

114 ①

Paper-I
Part – I (Section A)

Q1 (a) & (b)		Marks: 2x5=10
Q1 (a)	Three Categories of Regions : A, B, C	
	Basis	Official / Spoken Language of that region
	States/UT in Region A	"Region A" means the States of Bihar, Jharkhand, Haryana, Himachal Pradesh, Chattisgarh, Madhya Pradesh, Rajasthan, Uttar Pradesh, Uttaranchal and Andaman and Nicobar Islands and the Union Territory of Delhi. Hindi is mother-tongue and official language of this region
	Region B	"Region B" means the States of Gujarat, Maharashtra and Punjab and the Union Territories of Chandigarh; In this region, Hindi is not mother-tongue, but spoken as second language
	Region C	"Region C" means the States and the Union Territories other than those referred above. In this region, Hindi is neither mother-tongue nor spoken language
Q1 (b)	City & category	(i) Chandigarh – B (ii) Guwahati – C (iii) Trivandrum – C (iv) Delhi – A (v) Kolkata – C (vi) Vishakapatnam – C
Q2 (a) & (b)		Marks: 2x5=10
Q2 (a)	Three courses prescribed under Hindi Training Scheme	(i) Prabodh (ii) Pravin (iii) Pragya
Q2 (b)	Short Essay:	
1	GST in India	Goods and Services Tax (GST) is an indirect tax (or consumption tax) levied in India on the supply of goods and services. GST is levied at every step in the production process, but is meant to be refunded to all parties in the various stages of production other than the final consumer. Goods and services are divided into five tax slabs for collection of tax - 0%, 5%, 12%, 18% and 28%. However, Petroleum products, alcoholic drinks, electricity, are not taxed under GST and instead are taxed separately by the individual state governments, as per the previous tax regime. The tax came into effect from July 1, 2017 through the implementation of One Hundred and First Amendment of the Constitution of India by the Indian government. The tax replaced existing multiple cascading taxes levied by the central and state governments. The tax rates, rules and regulations are governed by the GST Council which consists of the finance ministers of centre and all the states.
2	Global Warming	Global warming is the increase in the average temperature of the Earth's near surface air and the oceans ever since the mid-twentieth century and its projected continuation. The likely effects and precautionary measures to avoid further continuation shall be discussed in the essay.
3	Non-conventional energy & sources	Non-conventional energy or Renewable energy is generally defined as energy that comes from resources which are naturally replenished on a human timescale such as sunlight, wind, rain, tides, waves and geothermal heat. The important aspects related to limitations of conventional energy sources shall also be discussed in the essay.

Q. No. 3

Marks-10

Sr	Details	Answer
1	Minister of Commerce and Industry	Suresh Prabhu
2	Present Governor of RBI	Shaktikanta Das
3	Capital of Meghalaya	Shillong
4	Present Chairman of Niti Ayog	Chairman-Prime Minister Shri Narendra Modi Vice Chairman – Shri Rajeev Kumar
5	Governor of Maharashtra	C. Vidyasagar Rao
6	Chairman of Railway Board	Shri. Vinod Yadav/ V.K Yadav
7	Capital of Tripura	Agartala
8	State in which Jim Corbett National Park is situated	Uttarakhand
9	CSMT was earlier known as	Victoria Terminus/VT
10	Vice President of India	Venkiah Naidu

Armao

Marks-10

Q. No. 4 – Calculate the following:

Sr	Question	
1	Area of circle with diameter of 4 mts.	12.56 sq mtr.
2	Area of right angle triangle	25 sq mtr
3	Perimeter of right angle triangle	12 mtr
4	Area of Trapezium	54 sq mtr
5	Area of sector with radius 3 mtr & angle 60 degree	4.71 sq mtr.

Q. No. 5– Five software packages used in Computers and their functions.

Marks-10

Sr	Software packages
1	Microsoft Windows, Microsoft Internet Explorer, Microsoft Office, MS Word/Excel/Powerpoint, McAfee Antivirus, Adobe PDF, Internet Browser, Google Chrome, Cloud Storage, Dropbox, Music Streaming, Spotify, Office Suite, Libre Office, Image Editor, Paint NET, Security, Malwarebytes Anti-Malware, Media Player, VLC, MMS, IREPS ... etc

Q. No. 6 – State/UT the following are situated.

Marks-10

Sr	Name	State/UT
1	Chilka Lake	Odisha/Orrisa
2	Qutab Minar	Delhi
3	Taj Mahal	UP/Agra
4	Konark Temple	Odisha / Orrisa / Konark
5	Tirupati Temple	Andhra Pradesh/ Tirumala
6	Nandan Kanan Zoo	Odisha / Orrisa / Bhubaneswar
7	Kaziranga National Park	Assam
8	Sariska National Park	Rajasthan
9	Valley of Flowers	Uttarakhand/Chamoli
10	Gir National Park	Gujarat

Section B

Professional Subject – Marks-100

Q. No. 1 – Describe the following:

Marks- 2 x10 =20

1 (a) Objectives of Stores Department and Parameters/Indices used for achieving these objectives

The main objectives of the materials management function in the Indian Railways can be defined as follows:-

1. To ensure availability of raw materials, semi-finished and finished components, consumable and General stores, Machinery and Plant and spares for production/ maintenance/ Operational requirements
2. To maintain uninterrupted supplies and quality materials, in time, to the user Departments, at a minimum cost
3. To minimise investment in inventories, purchasing cost, inventory-carrying cost, number of stock outs and percentage of obsolescent materials.
4. To reduce materials costs through standardisation, variety reduction, value-analysis, import substitution and by application of other techniques, contributing towards reduction of the overall cost
5. To satisfy the public accountability at all stages of the transactions relating to purchase, storage, issue and sale of materials, in the best interests of the Organisation.
6. To release the working capital for, more useful purposes by efficient control of inventories
7. To avoid losses to the Government due to deterioration of materials.

Parameters/Indices used for achieving these objectives:

1. Availability % of safety/overall items
2. Optimum Inventory TOR at the end of financial year
3. Disposal of scrap
4. Overall service level

Alhama

- 1 (b) Acceptance powers of HQRs officers
- A. Non-TC
- (i) AMM – 5 lakh
 - (ii) SMM – 10 lakh
 - (iii) Dy.CMM – 50 lakh

B. TC cases:
Stores Tenders Valuing above Rs 50 Lakh are finalised through Tender Committee as under:

Sr	TC level	TAA
1	Sr Scale Rs 50Lakh to 1Crore	Dy CMM
2	JAG Level Rs 1Crore to 10Crore	CMM
3	SAG Level Rs 10Crore to 200Crore	PCMM
4	PHOD/CHOD Rs 200Crore to 500Crore	AGM/GM
5	PHOD/CHOD Above Rs 500Crores	GM

