

रक्षा लेखा विभाग
DEFENCE ACCOUNTS DEPARTMENT

अधीनस्थ लेखा सेवा (एस.ए.एस.) परीक्षा — भाग I
S.A.S. EXAMINATION — PART I

मई / May, 2015

विषय : प्रश्न पत्र I — संगठन तथा लेखा परीक्षा और लेखा के मूल सिद्धांत
(सिद्धांत—बिना पुस्तकों की सहायता के)

SUBJECT: PAPER I — ORGANIZATION AND FUNDAMENTALS OF AUDIT AND ACCOUNTS
(THEORY — WITHOUT BOOKS)

समय / Time 3 घंटे / Hours

अधिकतम अंक / Max Marks. 100

टिप्पणियां / Notes :

1. परीक्षार्थी द्वारा 16 प्रश्नों में से 12 प्रश्नों का उत्तर दिया जाना चाहिए।
Out of 16 questions only 12 questions should be attempted by the candidates
2. प्रत्येक प्रश्न आठ अंक के हैं। चार अंक सामान्य उत्कृष्टता के लिए सुरक्षित हैं।
Each question carries EIGHT marks. FOUR marks are reserved for general excellence.
3. प्रश्नों के सभी भागों का उत्तर एक ही स्थान पर दिया जाना चाहिए।
Answers to all part questions should be written in one place only.
4. उत्तर पुस्तिका में केवल प्रश्न की संख्या को दिया जाना चाहिए। उत्तर पुस्तिका में पूरे प्रश्न को पुनः उद्धृत करने से बचना चाहिए।
Only question number shall be indicated in the Answer Books. Reproduction of complete question in the Answer Books should be avoided.

1. (क) केन्द्र सरकार के लेखे के भाग कौन-कौन से हैं और उसमें अभिलिखित किए गए मुख्य डिवीजन अथवा लेनदेन कौन कौन से हैं?
(a) What are the parts of Accounts of the Central Govt. and what are the main divisions or transactions recorded therein? (5 Marks)
- (ख) सरकारी लेखे में लेन-देन के वर्गीकरण के सामान्य सिद्धांत कौन कौन से हैं? समुचित उदाहरण के साथ स्पष्ट करें।
(b) What are the general principals of classification of the transaction in the Govt. Accounts? Explain with suitable example. (3 Marks)

2. (क) केन्द्रीय नियंत्रित शीर्ष और स्थानीय नियंत्रित शीर्ष के बीच समुचित उदाहरण के साथ अंतर बताएं।
(a) Distinguish between the Centrally Controlled Heads and Locally Controlled Heads with suitable example?.

(4 Marks)

(ख) स्थानीय नियंत्रण शीर्ष के संबंध में आबंटन के प्रति व्यय पर नज़र रखने के लिए क्रियाविधि का संक्षेप में वर्णन करें।

- (b) Please describe in brief the mechanism for watching expenditure against allotment in respect of Locally Controlled Head.

(4 Marks)

3. कृपया निम्नलिखित पर टिप्पणी करें :

Please comment on the following:

(क) 2014-15 के लिए 'लेखानुदान' से अप्रैल 2014 में 'नई सेवाओं' पर व्यय किया जाता है।

- (a) Expenditure on 'new services' has been incurred in April, 2014 out of 'Vote on Account' for 2014-15.

(2 Marks)

(ख) एक रक्षा लेखा प्रधान नियंत्रक ने वेतन के लिए लेखानुदान में इस उद्देश्य के लिए आबंटित बजट से अधिक के अनंतिम भुगतान किए जाने की अनुमति दी है।

- (b) A PCDA has allowed provisional payment for salary in excess of budget allocated for this purpose in Vote on Account.

(2 Marks)

(ग) स्वीकृत ग्रांट से अधिक व्यय को पूरा करने के लिए प्राप्ति और वसूलियों के संबंध में अधिक का उपयोग किया गया है।

- (c) Excess on account of Receipt and recoveries has been used to meet expenditure in excess of sanctioned grant.

(2 Marks)

(घ) समान वस्तु शीर्ष के अधीन एक कमान से दूसरे कमान में निधियों के अंतरण के लिए औपचारिक पुनर्विनियोजन स्वीकृति जारी नहीं की गई है।

- (d) Formal re-appropriation sanction has not been issued for transferring funds from one command to another under the same object head.

(2 Marks)

4. (क) वित्तीय औचित्य के मानक कौन-कौन से हैं?

- (a) What are the standards of Financial Propriety?

(4 Marks)

(ख) आबंटन और पुनर्विनियोजन के आदेशों की लेखा परीक्षा में देखी जाने वाली बिन्दुओं का संक्षेप में वर्णन करें।

- (b) Describe in brief the points to be seen in the audit of Orders of allotment and reappropriations.

(4 Marks)

5. (क) लेखा परीक्षा में स्वीकार किए गए त्रुटिपूर्ण भुगतानों पर किस प्रकार व्यवहार किया जाता है?
(a) How are the erroneous payments admitted in audit to be treated? (4 Marks)
(ख) वार्षिक विनियोजन लेखे का क्या उद्देश्य और विस्तार है?
(b) What is the object and scope of Annual Appropriation Accounts? (4 Marks)
6. (क) रक्षा सेवा प्राक्कलनों से व्यय की मंजूरी को विनियमित करने के संबंध में कौन कौन सी शर्तें हैं?
(a) What are the conditions regulating sanctions of expenditure from DSE? (2 Marks)
(ख) वित्तीय विनियमावली के अधीन एक स्थापना के कमान अफसर को प्रत्यायोजित शक्तियों को क्या उसके किसी अधीनस्थ अफसर को और आगे प्रत्यायोजित किया जा सकता है? कृपया टिप्पणी करें।
(b) Whether powers delegated to a commanding officer of an establishment under the Financial Regulations can be further delegated to any of his subordinate officer? Please Comment. (2 Marks)
(ग) एक स्वीकृति कब प्रभावित होती है और कब समाप्त हो जाती है?
(c) When does a sanction take effect and when does it lapse? (4 Marks)
7. (क) टेंडरों में त्रुटियों पर किस प्रकार कार्रवाई की जाती है?
(a) How are the errors in Tenders to be dealt with? (4 Marks)
(ख) ठेकेदारों के दावों की क्या सीमा अवधि है? ऐसे दावों पर किस प्रकार कार्रवाई की जाती है?
(b) What is the limitation of Contractors' Claims? How are such claims to be dealt with? (4 Marks)
8. (क) थलसेना द्वारा नौसेना, वायुसेना और एम.ई.एस. को और इससे उलट की गई सेवाओं और की गई आपूर्तियों के संबंध में वाउचरों के समायोजन के लिए क्रियाविधि का संक्षेप में वर्णन करें।
(a) Briefly describe the procedure for adjustment of vouchers relating to services rendered and supplies made by Army to Navy, Air Force or MES and Vice-versa. (4 Marks)
(ख) कृपया उन किन्हीं चार परिस्थितियों की सूची बनाएं जिसके अधीन तारीख तक देय वेतन का भुगतान माह के समाप्त होने से पूर्व किया जा सकता है।
(b) Please list any four circumstances under which the salary due to date may be paid before the end of the month. (4 Marks)
9. कृपया निम्नलिखित पर टिप्पणी करें:
Please comment on the following: (2x4=8 Marks)
(क) रक्षा लेखा प्रधान नियंत्रक (अफसर) ने थलसेना के एक अफसर के संबंध में जून 2014 में वसूल किए गए आधिक्य आयकर को फरवरी 1915 में लौटा दिया है।
(a) PCDA(O) has refunded excess income tax recovered by him in respect of an Army officer in June, 2014 in Feb, 2015.

- (ख) एक नियंत्रक ने प्राप्त धनराशि के लिए जारी की गई रसीद की दूसरी प्रति को इस अभिकथन पर जारी कर दी है कि मूल प्रति खो गई है।
- (b) A Controller has issued duplicate copy of receipt granted for money received on the allegation that original has been lost.
- (ग) एक इंजीनियरिंग यूनिट के प्रशिक्षण के लिए अपेक्षित मदों पर व्यय को वार्षिक प्रशिक्षण ग्रांट से किया गया है।
- (c) Expenditure on items required for training of an engineering unit has been incurred out of Annual Training Grant (ATG).
- (घ) रक्षा सेवाएं स्टाफ कालेज के लिए आमंत्रित एक गैर-सरकारी कर्मचारी अतिथि वक्ता को यात्राभत्ता/दैनिक भत्ता का भुगतान वार्षिक प्रशिक्षण ग्रांट से रक्षा लेखा नियंत्रक, चेन्नई की पूर्व लेखा परीक्षा के बगैर किया गया है।
- (d) TA/DA to a non-government servant guest speaker invited to Defence Services Staff College has been paid out of ATG without pre-audit by CDA, Chennai.

10. कृपया निम्नलिखित पर संक्षिप्त टिप्पणी लिखें :

- (क) अनुपूरक अनुदान
- (a) Supplementary Grant
- (ख) आशोधिक विनियोजन
- (b) Modified Appropriation
- (ग) व्यपगत (लैप्स्ड) जमा
- (c) Lapsed Deposits
- (घ) रोकड़ समनुदेशन
- (d) Cash Assignments

(2x4=8 Marks)

11. (क) रक्षा मंत्रालयों में पूंजीगत अधिग्रहण के लिए उत्तरदायी संगठन का संक्षेप में वर्णन करें।

(a) Briefly describe the organization responsible for capital acquisition in MoD. (3 Marks)

(ख) चीफ्स ऑफ स्टाफ कमेटी की क्या भूमिका और संघटन (कान्स्टीट्यूशन) है?

(b) What is the role and constitution of the Chiefs of Staff Committee? (3 Marks)

(ग) रक्षा विभाग में एकीकृत वित्तीय सलाह प्रणाली को कब प्रारंभ किया गया था?

(c) When was Integrated Financial Advice system introduced in the Department of Defence.

(2 Marks)

12. (क) थलसेना के दक्षिणी और मध्य कमान के अधिकार क्षेत्र के अधीन स्थित यूनिटों/फार्मेशनों को सेवाएं उपलब्ध कराने वाले रक्षा लेखा प्रधान नियंत्रक/रक्षा लेखा नियंत्रक के नामों की सूची बनाएं।

- (a) List the names of PCDA/CDA providing services to the units/formations located under the jurisdiction of Southern and Central Command of Army. (2 Marks)

(ख) रक्षा सेवाओं के लिए मुख्य लेखांकन अधिकारी कौन हैं?

- (b) Who is the Chief Accounting officer for the Defence Services? (2 Marks)

(ग) कृपया निम्नलिखित दस्तावेजों के लिए प्रतिधारण (रिटेंशन) की अवधि को बताएं —

- (c) Please indicate period of retention for following documents — (1x4=4 Marks)

(i) एस एण्ड एस अग्रदाय लेखे
S&S Imprest Accounts

(ii) स्थानीय खरीद के लिए ठेकेदार के बिल
Contractor bills for local purchase

(iii) ठेका अनुबंध (एम.ई.एस.)
Contract Agreements (MES)

(iv) साधारण पत्राचार
Ordinary Correspondence

13. (क) सभी रक्षा भंडारों और उपस्करों के रेखाचित्रों (ड्राइंग्स) और विशिष्टों (स्पेसिफिकेशन) के लिए कौन उत्तरदायी हैं?

