW-DIESEL LOCOMOTIVE WORKS.
58. DHR-DEBT HEAD REPORT/DARJEELING HIMALAYAN RAILWAYS
59. DGS&D-DIRECTOR GENERAL SUPPLIES & DISPOSAL
60. DFCCIL-DEDICATED FREIGHT CORRIDOR CORPORATION OF INDIA LIMITED.
61. DMRC-DELHI METRO RAIL CORPORATION
62. DMW-DIESEL LOCO MODERNIZATION N WORKSHOP.
63. DRM-DIVISIONAL RAILWAY MANAGER
64. DRF-DEPRECIATION RSERVE FUND.
65. DF-DEVELOPMENT FUND
66. DG-DIRECOR GENERAL
67. DCF-DISCOUNTED CASH FLOW.
68. DBMS-DATA BASE MANAGEMENT SYSTEM
69. DA-DEARNESS ALLOWANCE.
70. EOQ-ECONOMIC ORDER QUANTITY.
71. EOL-ENGINE ONN LOAD/EXTRA ORDINARY LEAVE
72. EPC-ENGINEERING PROCUREMENT & CONSTRUCTION.
73. ETKM-EQUATED TRAIN KILOMETRES.
74. EFT-ELECTRONIC FUND TRANSFER.
75. EBR-EXTRA BUDGETARY RESOURCES.
76. EBR-IF-EXTRA BUDGETARY RESOURCES INSTITUTIONAL FINANCING.
77. EBR/PPP- EXTRA BUDGETARY RESOURCES(PUBLIC PRIVATE PARTNERSHIP)
78. EDPM-ELECTRONIC DATA PROCESSING MANGER
79. ECS-ELECTRONIC CLEARING SERVICE.
80. FC-FINANCIAL COMMISSIONER.
81. FOB-FREE ON BOARD
82. FOR-FREE ON ROAD.
83. FIFO-FIRST IN FIRST OUT.
84. FNSD-FST MOVING, NORMAL MOVING, SLOW MOVING & DEAD.
85. FAQ-FREQUENTLY ASKED QUESTIONS
86. FSC-FOREIGN SERVICE CONTRIBUTION
87. FOIS-FREIGHT OPERATIONS INFORMATION SYSTEM
88. FIRR- FINANCIAL INTERNAL RATE OF RETURN
89. FLS FINAL LOCATION SURVEY
90. FRBM-FISCAL RESPONSIBILITIES & BUDGET MANAGEMENT (ACT)
91. GST-GOODS & SERVICE TAX.
92. GASAB-GOVERNMENT ACCOUNTING STANDARD ADVOSIRY BOARD
93. GM-GENERAL MANAGER
94. GTKM-GROSS TONNE KILOMETRE
95. G&SR-GENERAL & SUBSIDIARY RULES
96. GAAR-GENERAL ANTI-AVOIDANCE RULES
97. GSP-GENERALISED SYSTEM OF PREFERENCES
98. HOD HEAD OF DEPARTMENT
99. HRA-HOUSE RENT ALLOWANCE.
100. HBA-HOUSE BUILDING ALLOWANCE
101. HOR-HIGH OFFICIAL EQUISITION
102. HMR-HYDERABAD METRO RAIL
103. HSR- HIGH SPEED RAIL
104. IRR-INTERNAL RATE OF RETURN.
105. ICF-INTEGRAL COACH FACORY.