Marks- 5x4= 20

Q. No. 2 – Short Notes (Any Five):

- a **Bill of Lading** : It is a document giving title to the goods, signed by the shipping company or his agent, containing the declaration regarding receipt of goods (cargo), the goods at the conditions on which transportation is made and the engagement to deliver the goods at the prescribed port of destination to the lawfull holder of the Bill of Lading.
- Bill of Entry** : It is an application to the Customs authorities for permitting the release of goods landed or expected to be landed at Sea port/Air port after the collection of Customs duty. Bill of Entry is a document filed by importers or customs clearance agents with the Customs Department
- b **Order of Purchase Preference & quality in Stores Procurement.**
A) Order of Preference.—In making purchases, preference will be given in the following order —
Firstly, to articles which are produced in India in the form of raw materials, or are manufactured in India from raw materials produced in India, provided that the quality is sufficiently good for the purpose;
Secondly, to articles wholly or partially manufactured in India from imported material provided that the quality is sufficiently good for the purpose;
Thirdly, to articles of foreign manufacture held stock in India provided that they are of suitable type and requisite quality;
B) Quality.—In the case of the first two categories mentioned above the condition is that the quality is sufficiently good for the purpose, and for the third category the condition is that the articles are of suitable type and requisite quality. This means that articles coming under the first two categories should be accepted unless it is considered that the quality is definitely not up to the standard required, even though the imported articles may be considered to be of better quality.
- c **Procurement through Reverse Auction.**
Railway Board has issued detailed guidelines for Electronic Reverse Auction for Works, Stores and Service Contracts. As per these guidelines, purchase through Reverse Auction shall be preferred method for procurement for Stores Tenders valued more than Rs.10 Crore in each case and for Works and Services for Tenders valued more than Rs.50 Crore in each case.
- SALIENT FEATURES of e-RA:**
1. Online procurement process through IREPS. Initial e-RA period, Auto Extension Period and Minimum decrement in percentage of value of last successful bid is indicated in the tender itself
 2. Initial Offer consists of Technical Bid and Initial Price Offer
 3. Online Technical Evaluation.
 4. Initial Price Offer of bidders categorized as "Qualified for Developmental Order or Qualified for Bulk Order", is opened and tabulated by system separately, category wise.
 5. Calling of online e-RA from qualified bidders.
 6. Reverse Auction among bids "Qualified for Developmental Order and Qualified for Bulk Order" is conducted concurrently on IREPS/Suitable Platform in Stores tenders.
 7. Final financial tabulation comprises of Final Price Offer obtained through Reverse Auction. The final tabulation statement includes the initial price offer of a firm who has not participated in the RA process.

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d	<p>Price Preference for earlier delivery - When the materials are required urgently, higher offers with earlier delivery Period can be accepted in preference to the lowest offers with prolonged delivery period</p> <p>The following clause shall be incorporated in NIT : In case contract shall be placed on higher tenderer as a result of this invitation to the tender, in preference to the lowest acceptable offer in consideration of offer of early delivery the Contractor will be liable to pay to the Government the difference between the contract rate and that of the lowest acceptable tender on the basis of final FOR destination including all element of freight, Sale Tax, Local Taxes, Duties and other incidentals, in the case of failure to comply supplies in terms of such contract within the date of delivery specified in the tender and incorporated in the contract</p> <p>Orders are to be placed enclosing the usual time preference clause, clearly mentioning that the offer had been accepted in preference to the lowest acceptable offer of M/S.....at Rs.....with delivery period of..... and in the event of failure of supply as quoted, the supply will be subject to acceptance at the lowest acceptable rate received against the tender.</p> <p>The firm's specific acceptance for placing the order on time preference basis as mentioned above should be obtained by incorporating the special condition as per clause in the Tender Enquiry stage itself</p>
e	<p>Price Variation Clause:</p> <p>Price variation clause: - Price variation clause may be accepted keeping the following guidelines in view: -</p> <ol style="list-style-type: none"> 1. For material intensive components, where normally firms insist on only material variation clause, it may be provided. However, in such cases, quantum of material input viz., Controlled item/items with price notification only like JPC/SAIL price for steel, MMTC price for non-ferrous items etc., should be computed and the price variation per unit of product should be specified in relation to variation in price for input for each convenient slab say Rs.100 one tonne/ or Rs.1,000/- per tonne 2. For labour intensive contracts like fabrication contracts like fabrications, contracts, with major portion of raw materials supplied by Railways, wage variation clause alone may be provided. However, such wage variation clause should be linked with the published indices like the relevant consumer price index for industrial workers for specifying the quantum of variation in the price of the product for each point rise or fall in indices. In this connection the instructions contained in Board's letter may also be kept in view. Ordinarily, attempts should be made to persuade the supplier not to claim wage variation clause. 3. For other items, composite standard formula (such as that published by IEEMA) covering important items and wages can be provided. <p>But in cases where such a standard formula may not readily apply, an appropriate price variation clause may be provided broadly on the following lines: -</p> <ol style="list-style-type: none"> i) The fixed element may have a weight of 15 to 20 per cent. ii) Variation in material cost may be allowed a weight of 40 to 60 per cent. iii) The weight for wage variation may be 20 to 45 per cent also keeping in view the guideline given in para 3 above. iv) The total weight of the three elements should be 100 per cent. <p>4. The weight ages can be worked out by obtaining a broad price break up from the supplier and analysing it thereafter.</p> <p>Price variation clause may be accepted in Stores Contracts irrespective of delivery period but a specific provision indicating the period after which the effect of change in the parameters included in the price variation clause, may be made to work out the revised prices. The time lag between the date of change in the parameters and the date of their becoming effective for operation of price variation clause should take into account the likely inputs at old prices being used for manufacture and supply of the contracted items.</p> <p>As per latest instructions issued in GFR 2017, PVC shall be incorporated in long term contracts with minimum period of 18 months.</p>
f	<p>Rate Contract & Running Contract:</p> <p>Rate Contracts—The Rate Contract is a contract under which, during the period of its currency, the contractor engages to supply materials on demand, irrespective of quantity, at fixed unit rates or prices, within a given period of the receipt of such demand.</p> <p>Running Contracts—The Running Contract is one under which, during the period of its currency the contractor engages to supply, and the other party to the contract to take, a specified quantity (with a percentage tolerance either way) of materials, as and when ordered, at fixed unit rates or prices, within a given period of the receipt of such order.</p>

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Q. No. 3 - (a) & (b)

Marks-2x10=20

(a) -The procurement is being arranged for an in RDSO approved Safety item against AES as per following details:

1. Vetted AAC for 2019-20 – 1200Nos
2. CP – 01.06.2019 to 31.05.2020.
3. Category of Item – A
4. BAR for procurement – Rs 9000/- each.
5. Stock on Hand – 200 Nos. (as on 01.03.2019).
6. Covered Dues with Live DP – 300 Nos.

Answer the following:

Sr	Parameter	Answer
1	Buffer Stock Period for the item	2 months / 200 Nos.
2	NPQ as on 01.03.2019	1200 Nos.
3	Estimated value of tender	Rs 1,08,00,000/-
4	Type of Tender to be floated	Open/e-AT
5	Tender approving authority	CMM
6	EMD Amount	Rs 2,16,000/- (@ 2% of Est. Cost of tender)
7	Eligibility Criteria for the tender	Bulk Purchase from RDSO approved sources AND/OR Bulk purchase i.e. Minimum 80 percent of Net Procurement Quantity will be made only from those firms who have been approved by RDSO, for such ordering i.e. approved sources either before or on the date of tender opening, to manufacture and supply the tendered item.

Q3 (b): Discuss briefly the procedure of uploading the tenders, opening of tenders and Acceptance of Tenders in IREPS:

Sr	Parameter	Answer
1	Uploading the Tenders	After approval of Purchase proposal in iMMS by competent authority, NIT is prepared and published through iMMS & the published NIT is directly uploaded by system in IREPS.
2	Opening of Tender	After the scheduled date & time for tender opening the electronic tender box is opened with application of DSC of the nominated Stores Gaz. Officer alongwith nominated tender section staff. The opened tenders are decrypted with decryption key of the organization. Subsequently, the tenders are assigned to the respective purchase officers for further decision by Tender section staff or by the system automatically.
3	Acceptance of Tender	TAA (non-TC cases) /Convenor (TC cases) has to take decision regarding finalization of tender. In case of non-TC cases, the TAA finalizes the tender online in IREPS for order/negotiation/re-tender/discharge and accordingly acceptance note is generated. Subsequently, for accepted tenders LOA is generated and published online through IREPS. In case of TC cases, the tender case is forwarded through IREPS to the nominated Technical Member for technical evaluation of offers. After offering the Technical scrutiny, the technical member marks the case back to the Convenor, through system. Thereafter the tender is processed for finalization by the TC and electronically signed TCR are forwarded to TAA for online acceptance and further processing. Subsequently, for accepted tenders LOA is generated and published online through IREPS.