- (a) Who is responsible for drawing and specifications of all defence stores and equipments. (2 Marks)

(ख) निम्नलिखित के पूर्ण रूप (फार्म) को बताएं —
Give the full form of the following.

(0.5x6=3 Marks)

(i) ए. ई. सी.
AEC

(ii) आर. वी. सी.
RVC

(iii) ई. एम. ई.
EME

(iv) एम. जी. ओ.
MGO

(v) ए. जी.
AG

(vi) डी. जी. ओ. एस.
DGOS

(ग) भारतीय वायुसेना के विभिन्न कमान कौन कौन से हैं?

- (c) What are the various commands of Indian Air Force? (3 Marks)

14. (क) भारत का नियंत्रक एवं महालेखा परीक्षक रक्षा अध्ययन और विश्लेषण संस्थान, एक स्वायत्त संस्था के अभिलेख बहियों और लेखों को देखने की मांग करता है। टिप्पणी करें।
- (a) C&AG of India seeks access to record books and accounts of IDSA (Institute for Defence Studies & Analysis), an autonomous body. Comment. (2 Marks)
- (ख) भारत का नियंत्रक एवं महालेखा परीक्षक कम्पनी अधिनियम के अधीन निगमित सरकारी कम्पनी के लेखों की लेखा परीक्षा का आदेश देता है। टिप्पणी करें।
- (b) C&AG of India orders audit of the accounts of a Govt. company incorporated under the Companies Act. Comment. (2 Marks)
- (ग) वे शर्तें कौन कौन सी हैं जिसके अधीन भारत सरकार भारत के नियंत्रक एवं महालेखा परीक्षक के वेतन को घटा सकती है?
- (c) What are the conditions under which Govt. of India can reduce pay of C&AG of India. (4 Marks)
15. (क) किस नियम/किन नियमों के अधीन केन्द्रीय सरकारी कर्मचारियों के विरुद्ध अनुशासनात्मक कार्यवाई प्रारम्भ की जाती है?
- (a) Under what rule/rules, disciplinary proceedings against a central government employees are initiated? (2 Marks)
- (ख) एक सरकारी कर्मचारी के विरुद्ध एक बड़े दंड का आरोप पत्र जारी किया गया है। सक्षम अनुशासनिक प्राधिकारी ने बचाव पक्ष के प्रारंभित लिखित बयान स्तर पर आरोपों को छोड़ देने का निर्णय लिया है। टिप्पणी करें।
- (b) A major penalty charge sheet has been issued against a government servant. The competent disciplinary authority has decided to drop the charges at the stage of initial written statement of defence. Comment. (3 Marks)
- (ग) एक अनुशासनात्मक प्राधिकारी, यदि वह स्वयं एक जांच प्राधिकारी नहीं है, के द्वारा जांच प्राधिकारी के पास भेजे जाने वाले अपेक्षित दस्तावेज कौन कौन से हैं?
- (c) What are the documents that are required to be forwarded by a disciplinary authority to the inquiring authority (IA), if he himself is not the IA? (3 Marks)
16. (क) सूचना के अधिकार अधिनियम के अनुसार "सूचना का अधिकार" का क्या अर्थ है?
- (a) What does "right to information" mean as per RTI Act? (3 Marks)
- (ख) किन्हीं उन तीन प्रकार की सूचनाओं की सूची बनाएं जिन्हें सूचना के अधिकार अधिनियम के अधीन प्रकटीकरण से छूट प्राप्त है।
- (b) List any three types of information exempted from disclosure under RTI Act. (3 Marks)
- (ग) सूचना के अधिकार अधिनियम के अनुसार "रिकार्ड" (रिकार्ड) का क्या अर्थ है?
- (c) What does "record" mean as per RTI Act? (2 Marks)

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S.A.S. EXAMINATION — PART I

मई / May, 2015

विषय : प्रश्न पत्र II — संगठन तथा लेखा परीक्षा और लेखा के मूल सिद्धांत
SUBJECT : PAPER II — ORGANIZATION AND FUNDAMENTALS OF AUDIT AND ACCOUNTS

(व्यावहारिक — पुस्तकों की सहायता के)
(PRACTICAL — WITH BOOKS)

समय / Time 3 घंटे / Hours

अधिकतम अंक / Max Marks : 100

टिप्पणियां / Notes :

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Out of 16 questions, only 12 questions should be attempted by the candidates.
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Only question number shall be indicated in the Answer Books. Reproduction of complete question in the Answer Books should be avoided.
5. उत्तर के समर्थन में कारणों को अवश्य ही दिया जाना चाहिए। उत्तर के समर्थन में प्राधिकार को अवश्य ही उद्धृत करना चाहिए।
Reasons must be given in support of the answers. Authority must be quoted in support of the answers.

1. (क) श्री एक्स रक्षा मंत्रालय से रेलवे मंत्रालय में प्रतिनियुक्ति के आदेशाधीन हैं। वे अपने मूल विभाग से 30 नवम्बर 2014 को भारमुक्त कर दिए गए थे और वे रेलवे द्वारा 11 दिसम्बर 2014 को संख्याबल में ले लिए गए थे। 1 दिसम्बर 2014 से 10 दिसम्बर 2014 तक की अवधि के लिए वेतन और भत्ते के भार का वहन कौन करेगा?
(a) Mr. X is under orders of deputation from Ministry of Defence to Ministry of Railways. He was relieved from the parent Department on 30th November 2014 and he was taken on Strength by the Railways on 11th December 2014. Who will bear the pay and allowances for the period from 1st December 2014 to 10th December 2014.
(2 marks)

(ख) निम्नलिखित मामलों में न्यायालय में समन किए गए अथवा उपस्थित होने के लिए लगाए गए गवाहों के वाहन प्रभारों को किस प्रकार डेबिट किया जाता है :

1. आपराधिक मुकदमा
2. सिविल वाद
3. कोर्ट मार्शल

(b) How are the conveyance charges of witnesses summoned or detailed to attend court in the following cases debited to:

1. Criminal case
2. Civil suit
3. Court Martial

(3 Marks)

(ग) वर्ष 2013-14 के लिए लेखे की समाप्ति के पश्चात यह प्रकाश में आया कि कुछ धनराशियों को जमा शीर्षों के बजाए व्यय शीर्षों में डेबिट कर दिया गया था। यह संदेह प्रकट किया गया है कि क्या ऐसे मामलों में वर्ष के समाप्त हो जाने के बाद समाधान किया जा सकता है? कृपया सलाह दें।

(c) After close of Accounts for the year 2013-14, it came to light that certain amounts were debited to expenditure heads instead of Deposit heads. A doubt has been raised as to whether rectification in such cases can be done after the close of the year. Please advise. (3 Marks)

2. (क) थलसेना/वायुसेना/नौसेना के कैडेटों को जारी किए गए रियायत वाउचरों के संबंध में किसके विरुद्ध डेबिट प्रस्तुत (रेंज) किया जा सकता है?

(a) Against whom are debits on account of Concession vouchers issued to the cadets of Army/Air Force/Navy raised? (2 Marks)

(ख) एक रक्षा लेखा क्षेत्रीय नियंत्रक के भंडार अनुभाग ने यूनिटों से प्राप्त कुछ सैन्य प्राप्य आदेशों को खो दिया है, अतः दूसरी प्रतियों की मांग की है जिन्हें यूनिटों द्वारा प्रदान कर दिया गया था। जब मूल सैन्य प्राप्य आदेश खो गए हैं तो क्या भंडार अनुभागों के लिए यह अनुमत्य है कि वे ऐसी दूसरी प्रतियों के आधार पर लेखांकन समायोजन करें?

(b) Stores Section of a Regional CDA has misplaced certain MROs received from the Units and hence called for duplicate copies which were furnished by the units. Is it permitted for Store Sections to carry out accounting adjustment on the basis of such duplicate copies when the Original MROs are lost? (2 marks)

(ग) लोक निर्माण विभागों द्वारा वायुसेना, नौसेना अथवा फैक्ट्री निर्माणकार्यों को प्रदान की गई आपूर्तियों अथवा सेवाओं की लागत के संबंध में समायोजनों को किस प्रकार समायोजित किया जाता है?

(c) How are the adjustments on account of cost of supplies or services rendered by the Public Works Departments to Air Force, Navy or Factory Works adjusted? (2 Marks)

(घ) एक एरिया लेखा कार्यालय में कुछ डी.आई.डी. अनुसूचियां बिना किसी समर्थक दस्तावेज के प्राप्त की गई थीं। ए.ए.ओ. ने समर्थक दस्तावेजों की मांग करते हुए डी.आई.डी. अनुसूचियों को वापस करने का निर्णय लिया। क्या यह नियमानुसार है? नियम स्थिति क्या है?

- (d) In an Area Account Office certain DID Schedules were received without any supporting document. The AAO decided to return the DID Schedules calling for supporting documents? Is it in order? What is the Rule Position? (2 marks)
3. (क) एक क्षेत्रीय रक्षा लेखा नियंत्रक के इंजीनियरिंग अनुभाग ने ठेका भुगतानों पर आयकर की वसूली के संबंध में अपनाई जानेवाली पद्धति के संबंध में अपने विचारों को सूचित करते हुए रक्षा लेखा महानियंत्रक को एक मसौदा पत्र प्रस्तुत किया है और रक्षा लेखा महानियंत्रक से यह प्रार्थना की है कि वे इसके सही होने पर अपना निर्णय प्रदान करें। ऐसे पत्रों का मसौदा तैयार करने की सही पद्धति क्या है?
- (a) Engineering Section of a Regional CDA has put up a draft letter to CGDA intimating the views and practice followed in respect of recovery of Income tax deductions on contract payments and requested CGDA to give a ruling on its correctness. What is the correct method of drafting such letters? (2 marks)
- (ख) एक क्षेत्रीय रक्षा लेखा नियंत्रक के आन्तरिक लेखा परीक्षा अनुभाग ने वार्षिक लेखापरीक्षा प्रमाणपत्र के संलग्नक III में 3 मदों को प्रस्तावित किया है जिसमें बड़ी वित्तीय और लेखांकन अनियमितता को प्रकट किया गया है जिनका त्रैमासिक बड़ी वित्तीय एवं लेखांकन अनियमितता रिपोर्टों के माध्यम से पहले से ही पीछा किया जा रहा है। क्या इन बड़ी वित्तीय और लेखांकन अनियमितता की मदों को रक्षा लेखा महानियंत्रक को प्रेषित रिपोर्ट में सम्मिलित होने पर निपटारा किया जा सकता है?
- (b) The Internal Audit Section of a Regional CDA has proposed three items in Annexure III of Annual Audit Certificate reflecting Major Financial and Accounting Irregularities which are already being pursued through Quarterly MFAI Reports. Can these MFAI items be settled on inclusion in the report sent to CGDA? (2 marks)
- (ग) विनियमितीकरण की प्रतीक्षा वाली व्यय की किन मदों को वार्षिक लेखापरीक्षा प्रमाणपत्र के साथ परिशिष्ट के रूप में लगे विवरणों में प्रदर्शित करने की अपेक्षा नहीं है?
- (c) What items of expenditure awaiting regularization are not required to be exhibited in statements appended to Annual Audit Certificate? (2 marks)
- (घ) किन परिस्थितियों में एक स्थापना से दूसरी स्थापना में स्थानांतरित एक व्यक्ति को अंतिम वेतन प्रमाण पत्र की प्राप्ति पर्यन्त अनंतिम भुगतान को प्रदान करना प्राधिकृत है?
- (d) Under what circumstances are provisional payment authorized to pay a person transferred from one establishment to another pending receipt of LPC? (2 marks)
4. (क) कारागार में बंद मित्र देश का एक विदेशी नागरिक सूचना का अधिकार अधिनियम 2005 के अधीन एक रक्षा लेखा नियंत्रक कार्यालय से सूचना की मांग करता है। क्या सूचना के लिए की गई ऐसी प्रार्थना को स्वीकार किया जा सकता है और सूचना प्रदान की जा सकती है? यदि नहीं तो क्यों?
- (a) A foreign national of a friendly country lodged in prison seeks information under the RTI Act 2005 from the office of a CDA. Should such request for information be entertained and the information supplied? If not, why? (2 marks)