106. IRCTC-INDIA RAILWAY CATERING & TOURISM CORPORATION.
107. IRSDC-INDIAN RAILWAY STATION DEVELOPMENT CORPORATION.
108. IRFC-INDIAN RAILWAY FINANCE CORPORATION.
109. IRIFM-INDIAN RAILWAY INSTITUTE OF FINANCIAL MANAGEMENT.
110. IT-INCOME TAX.
111. IP-INTERNET PROTOCOL.
112. IPAS-INTEGRATED PAY ROLL ACCOUNTING SYSTEM
113. ICMS-INTEGRATED COACH MANAGEMEN SYSTEM
114. IAFT-INDIAN ARMED FORCE TICKET.
115. ITCC-INCOME TAX CLEARANCE CERTIICATE
116. IIT-INDIAN INSTITUTE OF TECHNOLOGY.
117. ITI-INDUSTRIAL TRAINING INSTIUTE.
118. ISRO-INDIAN SPACE RESEARCH ORGANIZATION.
119. IPL-INDIAN PREMIER LEAGUE.
120. IAS-INDIAN ADMINISTRATIVE SEERVICE.
121. IFS-INDIAN FOREIGN SERVICE.
122. ICD-INLAND CONTAINER DEPOT
123. ICMS-INTEGRATED COACHING MANAGEMENT SYSTEM
124. IFRS-INTERNATIONAL FINANCIAL REPORTING STANDARDS
125. IGAS-INDIAN GOVERNMENT ACCOUNTING STANDARDS
126. INDAS-INDIAN ACCOUNTING STANDARDS
127. IOH-INTERMEDIATE OVER HAUL
128. IRCA-INDIAN RAILWAYS CONFERENCE ASSOCIATION
129. IRCOT-INDIAN RAILWAYS CENTRAL ORGANISATION FOR TELECOM
130. IRFA-INDIAN RAILWAY FINANCIAL ADJUSTMENTS
131. IRISSET-INDIAN RAILWAY INSTITUTE FOR SIGNAL ENGINEERING & TELECOMMUNICATION
132. IRSDC -INDIAN RAILWAY STATION DEVELOPMENT CORPORATION
133. IVRS-INTERACTIVE VOICE RESPONSE SYSTEM
134. IRS-INDIAN REVENUE SERVICE.
135. ICAS-INDIAN CIVIL ACCOUNTS SRVICE.
136. IDAS-INDIAN DEFENCE ACCOUNTS SEERVIE
137. IRS-INDIAN REVENUE SERVICE
138. IRSE-INDIAN RAILWAY SERVICE OF ENGINEERS.
139. IRSME-INDIAN RAILWAY SERVICE OF MECHANICAL ENGINEERS
140. IRSEE-INDIAN RAILWAY SERVICE OF ELECTRICAL ENGINEERS.
141. IRSS-INDIAN RAILWAY STORES SERVICE.
142. IRSSE-INDIAN RAILWAY SERVICE OF SIGNAL ENGINEERS.
143. IRTS-INDIAN RAILWAY TRAFFIC SERVICE
144. IRPS-INDIAN RAILWAY PERSONNEL SERVICE
145. IRAS-INDIAN RAILWAY ACCOUNTS SERVICE.
146. IRMS-INDIAN RAILWAY MEDIAL SERVICE.
147. JCM-JOINT CONSULTTIVE MACHINERY
148. JV-JOINT VENTURE
149. KMRCL-KOLKATA METRO RAIL CORPORATION LTD
150. KRCL-KONKAN RAILWAY CORPORTION OF INDIA LIMITED
151. LAP-LEAVE ALONG PAY.
152. LWP-LAVE WITHOUT PAY.
153. LIFO-LAST IN FIRST OUT.
154. LRDSS-LONG RANGE DEVELOPMENT STSTEM SOFTWARE.
155. LOA-LETTER OF ACCEPTANCE.
156. LPO-LOST PROPERTY OFFICE
157. LD-LIQUIDATED DAMAGES.
158. LAN-LOCAL REA NETWORK

