

# LDCE Examination Paper

## Section - A

Write short notes on any two of the following (10 marks)

- a) Narmada Bachao
- b) VAT
- c) Organ Transplant
- d) Right to Information Act

2. Expand the following abbreviations ( 5 marks – ½ marks each)

- a) LPG
- b)CAT
- c)PAC
- d)SPV
- e)ONGC
- f) UPSC
- g)SPCA
- h) PERT
- g) IMF
- h) IRCTC

3. Explain the concept of RajBhasha how it is implemented in your office (Please restrict your note to 250 words)

4. Name the authors of the following books

- a) God of Small Things
- b) Malgudi Days
- c) As You Like It
- D) My Experiments With Truth
- E) Arthashastra
- F) Who Moved My Cheese
- G) Anand Math
- H) The Monk Who Sold His Ferrari
- I) Discovery of India
- J) Harry Potter and Order Of Phoenix

5. Fill in the blanks (5 marks)

- a) Veni \_\_\_\_\_ vicci
- b) A Stitch in time \_\_\_\_\_
- c) Ignorance is \_\_\_\_\_
- d) Rise and Fall of \_\_\_\_\_
- e) Few and \_\_\_\_\_ between
- f) I came, I saw and I \_\_\_\_\_
- g) Jai Jawan Jai \_\_\_\_\_

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- h) A thing of \_\_\_\_\_ is a joy forever
- i) if they don't have bread let them eat \_\_\_\_\_
- j) a \_\_\_\_\_ measures earthquake

6. Briefly explain the difference between the following

- a) Fundamental rights and directive principles
- b) bonafide and malafide
- c) BOLT & BOT
- d) Limited tender and open tender
- e) Concurrence and sanction

7. The following personalities have been newsworthy. Briefly state the reason

- a) E Sreedharan
- b) INDIRA Nooyi
- c) Barack Obama
- d) J K Rowling
- e) Sunita Williams
- f) Kiran Mazumdar Shaw
- g) Dalai Lama
- h) Ratan Tata
- i) Asif Ali Sardari
- j) Hillary Clinton

## SECTION B

### PART - A

1. What is the need for separate audit by representatives of comptroller and auditor general with effective internal auditing within the system, can c & AG Audit can be dispensed with discuss in detail giving pros and cons.

2. Write short notes on any five

a) Konkan Railway Corporation

b) Canons of Financial Propriety

c) Delegation of powers

d) reappropriations

e) Charged and voted expenditure

f) Railway Board

g) Dedicated freight corridor

3. In the present set up of Indian railways what are the different “FUNDS” In brief describe the nature of each fund and their operation. Briefly discuss “CAPITAL FUNDS”

4. How is the “operating ratio” calculated? What the limitations of this ratio in assessing the financial viability of the railway. What are your suggestions to bring down the operating ratio of Southern Railway?

5. “Railway finances were separated fro general finances primarily to secure stability for civil estimates by providing for an assured contribution from railway revenues and also to introduce flexibility in the administration of railway finances, is this concept still relevant today. Discuss relative advantages and disadvantages.

PART B

1. What is the purpose of “accounts office balance sheet. Briefly indicate the nature of debit and credit entries. What action would be taken for realisation of old outstanding?

2. Write short notes on any five

a) Zero based budgeting

b) Suspense heads

c) Apportionment of earnings

d) M & P Programme

e) Approximate account current

f) Railway Act

3. What is “appropriation accounts” annexure J is an index of the efficiency of the accounts department. Discuss how we can on Southern Railway minimise the number of instances brought under annexure J

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4. In the existing systems, the closure of accounts take considerable time. Even then the booked expenditure do not reflect the actual and correct picture. Critically examine the procedure of monthly, quarterly and annual closing and give your suggestions for improving the existing system. Also indicates whether approximate account current should continue

5. “Traditional Budgeting is functionally oriented and accounting oriented but not result oriented. Zero based budgeting is an improvement over traditional

budgeting” discuss this statement in detail in the context Indian railways and also explain how zero based budget can be applied for revenue budget (i.e. working expenses).