Ammae

Q. No. 4 – Differentiate between following: (Any Five):

Marks- 5x4= 20

No. 4 – Differentiate between following: (Any Five):		Marks- 5x4= 20										
Sr												
1	Purchase suspense: When the advance payment (debit) is made to supplier and material is not accounted for by Inspecting/Depot official the payment appears as purchase suspense since material (credit) is not available for the payment made.	Sale Suspense: When the advance payment (credit) is made by the purchaser towards sale of railway material and material is not issued for by Custodian/Depot official, the payment appears as Sales suspense since material (debit) is not issued to purchaser for the payment received towards sale of material.										
2	Purchase Preference: It is a policy under which a firm belonging to certain category quoting higher rate as compared to the lowest technically suitable bidder (but within the price range as per the policy of Government) becomes eligible for placement of order but at the rate quoted by the lowest suitable bidder.	Price Preference: It is a policy under which a firm belonging to certain category quoting higher rate as compared to the lowest technically suitable bidder becomes eligible for placement of order at its quoted rate. Price preference is not available as per present policy of Government.										
3	DP Extension: On failure to supply the material within the contractual DP, the firm may request for extension of DP and the Purchaser may grant DP extension as per contract conditions with OR without levy of LD/DC subject to following the provisions of Model SOP. Finance concurrence is necessary for DP extension without LD.	DP Re-fixation: Either on failure to supply the material within the contractual DP OR within the contractual DP firm may request for re-fixation of DP and the Purchaser may grant re-fixation of DP depending upon merit of the case, subject to following the provisions of Model SOP. Finance concurrence is not necessary for DP Re-fixation.										
4	Single Tender : When tender is issued to only one firm in special circumstances e.g. purchase against PAC, availability of only one supplier or urgent need necessitating purchase from a selected source.	Single offer: Single offer is the only one offer received against Limited, Special limited, Bulletin and Open tenders.										
5	Long Term Contract: The Long Term Contract is a contract under which, during the period of its currency, the contractor engages to supply materials on demand, for specified quantity, at fixed/differential (as specified in the contract) unit rates or prices, within a given period of the receipt of such demand.	Rate Contract: The Rate Contract is a contract under which, during the period of its currency, the contractor engages to supply materials on demand, irrespective of quantity, at fixed unit rates or prices, within a given period of the receipt of such demand.										
6	EMD: EMD is taken as a token from the firm participating in the tenders towards their willingness/earnestness to participate in the tender. As per latest Railway Boards instructions the amount of EMD in Stores Tender is as under: <table border="1"> <tr> <th>Tenders valuing</th> <th>Exempted</th> </tr> <tr> <td>Upto Rs 5 lakh</td> <td></td> </tr> <tr> <td>Above Rs 5 L and upto Rs 20 Cr.</td> <td>2% of estimated value of tender or max. Rs.20 L</td> </tr> <tr> <td>Above Rs 20 Cr. & upto Rs 100 cr.</td> <td>1% of estimated value of tender or max. Rs.50 L</td> </tr> <tr> <td>Above Rs 100 Cr.</td> <td>0.50% of est. value of tender or max. Rs.1 crore</td> </tr> </table> <p>MSE firms are exempted for payment of EMD if they are registered with Nodal Agency (advised by Ministry of MSME as per Public Procurement Policy) for the tendered item as on Tender Opening Date. PCMM can approve exemption for EMD in case of Single Tender, PAC item etc. prior to issue of tender.</p>	Tenders valuing	Exempted	Upto Rs 5 lakh		Above Rs 5 L and upto Rs 20 Cr.	2% of estimated value of tender or max. Rs.20 L	Above Rs 20 Cr. & upto Rs 100 cr.	1% of estimated value of tender or max. Rs.50 L	Above Rs 100 Cr.	0.50% of est. value of tender or max. Rs.1 crore	Security Deposit: SD is to be obtained by the Railways towards security for the due and faithful fulfilment of the contract by the contractor. Exemptions: Tenders valuing upto Rs.1 lakh are exempted. For tenders valuing above Rs 1 lakh, SD @ 10% of the Contract value max. Rs.5 cr. shall be obtained
Tenders valuing	Exempted											
Upto Rs 5 lakh												
Above Rs 5 L and upto Rs 20 Cr.	2% of estimated value of tender or max. Rs.20 L											
Above Rs 20 Cr. & upto Rs 100 cr.	1% of estimated value of tender or max. Rs.50 L											
Above Rs 100 Cr.	0.50% of est. value of tender or max. Rs.1 crore											

Armae

Marks- 2X10

Q. No. 5 (a) & (b)

(a) – Arrange the offers in ascending order:

S N	Firm	Unit Rate	Rate Basis	FOR Destn. cost	Inter-se ranking
1	ABC Ltd	USD 3000	CIF	308448	L4
2	XYZ Ltd	Rs 2,00,000	Ex-works	241200	L1
3	GHI Ltd	Euro 2000	FOB	258720	L3
4	QRS Ltd	Swiss Franc 2400	FOB	250052	L2

Marks - 10

Q5 (b) – Canons of Financial Prority:

In exercising financial powers, the sanctioning authority must pay due regard to the following principles: -

- The expenditure should not prima facie be more than the occasion demands, and that every Government Servant should exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of his own money
- No authority should exercise its powers of sanctioning expenditure pass an order, which will be directly or indirectly to its own advantage.
- Public moneys should not be utilised for the benefit of a particular person or section of the community unless – a) The amount of expenditure involved is insignificant; or b) A claim for the amount could be enforced in a Court of Law; c) The expenditure is in pursuance of a recognised policy or custom;
- The amount of allowances, such as travelling allowances, granted to meet expenditure of a particular type, should be so regulated that the allowances are not on the whole sources of profit to the recipients

Note: - All proposals involving financial implications except those which have been specifically exempted for this purpose should be referred to Finance Branch for advice before these are sanctioned.

Marks – 2x10=20

Q6 (a) & (b)

Q6(a) Decision for DP extension:

- Existing PO rate Rs 200/- + freight Rs 10/- + GST 10%, AIR Rs 231/- each.
- Subsequent tender rate Rs 180/- + freight Rs 10/- + GST 10%, AIR Rs 209/- each.

Difference of A and B = $231 - 209 = 22$ (9.5% of A)
 LD amount of 60 days (2% per month) for A = $231 \times 4/100 = 9.24$
 Potential loss of Railways per unit = $(231 - 9.24) - 209 = 12.76$ each

As can be seen above, subsequent tender rates are financially beneficial to Railways.
 Accordingly, further decision will be as under:

- Firm will be advised to accept lower rates received in subsequent tender before extension of DP considering rate difference of more than LD amount of 4%.
- If firm accepts lower rates, received in subsequent tender DP will be extended without LD but with DC at lower rates received in subsequent tender for balance qty of 1,00,000 Nos
- If firm do not accepts lower rates, received in subsequent tender DP will be extended with LD & DC for bare minimum quantity required to meet the interim requirement till receipt of fresh supplies against fresh contract.

Q6(b): (i) Multi-sourcing and its necessity: Ordering on more than one sources to ensure reliability of supplies & timely availability of material.
 (ii) Pre-decided splitting clause & Rly. Boards guidelines: Wherever the decision regarding ordering on more than one sources is taken then, the same is incorporated in NIT by way of incorporation of pre-decided splitting clause in purchase tenders.