- (ख) एक सी.पी.आई.ओ. ने मरीजों का नाम, दावा की गई धनराशि और रोगों के प्रकार समेत कार्यालय में अफसरों और स्टाफ के चिकित्सा प्रतिपूर्ति के ब्योरो को वेबसाइट में अपलोड किया है। कृपया सी.पी.आई.ओ. की इस कार्रवाई पर अपनी टिप्पणियां करें।
- (b) One CPIO uploaded on the web-site the medical reimbursement details, including names of patients, amount claimed and type of diseases of the officers and staff in office. Please offer your comments on this action of the CPIO. (2 marks)
- (ग) अभ्यर्थी द्वारा यथा मांगी गई सूचना को उपलब्ध कराने में सी.पी.आई.ओ. द्वारा असफल हो जाने के मामले में सूचना आयोग ने विभागाध्यक्ष को यह निदेश दिया कि वे सी.सी.एस. (सी.सी.ए.) रूल्स के नियम 14 के अधीन सी.पी.आई.ओ. के विरुद्ध अनुशासनात्मक कार्रवाई प्रारम्भ करें। कृपया टिप्पणी करें।
- (c) In a case where the CPIO failed to provide information as sought by the applicant, the Information Commission directed the Head of the Department to initiate disciplinary proceedings against the CPIO under Rule 14 of the CCS (CCA) Rules. Please comment. (2 marks)
- (घ) विभाग में पिछले पांच वर्षों में निपटाए गए अनुशासनात्मक मामलों की संख्या से संबंधित सूचना के अधिकार अधिनियम 2005 के अधीन मांगी गई सूचना के लिए की गई प्रार्थना सी.पी.आई.ओ. के द्वारा अधिनियम की धारा 8 को उद्धृत करते हुए अस्वीकार कर दी गई थी। कृपया सी.पी.आई.ओ. के द्वारा की गई कार्रवाई पर टिप्पणी करें।
- (d) A request for information under the Right to Information Act 2005, regarding number of disciplinary cases finalised in the last five years in the department was refused by the CPIO quoting section 8 of the Act. Please comment on the action of the CPIO. (2 marks)
5. (क) एक थलसेना यूनिट 'एक्स' को स्थानीय नियंत्रण शीर्ष के अधीन निधि का आवंटन किया गया है। यूनिट निधि का उपयोग करते हुए एक आर्मी बेस वर्कशाप पर एक कार्य आदेश प्रदान करना चाहती है। यूनिट 'एक्स' और आर्मी बेस वर्कशाप भिन्न भिन्न नियंत्रकों के लेखापरीक्षा अधिकार क्षेत्र के अधीन आते हैं। लेन देन को प्रभावित करने के लिए लेखांकन क्रियाविधि की व्याख्या करें। क्या इस मामले में किसी रक्षा विनियम लेखा को परिचालित करने की आवश्यकता है?
- (a) An army unit 'X' has been allotted funds under a locally controlled head. The Unit desires to place a work order on an Army Base Workshop utilising the funds. Unit 'X' and the Army Base Workshop fall under the audit jurisdiction of different Controllers. Elaborate the accounting procedure for effecting the transaction. Whether any Defence Exchange Account needs to be operated in this case? (3 marks)
- (ख) वर्ष की विसंगतियों और पिछले वर्षों से संबंधित विसंगतियों के बीच और साथ ही समीक्षा के वर्ष और पिछले वर्षों से संबंधित बकाया शेषों के बीच अंतर करने के लिए लेखों के वर्गीकरण में किस प्रणाली को अपनाया जाता है?
- (b) What system is adopted in the classification of accounts to differentiate between discrepancies of the year and those relating to previous years and also between the outstanding balances relating to the year of review and those relating to previous years? (2 marks)

- (ग) क्या नियमितीकरण के मामले में लेखापरीक्षा अधिकारीगण की गई अनुशसनात्मक कार्रवाई के ब्योरे की मांग कर सकते हैं?
- (c) Can Audit Officers call for details of disciplinary action taken in the case of regularization?
(3 marks)
6. (क) जहां सरकार प्राप्त धनराशियों यथा केन्द्रीय सरकारी कर्मचारियों के सामान्य भविष्य निधि लेखे के पुनर्भुगतान के लिए एक देयता का खर्च उठाती है, उन लेनदेनों का रखरखाव किस लेखे के फार्म में किया जाता है?
- (a) In which form of accounts, transactions where Government incurs a liability to repay the money received, like General Provident Fund accounts of the Central Government Employees, are maintained?
(2 marks)
- (ख) केवल पूंजीगत प्राप्ति मुख्य शीर्ष के लिए क्या कोड संख्या है?
- (b) What is the code number for the only Capital Receipt major head?
(2 marks)
- (ग) सरकारी लेखे के पांच स्तरीय वर्गीकरण ढांचे के विभिन्न स्तर कौन कौन से हैं?
- (c) What are the different tiers of a five tier classification structure of Government Accounts?
(2 marks)
- (घ) "प्रभारित व्यय" को प्रभारित व्यय क्यों कहा जाता है? क्या निधि शेषों पर प्रभारित ब्याज को भी प्रभारित व्यय माना जाता है?
- (d) Why is "charged expenditure" called charged expenditure? Is the interest charges on fund balances also treated as charged expenditure?
(2 Marks)
7. (क) भारतीय संविधान के किस अनुच्छेद के अधीन नियंत्रक एवं महालेखापरीक्षक की नियुक्ति की जाती है?
- (a) Under which article of the Constitution of India, the Comptroller & Auditor General appointed?
(2 marks)
- (ख) किस अधिनियम के प्रावधानों के अधीन नियंत्रक एवं महालेखा परीक्षक द्वारा सरकारी कम्पनियों की लेखापरीक्षा की जाती है?
- (b) The audit of Government companies is performed by the C & AG under the provisions of which Act?
(2 marks)
- (ग) भारतीय संविधान के किस अनुच्छेद के अधीन लेखा महानियंत्रक अपनी आज्ञा (मैन्डेट) प्राप्त करता है?
- (c) Under which article of the Constitution of India the Controller General of Accounts derive his mandate?
(2 marks)
- (घ) विभिन्न स्टेशनों में रक्षा लेखा विभाग निर्माणकार्य बजट से निर्मित कार्यालय और आवासीय व्यवस्था की देखभाल, अभिरक्षा, मरम्मत और रखरखाव के लिए कौन सा प्राधिकारी उत्तरदायी है?

- (d) Which authority is responsible for care, custody, repair and maintenance of office and residential accommodation constructed out of DAD Works budget in various stations?

(2 marks)

8. (क) संघ क्षेत्रीय सरकारों के मामले में लोकलेखा से संबंधित लेनदेनों को कहां प्रदर्शित किया जाता है?

- (a) Where are the transactions pertaining to Public Account in the case of Union Territory Governments reflected?

(2 marks)

- (ख) भारत सरकार में लेखे का विभागीयकरण कब प्रारम्भ किया गया था? कृपया योजना की किन्हीं तीन प्रमुख विशेषताओं को लिखें।

- (b) When did the departmentalization of Accounts begin in Government of India? Please write any three salient features of the scheme.

(4 marks)

- (ग) उन किन्हीं चार सिविल संगठनों का नाम बताएं जिनके व्यय का वर्गीकरण रक्षा लेखा विभाग द्वारा किया जाता है?

- (c) Name any four Civil organisations whose expenditure is classified by the Defence Accounts Department.

(2 marks)

9. (क) रुपये 40 लाख की लागत पर एक संचार परियोजना की स्थापना के लिए एक प्रस्ताव दक्षिणी कमान मुख्यालय के अधीन चीफ सिग्नल अफसर (सी.एस.ओ.), मुख्यालय ए.टी.एन.के. और के. एरिया द्वारा प्रस्तुत किया गया था। परियोजना को पी.ए.सी. (प्रोप्राइटी अर्टिकल सर्टिफिकेट) आधार पर एकल टेंडर रीति से क्रियान्वित किया जाना था। इस प्रकार के व्यय के लिए सक्षम वित्तीय प्राधिकारी की शक्तियों की गणना थलसेना अनुसूची-XX की क्रम संख्या 7 के संदर्भ में की जानी है। विषयगत परियोजना की स्वीकृति के लिए कृपया सही सक्षम वित्तीय प्राधिकारी का उल्लेख करें।

- (a) A proposal for establishment of a Communication Project at a cost of Rs.40 lakhs was submitted by Chief Signal Officer (CSO), HQrs ATNK & K Area under H.Q Southern Command. The project was to be executed on single tender mode on PAC (Propriety Article Certificate) basis. Powers of CFA for such type of expenditure is to be reckoned with reference to SI No.7 of Army Schedule-XX. Please mention the correct CFA to sanction the subject project.

(2 marks)

- (ख) कार्यपालक प्राधिकारियों को वित्तीय शक्तियों का परिशोधित प्रत्यायोजन वर्ष 2006 के दौरान जारी किया गया था, जिन्हें भारत सरकार के पत्र के जारी किए जाने की तारीख अर्थात् 26/7/2006 से प्रभावी किया जाना था। कृपया उन अफवादों का उल्लेख करें जहां बढ़ी हुई शक्तियों का उपयोग पिछले मामलों के लिए किया जा सकता है।

- (b) Revised delegation of financial powers to executive authorities were issued during 2006 which were to take effect from the issue of the Govt. of India letter i.e 26/7/2006. Please mention the exceptions where the enhanced powers can be exercised for the past cases.