159. LPC-LAST PAY CERTIFICATE
160. LHS-LIMITED HEIGHT SUBWAY
161. LV-LAST VEHICLE
162. LWR-LONG WELDED RAIL
163. MACLS-MULTIPLE ASPECT COLOR LIGHT SIGNALLING
164. MEMU-MAINLINE ELECTRIC MULTIPLE UNIT
165. MFC-MULTI FUNCTIONAL COMPLEX
166. MMTS-MULTI MODAL TRANSPORT SYSTEM
167. MPLAD-MEMBER OF PARLIAMENT LOCAL AREA DEVELOPMENT
168. MRV-MEDICAL RELIEF VAN
169. MRTS-MASS RAPID TRANSIT SYSTEM
170. MB-MEASUREMENT BOOK.
171. MODVAT-MODIFIED VALUE OF ADDED TAX.
172. MRVC-MUMBAI RAIL VIKAS NIGAM LIMITED.
173. MTRC-MOBILE TRAIN RADIO COMMUNICATION
174. MUTP-MUMBAI URBAN TRANSPORT PROJECT
175. MMRDA-MUMBAI METRO RAIL DEVELOPMENT AUTHORITY
176. MS-MEMBER STAFF
177. MCF-MODERN COACH FACORY.
178. M&P-MACHINE & PLANTS PROGRAMME.
179. MAR-MISCELLANEOUS ADVANCE RECEIPT.
180. MAC-MISCELLANEOUS ADVANCE CAPITAL NHSRC-NATIONAL HIGH SPEED RAIL  
CORPORTION.
181. MAS-MATERIAL AT SITE.
182. MBO-MANAGEMENT BY OBJECTIVE.
183. MIS-MANAGEMENT INFORMATION SYSTEM.
184. MPP-MAN POWER PLANNING
185. NRUCC-NATIONAL RAILWAY USER CONSULTATIVE COMMITTEE.
186. NEFT-NATIONAL ELECTRONIC FUND TRANSER
187. NDA-NIGHT DUTY ALLOWANCE.
188. NFR-NON FARE REVENUE.
189. NTKM-NET TONNE KILOMETRE
190. NBFC-NON BANKING FINANCIAL CORPORATION
191. NRVY-NATIONAL RAIL VIKAS YOJANA
192. NTES-NATIONAL TRAIN ENQUIRY SYSTEM
193. NTXR-NEUTRAL TRAIN EXAMINER
194. O&M-OPERATIONS & MAINTENANCE
195. OBHS-ON BOARD HOUSEKEEPING SERVICES
196. OST-OBJECTIVES STRATEGIES AND TACTICS
197. OS-OPERATING SYSTEM
198. OWE-ORDINARY WORKING EXPENES.
199. OT-OVERTIME ALLOWANCE.
200. OA-ORIGINAL APPLICATION.
201. PETS-PRELIMINARY ENGINEERING CUM TRAFFIC SURVEY
202. PFT-PRIVATE FREIGHT TERMINAL
203. PPP-PUBLIC PRIVATE PARTNERSHIP.
204. PTO-PRIVILEGE TICKET ORDER
205. PO-PURCHASE ORDER.
206. PREM-PARTICIPTION OF RAILWAY EMPLOYEE IN MANAGEMENT.
207. PRCL-PIPAVAV RAILWAY CORPORATION LIMITED
208. PFA-PRINCIPAL FINANCIAL ADVISER.
209. PHOD-PRINCIPAL HEAD OF DEPARTMENT
210. PCME-PRINCIPAL CHIEF MECHANICAL ENGINEER.
211. POH-PERIODIC OVER HAULING.