Whenever such splitting of the procurable quantity is made, the quantity distribution will depend (in an inverse manner) upon the differential of rates quoted by the tenderers (other aspects i.e. adequate capacity-cum-capability, satisfactory past performance of the tenderers, outstanding orders load for the Railway making the procurement, quoted delivery schedule vis-à-vis the delivery schedule incorporated in the tender enquiry etc. being same/similar) in the manner detailed in the table below

Price differential between L1 & L2	Quantity distribution ratio between L1 & L2
Up to 3%	60 40
More than 3% and up to 5%	65 35
More than 5%	At least 65% on the L1 tenderer. For the quantity to be ordered on the L2 tenderer, TC/TAA should decide

Amala

Q. No. 1 – Write short notes: (Any 5);

- a
5 Railway Servants (Hours of Work And Period of Rest) Rules, 2005
- Aims and Object:**
1. To regulate the hours of employment, 2. To regulate the period of rest and 3. To regulate the payment of overtime for extra hours performed beyond hours of employment.
- Application of Rule:** This rule applies to all Non-Gazette Employees working in the railways except the followings: RPF staff, Staff governed under Factory act, Indian shipping corporation act, Mining act and Casual labours governed under Minimum Wages act
- Classification of Employment:** Intensive(I), Essentially Intermittent(EI), Continuous(C) & Excluded (EX)
- The powers to declare the employment of railway servant as Intensive, Essentially Intermittent or Continuous are vested with the Head of Railway Administration. He can delegate the power to CPO
- Appeal against classification lies to RLC within 90 days of declaration and then Secretary To Govt. of India in the Ministry Of Labour.
- b
5 Discuss important provisions of Rule 3 of The Railway Services (Conduct) Rules, 1966
- 3 General. --
- (1) Every railway servant shall at all times-
- (i) maintain absolute integrity; (ii) maintain devotion to duty; (iii) do nothing which is unbecoming of a railway servant;
- (2) (i) Every railway servant holding a supervisory post shall take all possible steps to ensure the integrity and devotion to duty of all railway servants for the time being under his control and authority, (ii) no railway servant shall, in the performance of his official duties, or in the exercise of powers conferred on him, act otherwise than in his best judgement except when he is acting under the direction of his official superior; (iii) the direction of the official superior shall ordinarily be in writing, and where the issue of oral direction becomes unavoidable the official superior shall confirm it in writing immediately thereafter; and (iv) a railway servant who has received oral direction from his official superior, shall seek confirmation of the same in writing as early as possible, whereupon it shall be the duty of the official superior to confirm the direction in writing.
- 3 A. Promptness and Courtesy No Railway servant shall--
- (a) in the performance of his official duties, act in a discourteous manner; (b) in his official dealings with the public or otherwise adopt dilatory tactics or wilfully cause delays in disposal of the work assigned to him.
- 3 B. Observance of Government's policies. Every railway servant shall at all times--
- (i) act in accordance with the Government's policies regarding age of marriage, preservation of environment, protection of wildlife and cultural heritage, (ii) Observe the Government's policies regarding prevention of crime against women.
- 3 C. Prohibition of sexual harassment of working women.
- (1) No Railway servant shall indulge in any act of sexual harassment of any woman at any work place. (2) Every Railway servant who is incharge of a work place shall take appropriate steps to prevent sexual harassment to any woman at the work place.
- c
5 Minor & Major Penalties as per The Railway Servants (Discipline & Appeal) Rules, 1968
- MINOR PENALTIES:** - (i) Censure. (ii) Withholding of his promotion for a specific period (iii) Recovery from his pay of the whole or part of any pecuniary loss caused by him to the Government or Railway Administration by negligence or breach of orders. (iii-a) Withholding of the Privilege Passes or Privilege Ticket Orders or both. (iii-b) Reduction to lower stage in the time scale of pay by one stage for a period not exceeding three years without cumulative effect and not adversely affecting his pension. (iv) Withholding of increments of pay for a specified period with further directions as to whether on the expiry of such period this will or will not have the effect of postponing the future increments of his pay.
- MAJOR PENALTIES:** - (v) Save as provided for in clause (iii-b) reduction to a lower stage in the time scale of pay for a specified period, with further directions as to whether on the expiry of such period the reduction will or will not have the effect of postponing the future increments of pay (vi) Reduction to lower time scale of pay, grade, post or service for a period to be specified in the order of penalty which shall be a bar to the promotion of the Railway Servant during such specified period to the time scale of pay, grade, post or service from which he was reduced, with direction as to whether or not, on promotion on the expiry of the said specified period..... [a] the period of reduction to time scale of pay, grade, post or service shall operate to postpone future increments of his pay, and if so, to what extent; and [b] the Railway Servant shall regain his original seniority in the higher time scale of pay, grade, post or service. " Clause (vi) as modified vide Bd's Ir No. E[D&A]2008/RG 6-11 dt.05.09.2011 [SC 120/2011] (vii) Compulsory Retirement (viii) Removal from service, which shall not be a disqualification for future employment under the Government or Railway Administration (ix) Dismissal from service, which shall ordinarily be a disqualification for future employment under the Government or Railway Administration

Amale

d Workman compensation Act.

Formerly WORKMEN'S COMPENSATION ACT (WCA) 1923

ECA is an act, which safeguards certain classes of employees against the risk in employment and payment of compensation for injuries sustained by them in accidents.

Objectives

To provide for payment of compensation to certain class of workers for injuries/death caused due to accidents, arising out of and in the course of employment.

To regulate the payment of compensation according to the nature and result of the accidents.

To prescribe the procedure to be followed in the payment of compensation

To evolve suitable machinery has been to ensure proper implementation of the provisions of the Act.

Definitions

Employee: A railway servant as defined in clause (34) of section 2 of the Railways Act, 1989, not permanently employed in any administrative district or sub-divisional office of a railway.

Wages : Means all remuneration expressed in terms of money or capable of being expressed on terms of money. It excludes traveling allowance, contribution to PF by the employer, amounts given to cover special kind of expenses and services. Wages for purpose of calculation of compensation will be fixed by the Government

Employer : Means anybody or persons or any managing agent of the employer or any legal representative of deceased employer

Accidents : Means an unexpected event happening without design even though there may be negligence on the part of the workmen.

Circumstances under which compensation is payable

Where a personal injury caused to workmen is lasting a period of more than 3 days.

The injury is caused as a result of accident.

The accident has arisen out of and in the course of employment (out of refers to the place of accident and in the course of refers to the time of accident)

Injury has resulted in disablement or death.

Circumstances under which compensation is not payable

In respect of any injury, which does not result in the total or partial disablement of workmen for a period, exceeding 3 days. In respect of any injury (excluding death) caused by accident which is directly attributable to : The influence of Drink or Drug at the time of the accidents, Wilful removal or disregard of safety appliances & Wilful disobedience of safety instructions.

e PNM:

Permanent Negotiating Machinery (PNM) : It aims to maintain contact with labour and to resolve disputes and differences, which may arise between Railway Labour and Administration.

Collective bargaining, across the table negotiations and give and take policy are the main principles behind PNM

Level of Meetings

Railway level : The recognised Union having access to the Divisional Officers and Officers at Zonal Head quarters including GMS.

Rly Bd level : The Federations with the Railway Board take up Matters not settled at Railway level.

Tribunal level : Where agreement is not reached between the Federation and Railway Board in matters of importance, it is referred to an adhoc Railway tribunal comprising of representatives of Railway Labour and administration presided over by a neutral Chairman

f Benefits to Railway staff on death/retirement:

Benefits to all staff at Death/Retirement

Pension/Family pension.

Gratuity.

PF at the credit of the employee.

VPF deposit money.

Amount under Group Insurance Scheme.

Encashment of Leave.