(2 marks)

- (ग) पश्च-ठेका प्रबंधक के मुख्य मुख्य पहलू कौन कौन से हैं जहां सक्षम वित्तीय प्राधिकारियों से यह आशा की जाती है कि वे अपने संबंधित एकीकृत वित्तीय सलाहकारों से परामर्श करेंगे।
- (c) What are the main aspects of Post-Contractual Management in which CFAs are supposed to consult their respective IFAs? (2 marks)
- (घ) सक्षम वित्तीय प्राधिकारियों द्वारा जारी उन सभी स्वीकृति पत्रों में, जहां सक्षम वित्तीय प्राधिकारियों की शक्तियों का उपयोग अपने एकीकृत वित्तीय सलाहकारों के परामर्श से किया जाता है, वहां उस यू.ओ. संख्या का उल्लेख किया जाना चाहिए जिसके द्वारा एकीकृत वित्तीय सलाहकार की सहमति प्राप्त की गई थी। सक्षम वित्तीय प्राधिकारी द्वारा एकीकृत वित्तीय सलाहकार के विरुद्ध व्यवस्था देने के लिए किस क्रियाविधि को अपनाया जाना है और ऐसे मामलों में एकीकृत वित्तीय सलाहकार की सहमति के यू.ओ. संख्या का उल्लेख करने की आवश्यकता को किस प्रकार पूरा किया जाएगा?
- (d) All sanction letters issued by CFAs where powers of CFAs are to be exercised in consultation with their IFAs should indicate the U.O No. vide which concurrence of IFA was obtained. What procedure is to be followed by CFA in overruling the advice of IFA and in such cases, how would the requirement of mention of U.O. number of concurrence of IFA be met? (2 marks)
10. (क) वे शर्तें कौन कौन सी हैं जिसके अधीन रक्षा व्ययों को स्वीकृत किया जा सकता है?
- (a) What are the conditions under which Defence expenditure can be sanctioned? (3 marks)
- (ख) क्या वित्तीय शक्तियों को प्रत्यायोजित किया जा सकता है? वित्तीय स्वीकृतियों और वित्तीय चरित्र के दस्तावेजों को कौन संसूचित कर सकता है?
- (b) Can financial sanctions be delegated? Who can communicate financial sanctions and documents of financial character? (3 marks)
- (ग) क्या हानियों के सभी मामलों में जांच अदालत का गठन करना अनिवार्य है?
- (c) Is holding of a court of inquiry mandatory in all cases of losses? (2 marks)
11. (क) वेतन और भत्तों के संवितरण के उद्देश्य के लिए "संवितरण/वेतन लेखा कार्यालय" की क्या सामान्य परिभाषा है?
- (a) What is the general definition of "Disbursing/Pay Account Officer" for the purpose of disbursement of pay and allowances? (2 marks)
- (ख) सशस्त्र सेना मुख्यालय में कार्यालयों में हुई हानियों पर किस प्रकार व्यवहार किया जाता है?
- (b) How are the losses in offices at Armed Forces Headquarters dealt with? (2 marks)
- (ग) जब एक लेन देन के समर्थन में वाउचर खो जाते हैं तो अपनाई जाने वाली क्या क्रियाविधि है? क्या ऐसे मामलों में दावे प्रस्तुत किए जा सकते हैं?
- (c) What is the procedure to be adopted when the vouchers in support of a transaction are lost? Can claims be submitted in such cases? (2 marks)

(घ) सीमा सड़क संघटन के संदर्भ में निम्नलिखित संक्षिप्तियों को विस्तारित करें :

1. आर.सी.सी.
2. बी.आर.डी.बी.
3. टी.एफ.सी.
4. डी.जी.बी.आर.

(d) Please expand the following abbreviations in the context of Border Roads organization

1. R.C.C.
2. B.R.D.B.
3. T.F.C.
4. D.G.B.R.

(4x) $\frac{1}{2}$ =2 marks)

12. (क) राजपत्रित नियुक्तियों में स्थानापन्न रूप में कार्य करने वाले अराजपत्रित सरकारी कर्मचारियों की सेवा पुस्तिकाओं का रखरखाव किए जाने के लिए किससे अपेक्षा की जाती है?

(a) Who is required to maintain the Service books of Non-Gazetted Government servants officiating in Gazetted appointments? (2 marks)

(ख) उन व्यक्तियों, जो अप्रभावी हो जाते हैं, के लेखे में डेबिट शेषों को विनियमित करने के लिए कार्रवाई प्रारम्भ करने के लिए कौन उत्तरदायी हैं?

(b) Who is responsible for initiating action for regularization of debit balances in the account of individuals who become non-effective? (2 marks)

(ग) एक क्षेत्रीय रक्षा लेखा नियंत्रक के कार्यालय में अग्रदाय से किए गए कुछ भुगतान सक्षम वित्तीय प्राधिकारी की स्वीकृतियों के अभाव में बिना संकलन (कम्पाइलेशन) के रुके पड़े थे क्योंकि सक्षम वित्तीय प्राधिकारी का निर्धारण करना रक्षा लेखा नियंत्रक और यूनिट के बीच विवाद के अधीन है। इस संबंध में क्या नियम स्थिति है?

(c) In a Regional CDA office, certain payments made from Imprest were held up without compilations for want of sanctions from the CFA, as the determination of CFA is under dispute between the CDA and the unit. What is the Rule position in this regard? (2 marks)

(घ) राष्ट्रीय रक्षा अकादमी की संयुक्त सेवा विंग जैसी संस्थानों को भंडारों और उपकरणों की आपूर्तियां किस प्रकार प्रभावित की जाती हैं?

(d) How are supplies of stores and equipments to institutions like Joint Services Wing of National Defence Academy effected? (2 marks)

13. (क) केन्द्रीय सरकारी कार्यालयों में कार्यरत महिलाओं के यौन उत्पीड़न के निषेध के लिए किस आचरण नियम में व्यवस्था की गई है? उन तीन गतिविधियों को लिखें जिन्हें, इस नियम के अनुसार यौन उत्पीड़न के समान माना जाता है।

(a) Which conduct rule deals with prohibition of sexual harassment of working women in central government offices? Write any three acts which, as per this rule, tantamount to sexual harassment. (2 marks)

(ख) एक सरकारी कर्मचारी द्वारा निम्नलिखित गतिविधियों के लिए कृपया लिखें कि क्या पूर्व स्वीकृति अथवा कोई पिछली स्वीकृति नहीं अपेक्षित है :

1. किसी व्यवसाय में प्रत्यक्ष अथवा अप्रत्यक्ष रूप से लगना
2. मानद (आनरेरी) कार्य को हाथ में लेना
3. सोसाइटीज अधिनियम 1912 के अधीन रजिस्टर्ड एक सरकारी सोसाइटी के रजिस्ट्रेशन, संवर्धन अथवा प्रबंधन में सरकारी कर्मचारियों के पर्याप्त लाभ के लिए, भाग लेना।
4. एक शौकियां खिलाड़ी के रूप में खेलकूद कार्यक्रमों में भाग लेना।

(b) Please write whether prior, or no previous sanction is required for the following activities by a government servant.

1. Engage directly or indirectly in any trade
2. Undertake honorary work
3. Take part in the registration, promotion or management of a cooperative society, substantially for the benefit of government servants, registered under the Societies Act 1912.
4. Participate in sports activity as an amateur

(4x½=2 marks)

(ग) भारत के संविधान की धारा 311 के अधीन एक सिविल कर्मचारी को कौन कौन से रक्षा उपाय उपलब्ध कराए गए हैं? वे तीन परिस्थितियां कौन कौन सी हैं जिसके अधीन इन रक्षा उपायों में एक अपवाद किया जा सकता है।

(c) What safeguards are provided to a civil servant under Article 311 of the Constitution of India? What are the three circumstances under which an exception can be made in these safeguards?

(4 marks)

15. (क) रक्षा मंत्री की (उत्पादन और आपूर्ति) कमेटी के नाम से विख्यात रक्षा मंत्रालय में कमेटी द्वारा किस विषय पर कार्रवाई की जाती है?

(a) What subject is dealt with by the Committee in the Ministry of Defence known as Defence Minister's (Production and Supply) Committee?

(2 marks)

(ख) भारतीय थलसेना को स्थिर फार्मेशनों और सचल/सक्रियात्मक फार्मेशनों में संगठित किया जाता है। वे कौन कौन से हैं?

(b) Indian Army is organized into static formations and mobile/operational formations. What are they?

(3 marks)

(ग) निम्नलिखित रक्षा लेखा प्रधान नियंत्रक/रक्षा लेखा नियंत्रक के कार्यालय कहां स्थित हैं?

1. रक्षा लेखा नियंत्रक (एकीकृत रक्षा स्टाफ)
2. रक्षा लेखा प्रधान नियंत्रक (दक्षिण पश्चिमी कमान)
3. रक्षा लेखा नियंत्रक (निधि)
4. रक्षा लेखा नियंत्रक (रक्षा वित्तीय प्रबंधन राष्ट्रीय अकादमी)

5. रक्षा लेखा प्रधान नियंत्रक (नौसेना)
6. रक्षा लेखा नियंत्रक (वायुसेना)

(c) Where are the following PCDA/CDA offices located?

1. CDA (Integrated Defence Staff)
2. PCDA (South Western Command)
3. CDA (Funds)
4. CDA (National Academy of Defence Financial Management)
5. PCDA (Navy)
6. CDA (Air Force)

(6x½ =3 marks)

16. (क) एक सरकारी कर्मचारी के मामले में वेतन के अधिभुगतान का पता चला था। अधिभुगतान कर्मचारी की गलती के कारण नहीं हुआ था। कार्यालय प्रमुख ने यह आदेश दिया कि वसूली कर्मचारी के आसन्न (इम्पेडिंग) वेतन से की जाए, इस प्रकार इसने कर्मचारी को अगले दो महीनों के लिए बिना वेतन के रहने के लिए बना दिया। क्या कार्यालय प्रमुख की कार्रवाई नियमानुसार है? इस संबंध में क्या नियम स्थिति है?

(a) An overpayment of salary was detected in the case of a Government employee. The overpayment was not due to the fault of the employee. The Head of Office ordered the recovery to be made from the impending salary of the employee, thus making the employee to go without salary for the next two months. Is the action of the Head of Office in order? What is the rule position in this regard?

(3 marks)

(ख) एक सरकारी कर्मचारी का निधन सेवा के दौरान 25.03.2015 को 5 बजे पूर्वाह्न में हो गया। संयोग से दिवस एक कार्य दिवस था। मार्च 2015 के कितने दिनों के लिए उसके वेतन का आहरण किया जा सकता है?

(b) A Government employee died on 25-03-2015 at 5 A.M., while in service. The day happened to be a working day. For how many days of March 2015 his salary can be drawn? (2 marks)

(ग) आई.ए.एफ. (सी.डी.ए. 13) क्या है और उसका उपयोग कहाँ किया जाता है? आई.ए.एफ. (सी.डी.ए. 13) को जारी करने के लिए किसका अनुमोदन अनिवार्य है?

(c) What is IAF (CDA 13) and where is it used? Whose approval is a must to issue IAF (CDA 13)?