212. PAC-PUBLIC ACCOUNTS COMMITTEE
213. PIS-PASSENGER INFORMATION SYSTEM
214. PRS-PASSENGER RESERVATION SYSTEM.
215. PRIME-PAYROLL AND INEPENDENT MODULE.
216. PC-PERSONAL COMPUTER.
217. PSC SLEEPERS-PRE STRESSED CONCRETE SLEEPERS
218. RCRV-RAIL CUM ROAD VEHICLE
219. RFP-REQUEST FOR PROPOSAL
220. RFQ-REQUEST FOR QUOTATION
221. RFTP-REQUEST FOR TECHNICAL PROPOSAL
222. PIL-PUBLIC INTEREST LITIGATION.
223. RVNL-RAIL VIKAS NIGAM LIMITED.
224. RITES-RAIL INDIA TECHNICAL & ECONOMIC SERVICE LIMITED.
225. RDSO-RESEARCH DESIGN AND STANDARD ORGANIZATION.
226. RLDA-RAIL LAND DEVELOPMEN UTHORITY.
227. RAILTEL-RAILTEL CORPORATION OF INDIA
228. RCT-RAILWAY CLAIMS TRIBUNAL.
229. RRT-RAILWAY RATES TRIBUNAL
230. RITES-RAIL INDIA TECHNICAL & ECONOMIC SRVICE LIMITED
231. RAR-REVENUE ALLOCATION REGISTER
232. RCF-RAIL COAH FACTORY.
233. RWF-RAIL WHEEL FACTORY.
234. RWP-RAIL WHEEL PLANT.
235. RMS-RAKE MANAGEMENT SYSTEM
236. RRI-ROUTE RELAY INTERLOCKING
237. RRTS-REGIONAL RAPID TRANSPORT SYSTEM
238. RSPB-RAILWAY SPORTS PROMOTION BOARD
239. RTIS-REAL TIME TRAIN INFORMATION SYSTEM
240. RO-RECEIPT ORDER.
241. RSP-ROLLING STOCK PROGRAMME.
242. RBS-RESERVE BANK SUSPENSE.
243. RTGS-REAL TIME GROSS SETTLEMENT.
244. RMC-RAILWAY MATERIAL CONSIGNMENT.
245. RCC-RAILWAY CONVENION COMMITTEE.
246. ROPD-REFUND ON PREVIOUS DAY.
247. RMS-RAKE MANAGEMENT SYSTEM.
248. RPF-RAILWAY PEOTECTION FORCE.
249. RTC-RAIL TRAVEL COUPONS.
250. RAW-RESEARCH AND ANALYSIS WING.
251. SDGM-SUB DIVISIONAL GENERAL MANAGER.
252. SINT-STORES IN TRNSIT.
253. SIMRAN-SATELLITE IMAGING FOR RAIL NAVIGATION
254. SPAD-SIGNAL PASSED AT DANGER
255. SOP-SCHEDULE OF POWERS.
256. SST-SELF STABILIZING TRACK
257. SD-SECURITY DEPOSIT.
258. SLT-SPECIAL LIMITED TENDER.
259. SPTM-SELD PRINTING TIKET MACHINE.
260. SDT-SYSTEM DEVELOPMEN TEAM.
261. SEZ-SPECIAL ECONOMIC ZONE.
262. TOB-TACTICAL OPERATING BUDGET.
263. TC-TRANSFER CERTIICATE/TENDER COMMITTEE.
264. TA-TRANSPORT ALLOWANCE/TRAVELLING ALLOWANCE
265. TMS-TERMINAL MANAGEMENT SYSTEM.