Travelling Allowance for self and members of family as on transfer.

Composite Transfer Grant.

Settlement/Kit pass.

Incidental charges for loading of kit.

Amount under Deposit Linked Insurance Scheme.

In case of death/disablement appointment of dependant on compassionate grounds.

In case of death, out-of turn allotment of quarters to dependant.

Post-Retirement Complimentary Pass.

Facilities of Medical Attendance.

Amala

g Salient features of New Pension Scheme 2004

Applicability and important features:

1. For Railway employees recruited on or after 01.01.2004.
2. This scheme has Tier I and Tier II accounts.
3. Tier I is mandatory for all Railway employees who joined service or after 01.01.2004.
4. Tier I contribution will be 10% of Basic Pay + DA (plus NPA if any).
5. It will be deducted from salary every month. Government will make an equal matching contribution. Both will be rounded off to nearest rupee.
6. Recovery will commence from the month following the month of joining Railway Service.
7. A unique 16 digit Permanent Pension Account Number (PPAN) will be allotted to each Railway employee under the scheme.
8. No withdrawal is permissible.
9. Tier I contribution and investment returns will be kept in a non-withdrawable Pension Tier I account.
10. Tier II is optional.
11. Tier II contribution will be kept in a separate account that will be withdrawable at the option of the Railway employee.
12. No Government contribution in Tier II will be made.
13. An annual statement containing details of opening balance, monthly contribution, contribution of Government and interest earned has to be given to the employee.
14. Interest will be 8% from 1.1.2004.

Marks- 5x5=25

Q. No. 2 - Write short notes: (Any 5);

a Parliamentary Control on Railways finance

The control of Parliament over railway finance and policy is exercised as follows:—

- (a) through periodical examination, generally every five years, of the working of the Railways by the Railway Convention Committee to review inter alia the rate of dividend payable by the Railway
- undertaking to the general revenues.
- (b) through the Estimates Committee which examines such of the estimates as it may deem fit or are specifically referred to it by Parliament;
- (c) (i) by means of interpellations, resolutions, and discussions when the Budget is presented, and the railway demands are voted upon;
- (ii) through the Members of Parliament serving on the National Railway Users Consultative Council;
- (iii) through the Public Accounts Committee which examines the accounts showing appropriation of sums granted by the Parliament for the expenditure of the Government of India, the annual finance accounts of the Government of India and such other accounts laid before the Parliament as the Committee may think fit, and
- (d) (i) through the Committee on Subordinate Legislation which scrutinises an reports to Parliament whether the powers to make regulations, rules, sub-rules, bye-laws, etc., conferred by the Constitution or delegated by Parliament are being properly exercised within such delegation;
- (ii) through the Committee on Government Assurances which scrutinises whether the assurances, promises, undertakings, etc., given by Ministers from time-to-time, on the floor of the Lok Sabha and the Rajya Sabha, have been implemented within the minimum time necessary for the purpose.

In addition, any Member of Parliament may address the Ministry of Railways (Railway Board) or a Railway Administration on any matter concerning railway working. Member may also ask questions in both the Houses of Parliament on issues connected with the Railways.

b General list of duties/items of work of Stores Accounts Officers attached to Major depot complex.

STORES ACCOUNTS

- Passing of bills of suppliers of stores.
- Passing of bills of Customs duty in respect of imported stores.
- Adjusting "Pay & Accounts Officers" debits.
- Maintenance and review of suspense accounts: 'purchases' and 'sales'. Stores-in-transit; their reconciliation with General Books.
- Refund of Earnest Money and Security Deposits.
- Watching of recoveries from defaulting firms.
- Evaluation of Issue Notes and receipt notes: preparation of daily summary of issue of stores to various consuming departments, review of stores ledgers (now-a-days computerised).
- Operation of Stock Adjustment Account.
- Preparation and check of annual statement of stores transactions.
- Validity checks on computer data, Elimination of unmatched items statement, Irregular Statement (Residual Tape), and computer statement regarding difference between Priced and Numerical ledgers on posting of Stock Sheets.

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c Procedure of processing & finalizing the Audit objections & Draft Paras.
5 Disposal of Audit Objections All audit objections and notes should be promptly attended to by the Accounts Officer. Audit objections may either relate to matters which can be disposed of by the Accounts Officer himself without reference to the executive or to matters which can be elucidated only by the executive. In the former case, no reference should ordinarily be made by the Accounts Officer to the executive except to advise disallowances, if any, arising out of the audit objections. For the latter, the Accounts Officer should arrange to elicit necessary information for disposal of the audit objection; and if in his opinion, the audit objection should be upheld, he should arrange to see that suitable action is taken. The Accounts Officer should generally take the same action on defects and irregularities brought to notice by the Chief Auditor as he would take if they had been discovered in the course of internal check exercised in his own organisation.

Procedure of processing & finalizing Draft Paras:

The Draft Para is the Para prepared by the chief Auditor to incorporate the serious irregularities in the Railway Audit Report which could not be disposed in preliminary factual statements. When it is decided by the chief Auditor that the preliminary factual statement is to be converted in to Draft Para, prepares the same and send it the General Manager of the concerned Railway. The advance copies of the draft Para with connected correspondence and sent to PFA, H.O.D Addl. Dy CAG (Railways) and the Director (Accounts)/Rly Board to facilitate prompt action and detailed examination of the points brought out in the draft paragraph.

The G.M should send the reply of the draft Para to Chief Auditor duly approved by the Rly Board within 8 weeks duly endorsing copies to the Addl. Dy CAG (Railways) and Director/Accounts(Rlys Board). To enable the Rly Board to approve the draft reply prepared by the Rly Additional information to Rly Board along with the proposed reply to draft Para :-

- a) History of the case with copies of relevant correspondence not covered in the chief Auditor's letter.
 - b) Sentence wise comments on the draft Para Specifically Verifying/correcting the facts mentioned there.
 - c) A chronological summary of the case where there has been unusual delay.
 - d) Remedies action called for or taken to avoid similar cases in future.
 - e) Disciplinary aspects where individual lapses have been brought in light.
- If the AG (Rly) satisfies from the reply, he drop the draft Para with the condition to ensure that the proper action will be taken as assured in report otherwise he send the Para for inclusion in the annual report to be presented in the parliament. The action on the Para of the report is then taken as per recommendation of the PAC.

d Public Accounts Committee:

5 This is a Parliamentary Committee on Public Accounts for the examination of accounts showing the appropriation of sums granted by the Parliament for the expenditure of the Government of India, the annual finance accounts of the Government of India and such other account laid before the Parliament as the Committee may think fit.

As a Parliamentary Committee the Public Accounts Committee has its own Chairman, and its own programme and procedure.

The Committee takes up examination of the Audit Report and Appropriation Accounts after they have been duly placed before Parliament with the approval of the president. Apart from taking oral evidence from Government representatives, the Committee calls for additional information in the form of Memoranda or notes on which it requires further elucidation. The Committee's findings are recorded in a report presented to Parliament. Even though the Committee is not an executive body and its opinions and findings are only recommendatory, Government examines each of its recommendations with a view to implementing them and report back to the Committee the action taken when the following year's accounts come up for examination. In the exceptional cases in which Government may not be in a position to implement a recommendation, they place their views before the Committee to enable it to present a further report to Parliament.