(3 marks)

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रक्षा लेखा विभाग
DEFENCE ACCOUNTS DEPARTMENT

1121

अधीनस्थ लेखा सेवा (एस.ए.एस.) परीक्षा — भाग I
S.A.S. EXAMINATION — PART I

मई / May, 2015

विषय : प्रश्न पत्र III — लेखाविधि
SUBJECT: PAPER III — ACCOUNTANCY

समय / Time 3 घंटे / Hours

अधिकतम अंक / Max Marks : 150

टिप्पणियां / Notes:

1. अभ्यर्थियों द्वारा केवल 6 प्रश्न किए जाने चाहिए। 1 प्रश्न भाग-I से, 4 में से 2 प्रश्न भाग-II से तथा 5 में से 3 प्रश्न भाग-III से। भाग-I की प्रश्न संख्या 1 तथा भाग-III की प्रश्न संख्या 6 अनिवार्य है।
Only 6 questions should be attempted by the candidates. 1 from Section-I, 2 from Section-II out of 4 and 3 from Section-III out of 5. Question No. 1 of Section-I and Question No. 6 of Section-III are COMPULSORY
2. भाग-I का प्रश्न 1 40 अंकों का है। भाग-II का प्रत्येक प्रश्न 25 अंकों का है। भाग-III का प्रत्येक प्रश्न 20 अंकों का है।
Question 1 in Section-I carries 40 marks. Each question in Section-II carries 25 marks. Each question in Section-III carries 20 marks.
3. प्रश्न के सभी भागों के उत्तर एक ही स्थान पर दिए जाने चाहिए।
Answers to all parts of question should be written in one place only.
4. भाग का उल्लेख समुचित रूप से किया जाना चाहिए।
Indication of Section should appropriately be made.

भाग I — (अनिवार्य)
Section I — (Compulsory)

1. आवश्यक समायोजनों के बाद में श्री 'बी' के निम्नलिखित ब्यौरों से 31/3/2014 को समाप्त वर्ष के लिए विनिर्माण, व्यापार और लाभ और हानि लेखा और उस तारीख की स्थिति के अनुसार एक तुलनपत्र तैयार करें:

From the following particulars of Mr. B, prepare, Manufacturing, Trading and Profit and Loss Account for the year ended 31/3/2014 and the Balance Sheet as on the date after necessary adjustments.

(40 Marks)

विवरण Particulars	धनराशि (रुपये) Amount (Rs.)
पूंजी (1/4/2013) Capital (1/4/2013)	2,50,000

विवरण Particulars	धनराशि (रुपये) Amount (Rs.)
आहरण लेखा Drawing Account	70,000
विविध लेनदार Sundry Creditors	80,000
प्राप्त बट्टा Discount received	7,020
बैंक ओवरड्राफ्ट Bank Overdraft	40,000
अशोध्य और संदेहास्पद ऋणों के लिए प्रावधान Provision for bad and doubtful debts	6,000
क्रय वापसी Purchase returns	5,300
विक्रय Sales	6,75,000
विक्रय वापसी Sales returns	860
स्टाक (1/4/2013) Stock (1/4/2013)	90,000
संयंत्र और मशीनरी (जिसमें 1/1/2014 को रुपये 50,000 के लिए क्रय किया गया संयंत्र सम्मिलित) है। Plant and Machinery (including plant for Rs. 50,000 purchased on 1/1/2014)	1,70,000
फर्नीचर Furniture	15,000
भवन Buildings	1,50,000
क्रय Purchases	3,02,300
विविध देनदार Sundry Debtors	1,10,000
विनिर्माण मजदूरी Manufacturing Wages	60,000
विनिर्माण व्यय Manufacturing Expenses	50,000
आगत भाड़ा Carriage Inwards	4,000
निर्गत भाड़ा Carriage Outwards	4,200
अशोध्य ऋण Bad debts	1,500

विवरण Particulars	धनराशि (रुपये) Amount (Rs.)
वेतन Salaries	28,000
ब्याज और बैंक प्रभार (डी.आर.) Interest and bank charges (Dr.)	1,260
अनुमत्य बट्टा Discount allowed	1,500
बीमा (डी.आर.) Insurance (Dr.)	3,000
बैंक में रोकड़ Cash at bank	1,400
हाथ में रोकड़ Cash in hand	300

निम्नलिखित समायोजन किया जाना है :

The following adjustments are to be made :

1. पूंजी पर ब्याज प्रतिवर्ष 10 प्रतिशत की दर से (आहरण पर किसी ब्याज का प्रावधान नहीं किया जाना है)

Interest on Capital at 10% p.a. (no interest is to be provided on drawing)

2. बकाया व्यय :

Outstanding expenses :

- | | | |
|------------------------|---|-------------|
| (i) वेतन | - | रुपये 1,000 |
| Salaries | - | Rs. 1,000 |
| (ii) विनिर्माण मजदूरी | - | रुपये 500 |
| Manufacturing wages | - | Rs. 500 |
| (iii) बैंक ऋण पर ब्याज | - | रुपये 1,000 |
| Interest on bank loan | - | Rs. 1,000 |

3. निम्नलिखित पर मूल्यहास

Depreciation on :

- | | | |
|--------------|---|----------------------|
| (i) मशीनरी | - | 10 प्रतिशत की दर से |
| Machinery | - | @ 10% |
| (ii) फर्नीचर | - | 10 प्रतिशत की दर से |
| Furniture | - | @ 10% |
| (iii) भवन | - | 2.5 प्रतिशत की दर से |
| Building | - | @ 2.5% |

4. पूर्वदत्त व्यय

Prepaid expenses

- | |
|---|
| (i) बीमा - रुपये 1,000 और (ii) वेतन - रुपये 500 |
| (i) Insurance - Rs. 1,000 & (ii) Salary - Rs. 500 |

5. देनदारों पर 10 प्रतिशत की दर से अशोध्य और संदेहास्पद ऋणों के लिए प्रावधान
Provision for bad and doubtful debts @ 10% on debtors.
6. रुपये 5,000 की लागत के फर्नीचर को 1/4/2013 को रुपये 3,500 के लिए बेच दिया गया था।
और बाद में इस धनराशि को फर्नीचर लेखा में क्रेडिट कर दिया गया था।
Furniture costing Rs. 5,000 was sold for Rs. 3,500 on 1/4/2013 and this amount was later credited to furniture account.
7. 31/3/2014 की स्थिति के अनुसार अंत स्टॉक रुपये 75,500 है।
The Closing Stock as on 31/3/2014 is Rs. 75,500.

भाग II – लागतीकरण
Section II – Costing

2. (क) निम्नलिखित की व्याख्या करें :

Explain the following :

(5x5= 25 Marks)

- (i) श्रम टर्नओवर और उसके कारण
Labour Turnover and its causes
- (ii) उपरिव्यय का प्रभाजन (एपोर्शनमेन्ट)
Apportionment of Overheads
- (iii) बैच लागतीकरण
Batch Costing
- (iv) दायित्व केन्द्र
Responsibility Centre
- (v) श्रम का निष्क्रिय काल
Idle Time of Labour

3. (क) एक कम्पनी की वित्तीय बहियां 31 दिसम्बर 2013 को समाप्त वर्ष के लिए रुपये 1,27,560 के निवल लाभ को दर्शाती हैं। उसी तदनुरूपी अवधि के लिए लागत लेखा रुपये 1,33,520 का निवल (नेट) लाभ को दर्शाता है।

The financial books of a company show a net profit of Rs. 1,27,560 for the year ending 31st December 2013. The Cost Account shows a net profit of Rs. 1,33,520 for the same corresponding period.

(10 Marks)

The following facts are brought to light :

विवरण Particulars	धनराशि (रुपये) Amount (Rs.)
लागत रेखा में फैक्ट्री उपरिव्यय की कम वसूली हुई Factory overhead under recovered in costing A/c	11,400
लागत रेखा में प्रशासन उपरिव्यय की अधिक वसूली हुई Administration overhead over recovered in costing A/c	8,500

वित्तीय लेखे में प्रभारित मूल्यह्रास Depreciation charged in financial accounts	7,320
लागत लेखे में वसूल किया गया मूल्यह्रास Depreciation recovered in Cost A/c	7,900
ब्याज प्राप्त हुआ किन्तु लागत लेखा में सम्मिलित नहीं किया गया Interest received but not included in Cost A/c	900
वित्तीय लेखे में आयकर डेबिट किया गया Income Tax debited in Financial A/c	1,200
वित्तीय लेखे में बैंक ब्याज क्रेडिट किया गया Bank Interest credited in Financial A/c	460
वित्तीय लेखे में भंडार समायोजन क्रेडिट किया गया Stores adjustment credited in Financial A/c	840
वित्तीय लेखे में किराया प्रभारित किया गया Rent Charged in Financial A/c	1,720
वित्तीय लेखे में भुगतान किए गए लाभांश को अभिलिखित किया गया Dividend paid recorded in Financial A/c	2,400
वित्तीय लेखे में अप्रचलित को प्रचारित किया गया Loss of Obsolescence Charged in Financial A/c	520

समाधान विवरण तैयार करें।

Prepare reconciliation statement.

- (ख) 31/03/2014 को समाप्त वर्ष के लिए मेसर्स प्रकाश लिमिटेड के लेखे से निम्नलिखित सूचना उद्धरित की गई है :

From the accounts of M/s Prakash Ltd. for the year ending 31/03/2014 the following information has been extracted.

(15 Marks)

विवरण Particulars	धनराशि (रुपये) Amount (Rs.)
क्रय की गई सामग्री Material Purchased	1,59,000
यात्रा करने वाले बिक्रीकार (सेल्समैन) कमीशन Travelling Sales Man Commission	15,870
01/04/2013 की स्थिति के अनुसार सामग्री का स्टॉक Stock of Material as on 01/04/2013	44,500
उत्पादन मजदूरी Productive Wages	1,86,500
गैस और जल Gas and Water	3,200
किराया Rent	5,600

विवरण Particulars	धनराशि (रुपये) Amount (Rs.)
प्रबंधक का वेतन Manager's Salary	25,000
लेखन सामग्री Stationery	6,400
दर और कर Rates and Taxes	5,800
31/03/2014 की स्थिति के अनुसार सामग्री का स्टॉक Stock of Material as on 31/03/2014	48,450
विक्रय व्यय Sales expenses	2,510
भुगतान किया गया आयकर Income Tax paid	45,000
संयंत्र और मशीनरी पर मूल्यहास Depreciation on Plant and Machinery	2,950
संयंत्र और मशीनरी की मरम्मत Repairs to Plant and Machinery	4,060
काउंटिंग हाउस वेतन Counting House Salaries	12,600
आदि कार्य प्रगति पर Opening Work in progress	15,000
अंत कार्य प्रगति पर Closing Work in progress	8,000

निम्नलिखित समायोजनों पर आधारित एक लागत विवरण तैयार करें :

Prepare a cost statement based on the following adjustments :

- लेखन सामग्री का वितरण फैक्ट्री और कार्यालय के लिए 3:2 के अनुपात से किया जाता है।
The Stationery is distributed in the ratio of 3:2 for factory and office.
- प्रबंधक के वेतन का $1/4$ भाग फैक्ट्री व्यय के लिए होता है।
 $1/4^{\text{th}}$ of the Manager's Salary is towards factory expenses.
- लाभ को विक्रय मूल्य पर 10 प्रतिशत की दर से आकलित किया जाता है।
The profit is calculated @ 10% on the sales value.

4. (क) (i) एक तीव्र गति से बढ़ती हुई कीमतों के परिदृश्य में, आप अपनाए जाने के लिए किस मालसूची (इन्वेस्टरी) लागत पद्धति की संस्तुति करेंगे और क्यों?

In a rapidly rising price scenario, which inventory costing method would you recommend for adoption and why?

(3x5 = 15 Marks)

- (ii) लागत नियंत्रण और लागत घटौती के बीच अंतर बताएं और उन चार क्षेत्रों का उल्लेख करें जहां लागत घटौती का उपयोग किया जाता है।

Distinguish between cost control and cost reduction and mention four areas where cost reduction is used.