266. TRAI-TELECOM REGULATORY AUTHORITY OF INDIA.
267. TCAS-TRAIN COLLISION AVOIDANCE SYSTEM
268. TEU-TWENTY-FOOT EQUIVALENT UNIT
269. TOR-TURN OVER RATIO
270. TPWS-TRAIN PROTECTION WARNING SYSTEM
271. TRANSLOC-TRANSPORT LOGISTICS CORPORATION OF INDIA
272. TVU-TRAIN VEHICLE UNIT
273. TWFA-TRANSFER WITHOUT FINANCIAL ADJUSTMENTS
274. UC-URGENCY CERTIFICATE.
275. URL-UNIFORM RESOURCE LOCATOR.
276. UNDP-UNITED NATIONS DEVELOPMENT PROGRAMME
277. UPSC-UNION PUBLIC SERVICE COMMISSION OF INDIA
278. USBRL-UDHAMPUR, SRI NAGAR, BARAMULLAH RAIL LINK
279. UTS-UNRESERVED TICKETING SYSTEM
280. VED-VITAL, ESSENTIAL & DESIRABLE
281. VAT-VALUE ADDED TAX.
282. VCD-VIGILANCE CONTROL DEVICE
283. VGF-VIABILITY GAP FUND
284. VPN-VIRTUAL PRIVATE NETWORK
285. WP-WORKS PROGRAMME.
286. WMS-WORKSHOP MANUFACTURING SUSPENSE
287. WO-WORK ORDER
288. WAN-WIDE AREA NETWORK.
289. WWW-WORLD WIDE WEB.
290. WTO-WORLD TRADE ORGANIZATION
291. WGR-WORKSHOP GENERAL REGISTER
292. XEN-EXECUTIVE ENGINEER
293. ZRTI-ZONAL RAILWAY TRAINING INSTITUTE.
294. ZRUCC-ZONAL RAILWAY USER CONSULTATIVE COMMITTEE.
295. ZBB-ZERO BASE BUDGETING.

### **ZONAL RAILWAY/PRODUCTION UNITS AND THEIR HEADQUARTERS.**

1. CENTRAL-MUMBAI.V.T.
2. EASTERN-KOLKATA.
3. NORTHERN –BARODA HOUSE NEW DELHI.
4. NORTH EASTERN-GORAKHPUR.
5. NORTH FRONTIER-MLIGAON GUWAHATI.
6. SOUTHERN-CHENNAI.
7. SOUTH CENTRAL-SECUNDERABAD.
8. SOUTH EASTERN-KOLKATA.
9. WESTERN-CHURCHGATE MUMBAI.
10. EAST CENTRAL-HAJIPUR.
11. EAST COAST-BHUBANESWAR.
12. NORTH CENTRAL-ALLAHABAD.
13. NORTH WESTERN-JAIPUR
14. SOUTH WESTERN-HUBBALI.
15. SOUTH EAST CENTRAL-BILAASPUR.
16. WEST CENTRAL-JABALPUR.
17. CLW-CHITTARANJAN.
18. CORE-ALLAHABAD.
19. COFMOW-NEW DELHI.
20. DLW-VARANASI.

21. DMW-PATIALA
22. ICF-CHENNAI.
23. METRO-KOLKATA.
24. MCF-LALGANJ RAEBRELI
25. RCF-KAPURTHALA
26. RWF-BANGLORE.
27. RWP-BELA.
28. RDSO-LUCKNOW

**OBJECTIVE/MULTIPLE ANSWER QUESTIONS**

S.NO.	OBJECTIVE TYPE QUESTION WITH OPTIONS	ANSWER
3	<b>RAILWAY BOARD IS LOCTED AT</b> (a) DELHI (b) MUMBAI (c) HAJIPUR (d) GORAKHPUR	A
4	<b>THE NORMAL SUPERNNUATION AGE OF A RAILWAY SERVANT IS</b> (a) 55 YEARS (b) 58 YEARS (c) 59 YEARS (d) 60 YEARS	D
5	<b>NEW PENSION SYSTEM IS IMPLEMENTED W-E-F</b> (a) JANUARY 2004 (b) JANUARY 2005 (c) JNUARY 2006 (d) JANUARY 2007	A
6	<b>TRADITIONALLY THE EARNINGS OF RAILWAY ARE CLASSIFIED IN</b> (a) 2 SOURCES (b) 3 SOURCES (c) 4 SOURCES (d) 5 SOURCES	B
7	<b>NORMAL INCREAMENT IS ALLOWED AFTER</b> (a) 1 YEAR (b) 6 MONTHS (c) 1.5 YEAR (d) 2 YEARS	A
8	<b>RAILWAY WEEK IS CELEBERATED ON</b> (a) 10 <sup>TH</sup> APRIL (b) 12 <sup>TH</sup> APRIL (c) 14 <sup>TH</sup> APRIL (d) 16 <sup>TH</sup> APRIL.	D