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(5) 21

f	Classification of Revenue Expenditure.: Demand for Grants for Expenditure on Railways			
5	CLASSIFICATION OF REVENUE EXPENDITURE APP. I			
	Sr.	Group	No	Demand / Name of demand
	I.	Policy Formulation and Services Common to all Railways	1.	Railway Board
			2.	Miscellaneous Expenditure (General)
	II.	General Superintendence and Services on Railways	3.	General Superintendence and Services on Railways.
	III.	Repairs and Maintenance	4.	Repairs and Maintenance of Permanent Way and Works.
			5.	Repairs and Maintenance of Motive Power.
			6.	Repairs and Maintenance of Carriages and Wagons.
			7.	Repairs and Maintenance of plant and Equipment
	IV.	Operation	8.	Operating Expenses-Rolling Stock and Equipment.
			9.	Operating Expenses-Traffic.
			10.	Operating Expenses-Fuel.
	V.	Staff Welfare, Retirement Benefits and Miscellaneous	11.	Staff Welfare and Amenities.
			12.	Miscellaneous Working Expenses
			13.	Provident Fund, Pension and other Retirement Benefits.
	VI.	Railway Funds and payment to General Revenues.	14.	Appropriation to Funds.
			15.	Dividend to General Revenues, Repayment of lones taken from General Revenues and Amortization of over Capitalisation.
g	Role of Finance officer in tender committee case dealing with a NS high value item:			
5	The association of the Accounts Officers in Tender Committees is with a view to ensuring that the financial interests of the organisation are not lost sight of by the committee in its deliberations. The Accounts Officer is also expected to advise and ensure that various codal provisions/rules/regulations are being complied with and that any deviation in this regard is suitably advised for appropriate sanction bearing an overall management interest. The Accounts officer being an independent person is expected to look at the transactions in a dispassionate and objective manner. While the role of Accounts Officers in tender committees, auctions, etc , as outlined above, is well known, yet they should give due importance to their responsibility.			

Acharya

Q. No. 1

SECTION -B (Answer Any 5 Questions)

Marks- 2x10=20

(i) 10	<p>Purchase Suspense, and SINT, Effect on Inventory balance & TOR and clearance</p> <p>Purchase Suspense: When the advance payment (debit) is made to supplier and material is not accounted for by Inspecting/Depot official the payment appears as purchase suspense since material (credit) is not available for the payment made. This is cleared after release of R/Note by Depot officer.</p> <p>Stores in Transit (SINT): When the material is issued from One of the Stores depot to another Stores depot, until and unless the material is not accepted/accounted for by receiving depot the material is reflected in SINT and treated as Stores in Transit. This is cleared after accountal of material by the receiving Depot officer.</p> <p>The above suspense effects the overall receipts, issues & physical closing balances which are the important parameters for calculation of ITOR.</p> <p>As per accounting system for working out inventory turnover ratio, the debit balances outstanding in all above suspense heads on 31st March of the year by total issues made from 1st April to 31st March. This ratio is multiplied by 100 to get percentage. <i>TOR should be as minimum as possible.</i></p>
(ii) 10	<p>Responsibility /Duties of Depot Officer in a stores depot:</p> <p>The Depot Officer.—Each stores depot of any importance should be under the supervision of Gazetted Officer of the Stores Department directly subordinate to the PCMM. He is referred to in these rules as the "Depot Officer". He is responsible to the PCMM for the efficient maintenance of stocks of stores, for the prompt service of the territory served by his depot, for the safe custody of the stores in stock, for the correct tally of such stock at any time with the balances as shown in the ledgers, for the correct preparation and posting of all initial documents, ledgers, bin cards and subsidiary registers, for the submission of the relevant vouchers and documents to the Accounts Officer on prescribed dates and for the disposals of surplus and scrap stores.</p>

Q. No. 2 –

Marks- 2x10=20

(i) 10	<p>Departmental Stock Verification in the Stores Depot. Describe procedure in detail.</p> <p>Departmental Stock Verification.—As an important "back check" on the correct receipt and issue of stores by the Wards, it is necessary to have a departmental check to see whether the upto date balance of an item in the ledger agrees with the actual physical stock balance. Such departmental verification to be arranged by the depot officer will be in addition to the Stock Verification arranged by the Accounts Department.</p> <p>Procedure for verification. —The official deputed to verify the stock of an item should take down the opening balance in the ledger on the morning of the date of verification and proceed to verify the stock in the ward. He should note down the particulars of weighment, etc, in a field book and obtain thereon the signature of the ward-keeper concerned in evidence of the correctness of the actual balances of stock entered therein.</p> <p>Stock Verification Sheets.—If the physical balance or stock agrees with the book balance no stock sheets need be prepared. The official making the verification will merely make an entry in the ledger card/bin card to show that the physical balances agree with the book balances. The entry should be initialled by the official making the entry and the clerk- in-charge of the Ledger Section.</p> <p>If there be an excess of stock or deficiency in stock, the official should prepare a Departmental Stock Verification Sheet and dispose it as per the laid down procedure.</p>
(ii)	<p>Explain briefly the procedure of Jt. Inspection in case of rejection of pre-inspected items by consignee:</p>
10	<p>Pre-inspected material rejected by consignee -</p> <p>(i) In case of rejection of pre-inspected good at consignee end, the material rejection advice/rejection memo should be sent by consignee to all concerned i.e firm, purchaser, pre-inspecting agency, paying authority as per the contract etc. without fail.</p> <p>(ii) Financial recovery: In case payment has been made to the firm for the material, the concerned paying authority as per contract should note the rejection advice details in its recovery register for effecting recovery of payments made, as the case may be.</p> <p>(iii) If the firm desires to have joint inspection, joint inspection of rejected material will be held with pre-inspecting agency and the firm. In case of failure of either of the two parties to associate with joint inspection, the joint inspection should be held by the consignee with whichever of the two parties comes for joint inspection. Irrespective of whether the party(ies) attend joint inspection or not, the modality of joint inspection etc will have to be completed with 21 days of communication of rejection advice to the supplier (in line with IRS conditions of contract clause 703). For imported material, the time limit will be 45 days.</p>

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	<p>(iv) Firm may be permitted to collect the rejected goods only after the firm has deposited the payments already made by Railway (if any) to the firm or equivalent amount has been recovered for this purpose.</p> <p>(v) In case of replacement supply against the rejected goods, the same should be pre-inspected by same pre-inspecting agency who passed the material earlier. In line with IRS conditions of contract clause 703, no inspection charge will be paid by Railway to the inspection agency for the replacement supply.</p> <p>(vi) However, in case of component level rejection in an pre-inspected item(which is an assembly) the replacement supply of that component can be accepted based on firm's internal inspection certificate/guarantee certificate and final inspection by consignee.</p>
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Q. No. 3 – Write short Notes on the following (Any 5);