- (iii) संतुलन स्तर (ब्रेक इवेन) विश्लेषण और पी.वी अनुपात की व्याख्या करें।

Explain Break-even analysis and P/V ratio.

- (ख) निम्नलिखित सूचनाओं से विक्रय-मूल्य आधार पर संयुक्त लागत को प्रभाजित करते हुए प्रत्येक उत्पाद द्वारा प्राप्त किए गए लाभ का पता लगाएं :

From the following information, find the profit made by each product apportioning joint costs on sales-value basis. (10 Marks)

संयुक्त लागत Joint Costs		
प्रत्यक्ष सामग्री Direct material		1,26,000
विद्युत शक्ति Power		25,000
पेट्रोल, तेल, स्नेहक Petrol, oil, lubricants		5,000
श्रम Labour		7,500
अन्य प्रभार Other charges		4,100
		1,67,600
विक्रय लागत Selling costs	उत्पाद एक्स Product X रुपये 20,000	उत्पाद वाई Product Y रुपये 70,000
विक्रय Sales	रुपये 1,52,000	रुपये 1,68,000

5. (क) एक फैक्ट्री में दो संघटकों (कम्पोनेन्ट) 'एक्स' और 'वाई' का उपयोग निम्नलिखित रूप में किया जाता है :

In a Factory, two components X and Y are used as follows :

(15 Marks)

साधारण उपयोग Normal usage	प्रति सप्ताह 50 यूनिटें प्रत्येक 50 units each per week
न्यूनतम उपयोग Minimum usage	प्रति सप्ताह 25 यूनिटें प्रत्येक 25 units each per week
अधिकतम उपयोग Maximum usage	प्रति सप्ताह 75 यूनिट प्रत्येक 75 units each per week

पुनः आदेशित मात्रा Re-order quantity	एक्स : 300 यूनिटें; वाई : 500 यूनिटें X : 300 units; Y : 500 units
पुनः आदेशित अवधि Re-order period	एक्स : 4 से 6 सप्ताह, वाई : 2 से 4 सप्ताह X : 4 to 6 weeks; Y : 2 to 4 weeks

प्रत्येक संघटक के लिए आकलित करें :

Calculate for each component :

- (i) पुनः आदेशित स्तर
Re-order level
- (ii) न्यूनतम स्तर
Minimum level
- (iii) अधिकतम स्तर और
Maximum level and
- (iv) औसत स्टॉक स्तर
Average stock level

(ख) गैर विनिर्माण उपरिव्यय कौन कौन से हैं और उनका प्रभावी ढंग से किस प्रकार नियंत्रण किया जा सकता है?

(b) What are non manufacturing overheads and how they can be controlled effectively?

(5 Marks)

(ग) आर. एण्ड डी. लागत से आप क्या समझते हैं और ऐसी लागतों को उत्पादन में किस प्रकार प्रभारित किया जाता है?

(c) What do you understand by R & D cost and how such costs are charged to production?

(5 Marks)

भाग III – (प्र.सं. 6 सैद्धांतिक – अनिवार्य)

Section III – (Q. No. 6 Theoretical – Compulsory)

6. विस्तार से व्याख्या करें :

Explain in detail

(4x5 = 20 Marks)

- (i) डिबेंचरों के प्रकार
Types of Debentures
- (ii) लेखांकन का प्रोद्भवन (एक्च्यूअल) आधार
Accrual basis of Accounting
- (iii) सेबी
SEBI
- (iv) प्रो-राटा आबंटन
Pro-rata Allotment

7. (क) एक फर्म जिसकी बहियों को प्रत्येक वर्ष 31 मार्च को बंद किया जाता है, के द्वारा 01/04/2010 को रुपये 2,00,000 के लिए एक मशीन की खरीद की गई। 1/10/2011 को अतिरिक्त मशीनरी को रुपये 1,50,000 के लिए प्राप्त किया गया। 01/04/2010 को खरीदी गई मशीन को 01/10/2012 को रुपये 85,200 के लिए बेच दिया गया। (20 प्रतिशत की दर से ह्रासमान शेष प्रणाली पर मूल्यह्रास प्रभारित किया गया) और उसी तारीख को एक अन्य मशीन को रुपये 80,000 के लिए खरीदा गया। 01/04/2013 को रुपये 1,50,000 के लिए प्राप्त की गई मशीनरी को रुपये 1,00,000 के लिए बेच दिया गया (10 प्रतिशत की दर से ह्रासमान शेष प्रणाली पर मूल्यह्रास प्रभारित किया गया।) शेष मशीन को 31/03/2014 को रुपये 7,100 के लाभ पर बेच दिया गया (15 प्रतिशत की दर से ह्रासमान शेष पद्धति पर मूल्यह्रास प्रभारित किया गया)। आपसे अपेक्षा की जाती है कि आप 31/03/2014 तक मशीन लेखा को लिखकर बनाएं।

- (a) A firm whose books are closed on 31st March every year, purchased machinery for Rs. 2,00,000 on 01/04/2010. Additional machinery was acquired for 1,50,000 on 01/10/2011. Machinery purchased on 01/04/2010 was sold for Rs. 85,200 on 01/10/2012 (depreciation charged on Diminishing Balance Method @ 20%) and on the same date another Machinery was purchased for Rs. 80,000. On 01/04/2012 Machinery acquired for Rs. 1,50,000 was sold for Rs. 1,00,000 (depreciation charged on Diminishing Balance Method @ 10%). Remaining Machine was sold at a profit of Rs. 7,100 on 31/03/2014 (Depreciation charged on Diminishing Balance Method @ 15%). You are required to write up the machinery account till 31/03/2014.

(10 Marks)

- (ख) निम्नलिखित पर संक्षिप्त टिप्पणी लिखें :

Write Short Notes on :

(5x2 = 10 Marks)

- (i) मूल्यह्रास के लिए प्रावधान
Provision for Depreciation
- (ii) मूल्यह्रास की निक्षेप निधि (सिंकिंग फंड) पद्धति
Sinking Fund Method of Depreciation

8. (क) इस बात को मानते हुए कि अंतिम लेखे बनाए जाते हैं और अंतर को पूंजीगत लेखा को अंतरित कर दिया गया था, निम्नलिखित त्रुटियों का जर्नल प्रविष्टियों के माध्यम से सुधार करें :

Rectify the following errors by way of Journal entries, assuming that final accounts are prepared and the difference was transferred to Capital Account

- (i) वितरण वाहन की मरम्मत रुपये 2,500 को वाहन लेखा में रुपये 3,500 के रूप में डेबिट किया गया था। अंत शेष पर 20 प्रतिशत की दर से मूल्यह्रास उपलब्ध कराया गया था।

Repairs to the delivery van, Rs. 2,500 were debited to the van account as Rs. 3,500.

Depreciation @ 20% was provided on the closing balance.

(2 Marks)

- (ii) रोकड़ बही में एक पृष्ठ (डेबिट) में बैंक स्तम्भ में रुपये 5,120 को अगले पृष्ठ में रुपये 5210 के रूप में अग्रणीत किया गया था।

In the cash book, the total of the bank column on one page (Dr.) Rs. 5,120 was carried forward to the next page as Rs. 5,210.

(2 Marks)

- (iii) रुपये 5000 के लिए क्रय की गई मेजों और कुर्सियों को क्रय लेखा को डेबिट किया गया था।

Tables and chairs purchased for Rs. 5,000 were debited to the purchases account.

(1 Mark)

- (iv) मशीनरी की स्थापना के लिए रुपये 7,000 की धनराशि की मजदूरी को मजदूरी लेखा को डेबिट किया गया था।

Wages amounting to Rs. 7,000 for machinery erection were debited to the wages account.

(1 Mark)

- (v) मालिकों के उपयोग के लिए रुपये 1,000 के लिए खरीदे गए माल को खरीद लेखा में डेबिट किया गया था।

Goods purchased for Rs. 1,000 for the proprietors use were debited to the Purchase account.

(1 Mark)

- (vi) रुपये 5000 के लिए खरीदे गए माल को खरीद लेखा में रुपये 500 के रूप में प्रविष्ट किया गया था।

Goods purchased for Rs. 5,000 were posted as Rs. 500 to the Purchase account.

(1 Mark)

- (vii) 31/03/2014 की स्थिति के अनुसार मालसूची चिट्ठों के योग में रुपये 1000 कम पाया गया था।

The total of the inventory sheets as on 31/03/2014 was found to be Rs. 1,000 short.

(1 Mark)

- (viii) अप्रैल 2013 के लिए बट्टा स्तम्भ (क्रेडिट) का योग रुपये 160 बट्टा लेखा के डेबिट में प्रविष्ट हुआ पाया गया था।

The total of the Discount Column (Cr.) for April 2013, Rs. 160 was found posted to the debit of the Discount A/c.

(1 Mark)

- (ख) त्रुटियों के सुधार के अंतर्ग्रस्त चरणों की व्याख्या करें।

- (b) Explain the steps involved in the rectification of the errors.

(10 Marks)

9. (क) (i) लेखांकन समीकरण (ईक्वेशन) किसे कहते हैं? इसके महत्त्व को स्पष्ट करें।
What is an Accounting Equation? Explain its significance.

- (ii) आरक्षितियों (रिजर्व) और प्रावधानों (प्रोविज़नों) के बीच क्या अंतर है?
What are the differences between Reserves and Provisions?

- (iii) कम्पनी द्वारा निर्मित विभिन्न प्रकार के रिजर्व कौन कौन से हैं? स्पष्ट करें।
What are various types of reserves created by the company? Explain. (3x4=12 Marks)

- (ख) रोकड़, बैंक और बट्टा स्तम्भों से युक्त रोकड़ बही में निम्नलिखित लेनदेनों को प्रविष्ट करें और शेषों को निकालें :

Enter the following transactions in a Cash Book, with Cash, bank and discount columns and bring down the balances :

तारीख Date	विवरण Particulars	धनराशि (रुपये) Amount (Rs.)
01/03/2014	बैंक में शेष Balance at Bank	40,000
	रोकड़ शेष Cash Balance	32,590
	चैकों से माल की खरीद की गई Purchased goods by cheque	10,000
	कार्यालय उपस्कर की खरीद की गई Purchase Office Equipment	30,000
06/03/2014	श्री 'एक्स' से एक चैक प्राप्त हुआ Received from Mr. X a cheque	53,000
	अनुमत्य बट्टा Discount allowed	1,250
07/03/2014	श्री 'ए' से एक चैक प्राप्त हुआ Received a Cheque from Mr. A	14,580
	अनुमत्य बट्टा Discount allowed	420
09/03/2014	कार्यालय उपयोग के लिए चैक काटा Drew Cheque for office use	28,590
10/03/2014	श्री 'एक्स' से प्राप्त चैक को बैंक में जमा किया Deposited in Bank Cheque received from Mr. X	
18/03/2014	चैक के द्वारा बिलों का भुगतान किया Paid Bills by cheque	12,670
	डाक व्यय के लिए भुगतान किया Paid for postage	3,000
28/03/2014	श्री बेल से चैक प्राप्त हुआ और उसे उसी दिन जमा किया Cheque received from Mr. Bell and is deposited on the same day	25,640

तारीख Date	विवरण Particulars	धनराशि (रुपये) Amount (Rs.)
30/03/2014	रोकड़ में किराए का भुगतान किया गया Paid Rent by cash	21,880
	श्री बेल से प्राप्त चैक को अस्वीकार कर दिया गया और बैंक द्वारा रुपये 150 शुल्क की कटौती कर लौटा दिया गया Cheque received from Mr. Bell is dishonoured and returned by bank after deducting charges of Rs. 150	

माह के अंत में रुपये 2,500 से अधिक का रोकड़ शेष बैंक में जमा किया जाता है।

Cash balance more than Rs. 2,500 is deposited into bank at the end of the month.