9	<b>NON-GAZETTED/GR. C VACANCIES IN RAILWAYS ARE FILLED UP THROUGH DIRECT RECRUITMENT FROM</b> (a) RRB (b) RRC (c) ITI (d) UPSC	A
10	<b>INDIAN RAILWAY INSTITUTE OF FINANCIAL MANAGEMENT/IRIFM IS LOCATED AT</b> (a) DELHI (b) SECUNDERABAD (c) HAJIPUR (d) GORAKHPUR	B
11	<b>FINANCIAL ORGANIZATION OF RAILWAYS IS HEADED BY</b> (a) F (b) CRB C (c) DRM (d) PFA	A
12	<b>THE PRESENT PAY SCALES OF RAILWAY SERVNTS ARE NOTIFIED AS PER THE RECOMMENDATIONS OF</b> (a) IV CPC (b) V CPC (c) VI CPC (d) VII CPC	D
13	<b>PRODUCTVITY TESTS ARE CONDUCTED TO KNOW</b> A REMUNERATIVENESS OF B FINANCIAL PROGRESS OF WORK WORK C PHYSICAL PROGRESS OF D NONE OF THE ABOVE WORK	A



- 14 **OPERATING RATIO IS AN INDEX OF** **B**  
 A OPERATING 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 DRF                                  D DEVELOPMENT FUNDS
- 17 **EXCHEQUER CONTROL MEANS** **B**  
 A BANKERS CONTROL OVER      B SELF CONTROL OVER ISSUE  
 ENCASHMENT OF CHEQUES        OF CHEQUES  
 C GOVERNMENT CONTROL        D MANAGERIAL CONTROL OVER  
 OVER BUDGET                        BUDGET
- 18 **OBJECTIVE OF ZERO BASE BUDGETING IS** **A**  
 A JUDICIOUS ALLOCATION OF      B CURTAIL EXPENDITURE IN  
 RESOURCES                          EXISTING PROGRAMMES  
 C SLOW DOWN EXISTING          D NONE OF THE ABOVE  
 ACTIVITY FOR EFFECTING  
 ECONOMY
- 19 **THE OBJECT OF TEST CHECK IS** **B**  
 A FACTUAL VERIFICATION OF      B TO INCLUDE DISCIPLINE  
 ALL WHAT THE STAFF HAS        AMONGST STFF SO THAT  
 DONE                                  THEY DO NOT TAKE THE  
 C CHECK OF ARITHMETICAL        WORK CASULLY  
 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 &      B FINANCE CONTROL &  
 BUDGETARY CONTROL              BUDGETARY CONTROL  
 C ACCOUNTS CONTROL &      D ALL THE ABOVE  
 FIANNCE CONROL
- 21 **EXPENDITURE MAY BE INCURRED PRIOR TO RECEIPT OF** **C**  
**SANCTION OF COMPETENT AUTHORITY FOR ESTIMATES FOR**  
**ONE OF THE FOLLOWING WORKS**  
 A TRACK RENEWAL WORKS      B WORKS CHARGEABLE TO  
 COSTING LESS THAN Rs. 5      DRF LESS THAN RS. 5 LAKHS  
 LAKHS  
 C WORKS WHICH ARE          D OUT OF TURN WORKS  
 CONSIDERED TO BE              ADMINISTRTVELY APPROVED  
 URGNTLY NECESSARY TO        BY GENERAL MANAGERS  
 SAFEGUARD LIFE OR  
 PROPERTY.

- 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 WITHDRAWAL OF OBJECTION  
 C WHEN THE WORK IS STATED TO HAVE BEEN COMPLETED SATISFACTORILY BY THE CONTRACTOR  
 D WHEN SANCTION OF EXPENDITURE IS OBTAINED FROM THE COMPETENT AUTHORITY.