Marks- 5x4=20

4	<p>(i) Imprest Stores: Imprest Stores.—Materials whether stock items or non-stock items, held in stock at Running Sheds, Train Examining Stations etc. not for specific works but as a standing advance for the purpose of meeting day to day requirements in connection with the repair and maintenance and operation of rolling stock shall, including consumable stores such as cotton waste, jute, oil, grease, etc., be treated as imprest stores, so long as they are under the control of the authority in charge of the executive unit, and have not been issued to works. The material required to upkeep of rolling-stock, by divisional electricians and that required for house lighting purposes at various stations by electric chageman should also be treated as imprest stores.</p> <p>Object of Imprest System. —The main object of the Imprest System is to control the expenditure on materials used each month in the running repairs of rolling-stock, etc. But this involves inter alia, effective financial and departmental control on the stocks of materials held at out-stations and their issue and recoupment.</p>
4	<p>(ii) Custody Stores: Custody Stores.—These stores chiefly consist of items obtained for the Mechanical Department for the construction of rolling stock/sanctioned under the Capital or Revenue Programme. Directly the stores are received and paid for, the cost is at once debited to the works concerned. Instead of the stores lying in the workshops until they are required, the stores Department should keep them in safe custody, proper numerical records being maintained by the department.</p> <p>After the checking of the consignments the receipts should be posted in the Material Schedule and also on a Stock Card which should be maintained in the sub-ward for each item appearing on the Material Schedule.</p> <p>Issue of "Custody Stores".—Work shops Progress Office is notified by means of the Material Schedule of the stores available in stock and of the stores to be specially purchased for works. Notice of the arrival of these stores is afforded by means of the Receipt Note and the Advices of Despatch. The Workshops Progress Office should enter the particulars of receipt of the stores from the above documents on the Progress Office copy of the Material Schedule. As and when required the stores should be drawn on the authority of Pink Issue Tickets prepared as prescribed.</p>
4	<p>(iii) Surplus Stores:—Stores may be considered as surplus to the requirements of the railway only if they have not been issued for a long time. Even amongst such items there may be some which it is known could be utilized for the purpose of the railway in the near future, and these may be with advantage be distinguished from the surplus stores which cannot be so consumed.</p> <p>An essential prerequisite condition to declare any items of stores as "surplus" stock on railways is that such items have not been issued from stock for railway consumption, for a period of two years. Such "surplus" stock should be further classified under two heads viz.</p> <p>(a) movable surplus and</p> <p>(b) dead surplus.</p> <p>Movable Surplus.—Comprise items of stores which have not been issued for a period of 24 months but which it is anticipated will be utilized in the near future. Such items should be marked in the Price Lists.</p> <p>Dead Surplus.—Comprise items of stores which have not been issued for the post 24 months and which it is considered are not likely to be utilized on any railway within the next two years. No article, may, however, be classified as "dead surplus" unless it has been duly inspected by a Survey Committee</p>
4	<p>(iv) Ordinary Stores, Emergency Stores and Special Stores</p> <p>Ordinary Stores.—Ordinary Stores are generally such items of Stores for which there is a regular turnover caused by a constant demand and which are stocked by the Stores Department in its Depot.</p>

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Emergency Stores.—The depots have also to stock certain items of stores though they do not have a regular turnover caused by a constant demand. These are 'Emergency Stores' and comprise items of stores which do not ordinarily wear out or require renewal, which have, however, to be kept in stock to meet emergencies, such as that due to breakage or unanticipated deterioration, and which are not readily obtainable. The stock cards relating to such stores should be marked with the letter 'E'.

Special Stores.—These are stores required for works and other special purposes i.e. other than for 'operation' or 'ordinary maintenance and repairs' and which are ordinarily dispatched directly to the requisitioner without being stocked in a stores depot.

(v) 4 ASRS – Automatic Storage & Retrieval system
ASRS is a system used for storing and retrieving of the material which is very useful in the field of storage, distribution and production.

In any traditional storage room or godown, persons / store keeper has to go to the prescribed location of the material to store the material or retrieve the material. It is not possible to use the full vertical space of store room / godown without using material handling machines for storage and it takes much time for storing and retrieving the material. Moreover, identification of location and retrieval is difficult in manual storage systems. There are series of rakes built with passages in which an automatic moving crane traverses for storing and retrieving the items. Pallets with materials are kept in series of rakes. One ASRS can handle the pallets with material without any operator. Therefore this system is fully automated.

ASRS system can be used for material management system, ware houses system or it can be used in fully automated manner for entire material management and handling of materials by adding/using suitable software.

Storage place can be used to the maximum possible extent in the case of automated ASRS system and the process of storage & retrieval of materials can be speeded up. The margin of error can also be minimised to a greater extent. Apart from this, automated ASRS reduces labour costs while lowering work force requirements.

(vi) 4 Survey Committee:

Functions of Survey Committees. —A Survey Committee should be formed on each railway for the purpose of inspecting critically the condition of all the stores.

(1) that have deteriorated in value, for any reason.

(2) broken or damaged in transit, or while in stock.

(3) lying in the custody of the Stores Department for a long

time and considered by the PCMM as having become unserviceable owing to obsolescence of other causes, and

(4) received as scrap from the line.

The Committee should determine after such inspection—

(a) what stores held in the depots should be treated as Dead Surplus Stores or as scrap,

(b) what stores should be classified and rate second-hand

(c) at what rates and values such stocks should be held in the accounts books, and

(d) how such stores should be disposed of i.e. by sale or by issue to particular uses of particular departments, etc.

Q. No. 4 (a) –

Marks- 1x10=10

(a) Indicate Main PL group:

(i) TL Battery – 45

(ii) Paint Brush – 71

(iii) Steel – 90

(iv) Electrode – 76

(v) Textile – 79

(vi) Hardware – 73

(vii) GI Pipe – 62

(viii) PVC Flooring – 75

(ix) Grinding Wheel – 70

(x) Fog Signal – 81

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(b) Why is inventory important? What is Inventory TOR? Its importance. How is it calculated and monitored on Indian Railways?

10 Inventory is important to meet the requirement of User departments to ensure day to day train operations. Inventory TOR is a measure of average stocks held in stock at a time. This is measured in percentage by the following formula:

$$T/O \text{ ratio} = \frac{\text{Average value of stock of all materials held in stock} \times 100}{\text{Total value of issues made during the year}}$$

In Railways, Stores Balances are reflecting in various capital suspense head e.g., Purchase Suspense (7110, 7120, 7130), Sale Suspense (7140), Stock Suspense (7150, 7160). As per accounting system for working out inventory turnover ratio, the debit balances outstanding in all above suspense heads on 31st March of the year by total issues made from 1st April to 31st March. This ratio is multiplied by 100 to get percentage. TOR should be as minimum as possible.

Total Marks =20

Q. No. 5 – (a) & (b)

(a) – e-Auction, pre-requisites for participation for purchaser, disposal of scrap through e-auction & RTGS payment and BSV & delivery of scrap: Marks - 15

- a 15
- Sale of Railway material online through IREPS by way of auction is called as e-Auction. Pre-requisites for Purchase to Participate in E-Auction:
1. Entry fee to the e-auction web site: The purchaser has to get registered on the side www.ireps.gov.in for centralized registration for e-auction. The purchaser is required to submit one time registration fee Rs. 10,000/- as entry fee in central account either through payment gateway or manual payment as prescribed.
 2. Purchase should have valid login ID and with Class-III DSC registered in IREPS.
 3. Purchaser Account: A valid user Registered with E-Auction Portal, can bid in the e-auction site www.ireps.gov.in after depositing any amount in his "Purchase account" and can submit bids equivalent to or up to 10 times of the amount as available in "Purchase account" on real time basis. This account shall be updated on real time after each transaction. Payment can be made through payment gateway or manually in the manner prescribed.

Payment of balance sale value (BSV) and delivery of lots: Depot Scrap Lots

Sr	Sale Value of Lot	Free time allowed for payment of balance sale reckoned from the date of acceptance of bid	Free time allowed for delivery reckoned from the date of acceptance of bid.	Number of instalment permissible for payment
1	Upto and including Rs 3 lakh.	10 Days	40 Days	1
2	Exceeding Rs 3 Lakh and upto Rs 5 lakhs	15 Days		1
3	Exceeding Rs 5 lakhs and upto Rs 15 lakhs	15 Days		2
4	Exceeding Rs15 lakhs	15 Days		3

Marks-5

Q5 (b)

(b) 5 Sale of Hazardous waste/Scrap Batteries/Electronic waste

Sale of Hazardous waste/Scrap Batteries/Electronic waste: Scrap lots comprising of Hazardous waste shall be sold keeping in view the extant guidelines of Ministry of Environment & Forest as contained in The Hazardous Wastes (Management, Handling and Transboundary Movement) Rules, 2008 and Second Amendment Rules, 2009, as amended from time to time, as notified by ministry of Environment and Forests. Scrap lots comprising of Scrap Batteries shall be sold keeping in view the extant guidelines of ministry of Environment & Forest as contained in Batteries (Management and Handling) Rules, 2001, as amended from time to time.