(8 Marks)

10. (क) (i) व्यापार के विभिन्न लेनदेनों को अभिलिखित करने के लिए भिन्न भिन्न प्रकार की सहायक बहियां कौन कौन सी हैं?

What are the various types of subsidiary books maintained for recording various transactions of business? (5x2 = 10 Marks)

- (ii) लेखांकन प्रथाएं (कन्वेंशन्स) कौन कौन सी हैं? स्पष्ट करें।

What are the Accounting Conventions? Explain.

- (ख) लेखांकन अनुपातों को स्पष्ट करें

- (b) Explain Accounting Ratios.

(5 Marks)

- (ग) निम्नलिखित सूचनाओं के आधार पर चालू अनुपात, त्वरित अनुपात, कार्यगत पूंजी, देनदारों का टर्नओवर अनुपात को आकलित करें :

देय बिल - 15,000, बैंक ओवरड्राफ्ट - 25,000, रोकड़ - 10,000, मालसूची - 30,000, लेनदार - 40,000, प्राप्य बिल - 30,000, देनदार - 80,000 और उधार पर बिक्री - 4,00,000

- (c) Compute current ratio, quick ratio, working capital, debtors turnover ratio based on the following information :

Bills payable - 15,000, Bank overdraft - 25,000, Cash - 10,000, Inventory - 30,000, Creditors - 40,000, Bills receivable - 30,000, Debtors - 80,000 and Credit Sales - 4,00,000.

(5 Marks)

रक्षा लेखा विभाग
DEFENCE ACCOUNTS DEPARTMENT
अधीनस्थ लेखा सेवा (एस.ए.एस.) परीक्षा — भाग I
S.A.S. EXAMINATION — PART I

1101

मई / May, 2015

विषय : प्रश्न पत्र IV — सेवा विनियमावली
(व्यावहारिक — पुस्तकों की सहायता के)
SUBJECT : PAPER IV — SERVICE REGULATIONS
(PRACTICAL — WITH BOOKS)

समय / Time 3 घंटे / Hours

अधिकतम अंक / Max Marks : 100

टिप्पणियां / Notes :

- सभी अभ्यर्थियों के लिए भाग— I और भाग— II अनिवार्य है। भाग— III में अभ्यर्थी उप-भाग (क), (ख), (ग) अथवा (घ) से केवल एक का चयन कर उसे हल करें जिसके लिए अनुमति प्रदान की गई है।
Section-I and Section-II are compulsory for all candidates. In Section-III, candidates may opt and attempt any one from Sub-Section (A), (B), (C) or (D) for which permission is granted.
- भाग— III के उप-भाग में दिए गए प्रश्नों का उत्तर अलग उत्तर पुस्तिका में लिखा जाना चाहिए जबकि भाग—I तथा भाग—II के उत्तर केवल एक उत्तर पुस्तिका में लिखा जाना चाहिए।
Answers to question under Sub-Sections of Section-III should be written in separate answer book while answer to Section-I and Section-II shall be written in one answer book only.
- कुल मिलाकर अभ्यर्थियों द्वारा 11 प्रश्नों को हल करना है। भाग—I से 6 प्रश्नों में से 4 प्रश्न, भाग—II से 5 प्रश्नों में से 3 प्रश्न और भाग—III से 6 प्रश्नों में से 4 प्रश्नों को।
In all, candidates are to attempt 11 questions. 4 questions out of 6 questions from Section-I, 3 questions out of 5 questions from Section-II and 4 questions out of 6 questions from Section-III.
- भाग—I में प्रत्येक प्रश्न 9 अंकों के हैं और भाग—II के प्रत्येक प्रश्न 8 अंकों के हैं। भाग—III में प्रत्येक प्रश्न 10 अंकों के हैं।
Each question in Section-I carries 9 marks and that of each question of Section-II carries 8 marks. In Section-III, each question carries 10 Marks.
- उत्तर के समर्थन में कारणों को अवश्य ही दिया जाना चाहिए। उत्तर के समर्थन में प्राधिकार को अवश्य ही उद्धृत करना चाहिए।
Reasons must be given in support of the answers. Authority must be quoted in support of the answers.
- प्रश्नों के सभी खंडों का उत्तर केवल एक ही स्थान पर दिया जाना चाहिए।
Answer to all part questions should be written in one place only.
- भाग / उप-भाग का उल्लेख समुचित रीति से किया जाना चाहिए।
Indication of Section/Sub-Section shall appropriately be made.

भाग - I
Section - I

[वेतन और भत्ते (सिविल)]
[Pay and Allowances (Civil)]

(सभी के लिए)
(Common to All)

1. निम्नलिखित का उत्तर दीजिए :

Answer the following:

(3x3=9 Marks)

(क) नियुक्ति के समय जन्म की तारीख की घोषणा करने के लिए प्रस्तुत किए जाने वाले पुष्टिकारी दस्तावेज कौन कौन से हैं?

(a) What are the confirmatory documents to be produced for declaration of date of birth at the time of appointment?

(ख) एक सरकारी कर्मचारी की सेवा पुस्तिका की कितनी प्रतियों का रखरखाव किया जाना चाहिए?

(b) How many copies of service book of a government servant should be maintained?

(ग) वह समय सीमा कितनी है जिस सीमा तक एक सरकारी कर्मचारी द्वारा किसी बकाया राशि दावा को बनाया जा सकता है?

(c) What is the time limit upto which any arrear claim can be made by a government servant?

2. (क) वे शर्तें कौन कौन सी हैं जिसके अधीन कार्यालय अध्यक्ष कार्यालय के प्रबंधन के लिए सामग्रियों की खरीद अथवा सेवाओं के लिए एक सरकारी कर्मचारी को अग्रिमों की स्वीकृति कर सकते हैं?

(a) What are the conditions under which the head of office may sanction advances to a government servant for purchase of goods or services for management of office?

(ख) वह समयावधि कितनी है जिसके भीतर एक सरकारी कर्मचारी के द्वारा आकस्मिकता से अग्रिम का आहरण करने के पश्चात समायोजन बिल को प्रस्तुत करना अपेक्षित है?

(b) What is the time period within which a government servant has to submit adjustment bill after drawal of advance from contingency?

(ग) अग्रिम की वह अधिकतम राशि कितनी है जिसका भुगतान सरकारी वकील को उन कानूनी मुकदमों के लिए किया जा सकता है जिसमें सरकार एक पक्ष है?

(c) What is the maximum amount of advance that can be paid to a government pleader in connection with Law suits, to which the government is a party?

(3x3=9 Marks)

3. (क) क्या वे केन्द्रीय सरकारी कर्मचारी भी गृह निर्माण अग्रिम के लिए पात्र हैं जो निलंबन के अधीन हैं? यदि हां, तो शर्तें कौन कौन सी हैं?

- (a) Are Central government servants who are placed under suspension also eligible for house building advance. If yes, what are the conditions?
- (ख) निर्माण कराए जाने वाले/खरीदे गए घर की लागत के लिए निर्धारित न्यूनतम और अधिकतम लागत सीमा कितनी है?
- (b) What is the minimum and maximum cost ceiling laid for the cost of the house to be built/purchased?
- (ग) निम्नलिखित प्रकार के कार्मिकों के लिए स्वीकार्य ऋण धनराशि का आकलन करने के उद्देश्य के लिए एक सरकारी कर्मचारी के ऋण चुकाने की क्षमता का हिसाब किस प्रकार लगाया जाता है?
- (i) 20 वर्षों के बाद सेवानिवृत्त होने वाले कार्मिक
- (ii) 10 वर्षों के बाद किन्तु 20 वर्षों के बाद नहीं सेवानिवृत्त होने वाले कार्मिक
- (iii) 10 वर्षों के भीतर सेवानिवृत्त होने वाले कार्मिक
- (c) How is the repaying capacity of a government servant for purpose of calculating the admissible loan amount worked out for following type of officials?
- (i) Official retiring after 20 years.
- (ii) Official retiring after 10 years but not later than 20 year.
- (iii) Official retiring within 10 year. (3x3=9 Marks)
4. (क) वह कौन सी तारीख है जिस तारीख से रक्षालेखा विभाग के लिए एफ.आर. लागू हो जाता है?
- (a) What is the date from which FR becomes applicable to the Defence Accounts Department?
- (ख) निम्नलिखित उद्देश्य के लिए क्या एक सौतेले पिता को परिवार की परिभाषा में सम्मिलित किया जा सकता है :
- (i) स्थानान्तरण पर यात्रा भत्ता
- (ii) छुट्टी भत्ता रियायत के लिए
- (b) Can a step father be included in the definition of family for the purpose of:
- (i) TA on transfer
- (ii) LTC
- (ग) अनाज प्रतिपूर्ति भत्ता किसे कहते हैं?
- (c) What is Grain Compensation Allowance? (3x3=9 Marks)
5. (क) उस सरकारी कर्मचारी के चिकित्सा प्रतिपूर्ति भत्ता का निपटान कौन करेगा जो सेवानिवृत्ति के बाद अस्पताल में भर्ती हुआ था किन्तु अधिवर्षिता की आयु प्राप्त करने के कई दिनों बाद अस्पताल से छुट्टी प्राप्त किया था।

- (a) Who will settle the medical reimbursement claim of the government servant admitted in the hospital before retirement but discharged from the hospital a number of days after attaining the age of superannuation?
- (ख) क्या एक सरकारी कर्मचारी अथवा उसका परिवार केन्द्रीय सरकार स्वास्थ्य योजना द्वारा मान्यता प्राप्त प्राइवेट अस्पताल से चिकित्सा उपचार प्राप्त कर सकता है और यदि हां तो किन शर्तों के अधीन?
- (b) Can a government servant or his family obtain medical treatment from a private hospital recognized by CGHS and if yes, under what conditions?
- (ग) किन परिस्थितियों के अधीन सरकारी कर्मचारीगण और उनके परिवार छावनी अस्पताल से चिकित्सा उपचार प्राप्त कर सकते हैं?
- (c) Under what circumstances can Govt. employees and their families obtain medical treatment from a Cantonment Hospital. (3x3=9 Marks)
6. (क) एक सरकारी कर्मचारी की सेवा के दौरान छुट्टी यात्रा रियायत के उद्देश्य के लिए गृहनगर को कितनी बार बदलना अनुमत्य है?
- (a) How many times is change of home town permissible for the purpose of LTC during the service of a govt. servant?
- (ख) (i) अग्रिम आहरित किए जाने और अग्रिम आहरित न किए जाने के दोनों मामलों में छुट्टी यात्रा रियायत के दावों को प्रस्तुत करने के लिए कितनी समय सीमा है?
- (ii) श्री 'एक्स' ने छुट्टी यात्रा रियायत का अग्रिम लिया है और वापसी यात्रा 01 जनवरी 2015 को पूरी की जाती है। यदि उन्होंने 31 जनवरी तक दावा प्रस्तुत नहीं किया है, तो सक्षम प्राधिकारी द्वारा क्या कार्रवाई की जाएगी?
- (b) (i) What is the time limit for submission of LTC claims, both in case of advance drawn and advance not drawn?
- (ii) Mr. X has taken LTC advance and return journey is completed on 01st Jan. 2015. If he has not submitted the claim by 31st Jan, what action is to be taken by the competent authority?
- (ग) छुट्टी यात्रा रियायत का लाभ उठाने के समय एक सरकारी कर्मचारी को कितने दिनों की अर्जित छुट्टी का नकदीकरण अनुमत्य है? इस उद्देश्य के लिए लाभ उठाई जाने वाली छुट्टी के प्रकार/दिनों की संख्या पर क्या कोई प्रतिबंध है?
- (c) How many days encashment of earned leave is permitted to a government servant at the time of availing LTC? Is there any restriction on the type/number of days of leave to be availed for this purpose? (3x3=9 Marks)