- 23 **REVENUE ALLOCATION 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 COST OF WORK WITH THOSE PROVIDED IN THE SANCTIONED ESTIMATE  
 B TO CHECK THE CORRECTNESS OF POSTING IN WORKS REGISTER  
 C CERTIFY THE SATISFACTORY COMPLETION OF WORKS BY THE CONTRACTOR  
 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 ESTIMATE 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 RESPONSIBILITY OF** **A**
- A ACCOUNTS OFFICER  
 B CONCERNED OFFICER  
 C DRM  
 D CHIEF 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 SCHEDULE  
 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 AT THE** **D**  
 A GATE B TIME OFFICE  
 C SHOP D TIME BOOTH
- 33 **OUT-TURN STATEMENT PART-I SHOWS OUTLAY** **A**  
 A ADJUSTBLE 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 AUCTIONERS FROM SALE PROCEEDS UNDER THEIR AGREEMENT D PAYMENT FROM STATION EARNINGS WHEN PERMITTED UNDER RULES
- 38 **THE FINANCIAL POSITION OF INDIVIDUAL 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 RAILWAYS B ARREARS UNDER VARIOUS ITEMS OF WORKS IN ACCOUNTS 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 CSH, CHEUES & BILLS, REMITTANCES INTO BANKS AND REMITTANCES OUTSTANDING IN THE BOOKS OF RAILWAYS AT THE END OF 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 OUTGO 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 PROVISION 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 STATION DELIVERY BOOK BUT NOT IN MACHINE PREPARED ABSTRACTS ARE CALLED** **B**  
 A FORCED ENTRIES B INKED ENTRIES  
 C FORGED ENTRIES D EXTRA ENTRIES
- 46 **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 TWO FOILS B THREE FOILS  
 C FOUR FOILS D NONE OF THE ABOVE
- 53 **TIA IMMEDIATELY ON ARRIVAL T STATION** **B**  
 A TAKES INVENTORY OF B COUNTS CASH ON HAND  
 CONSIGNMENT ON HAND  
 C CLOSE THE BOOKS OF THE D CHECKS THE LOWEST  
 STATIONS NUMBER OF TICKETS ON  
 HAND
- 54 **CASH IN TRANSIT MEANS** **B**  
 A CASH RECEIVED IN CASH B CASH OF A MONTH NOT  
 OFFICE FROM 1ST TO 3RD OF RECEIVED IN CASH OFFICE  
 THE FOLLOWING MONTH EVEN UPTO 3RD OF THE  
 FOLLOWING MONTH  
 C CASH RECEIVED SHORT IN D CASH RECEIVED IN CASH  
 CASH OFFICE 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 ONE DELIVERY 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 D ALL THE ABOVE  
 TRANSACTION
- 59 **JOURNAL BOOK IS USED TO RECORD** **C**  
 A CASH TRANSACTION B CREDIT TRANSACTION  
 C CASH & CREDIT D ALL THE ABOVE  
 TRANSACTION
- 60 **LEDGER IS MAINTAINED TO KNOW** **C**  
 A DEBIT POSITION OF A B CREDIT POSIION OF  
 ACCOUNT ACCOUNT  
 C NET POSITION OF A D NONE OF THE ABOVE  
 ACCOUNT
- 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 MAINTAINED TO** **A**
- A RECONCILE THE POSITION OF BANK ACCOUNT IN THE LEDGER WITH PASS BOOK/BANK STATEMENT  
B RECONCILE DEBIT SIDE OF CASH BOOK  
C RECONCILE CREDIT SIDE OF CASH BOOK  
D NONE OF THE ABOVE
- 63 **ARITHMETICAL ACCURACY OF BOOKS OF ACCOUNTS IS ENSURED BY TALLYING** **C**
- A CASH BOOK  
B LEDGER ACCOUNTS  
C TRIAL BALANCE  
D NONE OF THE ABOVE
- 64 **WHEN AN ASSET IS USED FOR RUNNING A BUSINESS, ANNUAL REDUCTION IN ITS VALUE IS TERMED AS** **B**
- A APPRECIATION  
B DEPRECIATION  
C PILFERAGE  
D DETERIORATION