Scrap lots comprising of E-waste shall be sold keeping in view the extant guidelines of ministry of Environment & Forest as contained in e-waste (Management and Handling) Rules, 2011, as amended from time to time.

Prospective bidders of such lots of Hazardous wastes/Scrap Batteries/e-waste should be in

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(10)

possession of registration, valid on the date of e-Auction and on the date of delivery, as recycler/pre-processor issued by the Ministry of Environment and Forest or by Central Pollution Control Board. The successful bidder, whose bid is accepted by Railway administration, shall be required to produce original valid document of such a registration at the time of taking delivery of material. In case of failure, Railway administration may cancel the sale and reserves the right to forfeit the earnest money

Certificate is required from the firm regarding the total waste purchased and processed for the current financial year (till the time of auction) to assess the validity. Registration certificate cum-pass book for recycling of hazardous waste should be brought at the time of delivery to make necessary verification & entry.

The above condition may vary as per the latest directives of Ministry of Environment & Forest and CPCB at the time of e-auction delivery.

Marks-2x10=20

Q. No. 6 (a) & (b) -

- (a) Preservation techniques for the following items:
- 10
(5x2)
- Rubber Items: Rubber stores should be stored in very cool room. Stores should be frequently dusted with adequate French chalk. Rubber stores should be kept away from heat such as Electric Motors, Generators and also away from oil, grease and acids.
 - Electrodes: The flux coating of the electrodes is likely to get off the metal rod either by absorption or moisture or by mechanical rubbing. They should be stored in original moisture proof cartons. Mechanical rubbing should be prevented during handling.
 - Batteries: They should be kept in cool and dry racks and terminals protected with a coating of grease. Dry cells should be stored in their original cartons. Old batteries should be issued first. If due to some reasons the acid cells are kept in storage for a long time, the acid solution should be replaced.
 - Paints: Paint drums should be turned upside down or rolled first after 3 months of the storage, and then after every 15 days. Retail issue should be avoided and if made the drum should be soldered back at once. First in first out principle should be observed for issue. Paints should be stored in cool place.
 - Chemical/Acids: Various types of chemicals should not be mixed up. Stoppers should be kept plastered to prevent from moisture. Containers shall be kept on level floor in sand cushioning in cool and well-ventilated sheds.

For all the above items, issues shall be arranged on FIFO basis, i.e. First In First Out basis

(b) Differentiate between.

- 2
- Stock Sheet & Survey sheet:
Stock Sheet: Stock sheet is generated / prepared by official who carries out Stock Verification either in case of Departmental Stock Verification or by Accounts Stock Verifier whenever the physical balance in stock does not agree with the book balance.
Survey sheet: Survey sheet is prepared by Survey committee after inspecting critically the condition of all the stores for determination & declaration of the stores as Dead surplus, second hand or scrap.
 - EMD & BSV in e-Auction
2
EMD (Earnest Money Deposit) - Highest Bidder on the close of bid and its acceptance by Auction Conducting officer shall be required to deposit a token amount of total Sale Value known as Earnest Money Deposit. The EMD amount for sold lot in E-Auction will be 10% of Sale Value (accepted Bid Value). For every bid given by the purchaser the system will validate with his EMD balance available (calculated after locking the EMD amount for the lots for which he has already placed his bid and if his bid is H1) and will ensure that at no point of time the total bid value exceeds 10 times the EMD balance available.
BSV in e-Auction
Successful bidder can submit the balance sale value through payment gateway or through manual mode as mentioned in e-Auction conditions. Delivery order is to be issued only after realization of the balance sale value. No extra time will be granted towards any delay, purchaser shall pay well in advance before the last date of expiry of free time allowed to facilitate realization before last due date.
 - 2
Liquidated Damages: If the Contractor fails to deliver the stores or any instalment thereof within the period fixed for such delivery in the contract or as extended or at any time repudiates the contract before the expiry of such period the Purchaser may without prejudice to his other rights:- recover from the Contractor as agreed liquidated damages and not by way of penalty a sum equivalent to 1/2 per cent of the price of any stores (including elements of taxes, duties, freight, etc.), which the Contractor has failed to deliver within the period fixed for delivery in the contract or as extended for each week or part thereof during which the delivery of such stores is

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	accepted after expiry of the aforesaid period. Ground Rent: Ground rent is levied upon the supplier, for delay in lifting of rejected materials by the supplier after the expiry of the specified period. In case of Scrap sale, the ground rent is levied upon the Purchaser for delay in lifting of purchased scrap materials after the expiry of the free delivery period.
iv) 2	Book Average rate & Reserve Price: The book average rate is the rate arrived at by dividing the value balance shown in the priced ledgers by the quantity balance. Whereas The reserve price is the price fixed by the PCMM/Auction conducting officer for such item of scrap to be sold based on the bids obtained at past auctions and any other information available in order that the item may be withdrawn from the sale, if the bids are found unsatisfactory.
v) 2	Survey Committee & Tender Committee: Survey Committee is formed on each railway for the purpose of inspecting critically the condition of all the stores for determination & declaration of the stores as Dead surplus, second hand or scrap Tender Committee is formed for finalization of tenders for procurement of items against supply tenders or finalization of scrap material through tender sale.

Marks-2x10=20

Q. No. 7 (a) & (b) -

(a)	ABC Analysis, XYZ analysis & VED analysis: (i) A-B-C Analysis : This analysis is based upon Pareto Principle according to which in many situations, majority of the activity is governed by very few attributes. Category of the item is decided on the basis of physical issues during previous Financial Year. About 5% of the total stock items account for 70% of the total value of the item stocked. These are called as 'A' category items. About 15% of the total stock items account for 20% of the total value of the item stocked. These are called as 'B' category items. About 80% of the total stock items account for only 10% of the total value of the item stocked. These are called as 'C' category items (ii) XYZ Analysis: In this analysis the items are classified as "X", "Y" and "Z" based on inventory value of each item on the date of review. It helps in controlling the value balance to barest minimum. (iii) V-E-D Classification : Classification done on the basis of criticality of the item is known as V-E-D, where the items are classified as Vital, Essential and Desirable. Vital items are those items which are very critical for the operations and do not permit any corrective time i.e. they cannot be procured off the shelf if they are not available. Essential items are comparatively less vital and work without them cannot be managed for few days. All remaining items are known as Desirable items. For the purpose of Inventory Control, A category items are most important. Therefore, they are closely monitored at highest level at very frequent intervals. Stock verification of A category items is carried out every six months; for B category items every year and once in two years for C category items. To achieve better inventory turnover ratio, we intend to keep average stocks of 3 months, 6 months and 12 months of A, B and C category items respectively. However, the priority of items to be kept in stock at a given point of time for ABC Category items shall be prioritised as per VED nature of items.
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(b) In one of Stores Depot the details of inventory are as under:

10	1. Opening balance as on 01.04.2018	- 23 Crores
	2. Receipts from 01.04.2018 to 28.02.2019	- 132 Crores
	3. Issues from 01.04.2018 to 28.02.2019	- 125 Crores
	4. Likely receipts during March 2019	- 13 Crores
	5. TOR Target as on 31.03.2019	- 20%

Calculate and Answer the following:

Sr	Parameter	Answer *
1	Physical Inventory TOR as on 28.02.2019	24% 22% <u>Answer</u>
2	Issues required during March 2019 to achieve TOR as on 31.03.2019	15 Crores

* Inventory as on 28/2/2019 = 23 + 132 - 125 = 30 cr.
Issues from 1/4/18 - 28/2/19 = 125 cr

T.O.R = $2 \times \frac{30}{125} \times \frac{11}{12} \times 100 = 22\%$ Answer