भाग - II
Section - II

भविष्य निधि एवं पेंशन
Provident Fund and Pension

(सभी के लिए समान)
(Common to All)

1. (क) क्या सामान्य भविष्य निधि के मामले में एक नामित व्यक्ति का अधिकार परिवार के एक गैर सदस्य को हस्तान्तरित किया जा सकता है।

(a) Can the right of a nominee pass to a non family member in case of GPF? (2 Marks)

(ख) सत्य है अथवा असत्य

- (i) एक अंशदाता का नामांकन उस समय वैध नहीं माना जाएगा यदि लेखा अधिकारी के पास उसके (नामांकन के) पहुंचने से पूर्व उसकी मृत्यु हो जाती है।
(ii) सामान्य भविष्य निधि अंशदान को अधिवर्षिता पर सेवा के अंतिम तीन महीनों के दौरान अनिवार्य रूप से रोक दिया जाना चाहिए।
(iii) एक वर्ष में सामान्य भविष्य निधि अंशदान की धनराशि चाहे जितनी बार घटाई या बढ़ाई जा सकती है।

(b) True or False

- (i) Nomination of a subscriber will not be held valid if he dies before it reaches the Accounts Officer.
(ii) GPF subscription is to be compulsorily discontinued during the last three months of service on superannuation.
(iii) Amount of GPF subscription can be reduced or enhanced any number of times in a year.

(3 Marks)

- (ग) यदि स्वीकृत प्राधिकारी के पास संदेह करने के कारण उपलब्ध हैं कि नियम 12 के अधीन निधि से अग्रिम के रूप में आहरित धनराशि का उपयोग जिस उद्देश्य के लिए स्वीकृति प्रदान की गई थी उससे भिन्न उद्देश्य के लिए किया गया है तो क्या कार्रवाई की जा सकती है?

(c) What action can be taken if the sanctioning authority has reason to doubt that money drawn as an advance from the fund under Rule 12 has been utilized for a purpose other than for which sanction was given? (3 Marks)

2. (क) क्या नर्सिंग कार्मिकों द्वारा प्राप्त धुलाई भत्ता, विशेष पेंशन और अर्हता वेतन की गणना सेवानिवृत्ति लाभों का हिसाब लगाने के लिए संवेतन (एमालुमेन्ट) के रूप में की जाती है?

(a) Does washing allowance, special pay and qualification pay received by nursing personnel count as emolument for calculation of retirement benefits? (2 Marks)

- (ख) क्या आकस्मिकताओं से भुगतान किए जाने वाले एक कर्मचारी की सेवाओं की गणना सेवांत उपदान (टर्मिनल ग्रेचुटी) के उद्देश्य के लिए की जा सकती है; जब ऐसा कर्मचारी बाद में नियमित सेवा में नियुक्त हो जाता है?
- (b) Can services of an employee paid from contingencies be counted for the purpose of terminal gratuity when such an employee is subsequently appointed on regular basis? (3 Marks)
- (ग) क्या एक विधवा परिवार पेंशन की हकदार है, जो एक अवैध (इल्लेजिमेंट) संतान को जन्म देती है?
- (c) Is a widow who gives birth to an illegitimate child entitled to family pension? (3 Marks)
3. (क) यदि एक सेवा अफसर स्वेच्छा से सेवानिवृत्त होता है तो क्या वह किसी नियोग्यता के कारण किसी स्वीकृति (अवार्ड) का पात्र है?
- (a) If a service officer retires voluntarily, will he be eligible for any award on account of any disability? (2 Marks)
- (ख) चिकित्सा उपचार किए जाने को मना करने वाले एक सेवा अफसर के लिए पेंशन का विनियमन किस प्रकार किया जाएगा?
- (b) How will pension be regulated for a service officer refusing to undergo medical treatment? (3 Marks)
- (ग) क्या सेवानिवृत्ति के बाद एक सेवा अफसर को पेंशन के नियोग्यता तत्व को प्रदान किया जा सकता है?
- (c) Can disability element of pension be given to a service officer after retirement? (3 Marks)
4. (क) खोए हुए सेवा कर्मिकों/पेंशनभोगी के मामले में साधारण परिवार पेंशन प्राधिकृत करने के लिए देखी जाने वाली औपचारिकताएं कौन कौन सी हैं?
- (a) What are the formalities to be observed for authorizing ordinary family pension in case of missing service personnel/pensioner? (2 Marks)
- (ख) सेवा अफसरों के लिए निम्नलिखित के भुगतान को प्रारंभ करने के लिए देय तिथियां कौन कौन सी हैं?
- (i) पेंशन
- (ii) परिवार पेंशन
- (iv) सेवानिवृत्ति उपदान और पेंशन का संराशिकृत मूल्य
- (b) What are the due dates for commencement of payment of the following for service officers :
- (i) Pension
- (ii) Family pension
- (iii) Retirement gratuity and commuted value of pension. (3 Marks)

- (ग) जब एक पेंशनभोगी को एक मजिस्ट्रेट द्वारा विक्षिप्त के रूप में प्रमाणित कर दिया जाता है और वह एक मित्र अथवा किसी अन्य संबंधी की देखरेख में है, तो सक्षम प्राधिकारी द्वारा पेंशन और उपदान के भुगतान को किस प्रकार विनियमित किया जाएगा?
- (c) How is the payment of pension and gratuity to be regulated by competent uthority when a pensioner is certified by a Magistrate to be insane and is in the charge of a friend or any other relation? (3 Marks)
5. (क) एक जे.सी.ओ./अन्य रैंक/एन.सी.ओ. के लिए कितनी पेंशन को संराशीकृत (कम्यूटेड) किया जा सकता है?
- (a) How much pension can be commuted for a JCOs/Or/NCO? (2 Marks)
- (ख) क्या एक जे.सी.ओ. अपना संराशिकरण नियत कराने के लिए मुख्यालय की यात्रा के लिए यात्रा भत्ता का दावा कर सकता है?
- (b) Can a JCO claim TA for travelling to HQrs for getting his commutation fixed? (3 Marks)
- (ग) वह अवधि कितनी है जिसके पश्चात पेंशन के संराशीकृत भाग को फिर से चालू किया जाता है?
- (c) What is the period after which commuted portion of pension is restored? (3 Marks)

भाग III – वैकल्पिक
Section III – Optional

उप-भाग (क) – थल सेना
Sub-Section (A) – Army

1. (क) फर्लो किसे कहते हैं और क्या यह एक जे.सी.ओ. को उपलब्ध है?
(a) What is furlough and is it available to a JCO
(ख) रंगरूटों और बालकों (ब्यायस) को किस प्रकार की छुट्टी उपलब्ध है?
(b) What kind of leave is available to recruits and boys?
(ग) यदि वार्षिक छुट्टी पर जे.सी.ओ./अन्य रैंक निश्चित तारीख को वापसी यात्रा नहीं कर सकता है और प्राकृतिक आपदा के कारण रास्ते में संचार के व्यवधान के कारण रुका हुआ है तो उसके लिए कौन से विकल्प उपलब्ध हैं?
(c) If JCO/OR on Annual leave can not undertake return journey on due date and is held up en route due to interruption of communication on account of natural calamity, what are the options available to him?
(घ) अफसरों के लिए आकस्मिक छुट्टी से अधिक अवधि तक रुकने को किस प्रकार निबटारा जाएगा?
(d) How will overstays of casual leave be dealt with for officers? (4x2½=10 Marks)
2. (क) यदि एक जे.सी.ओ. एक छुट्टी स्टेशन के लिए जा रहा है जिसमें दोनों ओर की यात्रा के लिए 02 दिनों से अधिक की यात्रा आवश्यक रूप से अंतर्ग्रस्त होती है तो उसे कितने दिनों की अतिरिक्त छुट्टी अनुमत्य है और एक वर्ष में कितनी बार उसे प्रदान किया जा सकता है?
(a) How many days of additional leave is allowed to a JCO in case he is proceeding to a leave station which necessarily involves a journey of more than 02 days each way and how many times this can be given in a year?
(ख) यदि एक अफसर ड्यूटी पर रहने के दौरान बीमार पड़ जाता है और वह सैन्य अस्पताल में भर्ती हो जाता है, तो उसकी अनुपस्थिति को किस प्रकार विनियमित किया जाएगा?
(b) If an officer falls sick whilst on duty and is admitted to MH how will his absence be regulated?
(ग) घर पर स्वयं की बीमारी के कारण वार्षिक छुट्टी से अधिक दिनों तक रुके रहने को किस प्रकार विनियमित किया जाएगा?
(c) How is overstays on annual leave due to own sickness at home regularized?
(घ) सेवानिवृत्ति पर्यंत छुट्टी की अधिकतम अवधि कितनी है?
(d) What is the maximum period of leave pending retirement? (4x2½=10 Marks)

3. (क) प्रत्येक अफसर के लिए आई.आर.एल.ए. के कितने सेटों का रखरखाव किया जाता है और इन्हें लेजर विंगों में किस प्रकार विभाजित किया जाता है?
- (a) How many sets of IRLAs are maintained for each officer and how are they divided in ledger wings?
- (ख) विजुलाइजर शीट किसे कहते हैं इसमें क्या निहित होता है?
- (b) What is visualiser sheet and what does it contain?
- (ग) नियमों में वे कौन कौन सी शर्तें निर्धारित की गई हैं जिसके अधीन एक अफसर को प्रदान की गई कार्यकारी (एक्टिंग) पदोन्नति को वह त्याग देगा, कम से कम तीन शर्तों को लिखें।
- (c) What are the conditions prescribed in rules under which an officer granted an acting promotion will relinquish it? Write minimum three conditions.
- (घ) क्या पुनर्नियुक्त अफसरगण फर्लो छुट्टी को प्राप्त करने के पात्र हैं?
- (d) Are re-employed officers eligible to get Furlough Leave? (4x2½=10 Marks)
4. (क) उन तीन शर्तों का नाम बताएं जिसके अधीन थलसेना अधिनियम 1950 की शर्तों के अधीन एक व्यक्ति का वेतन और भत्ता जब्त हो जाएगा।
- (a) Name three conditions under which a person subject to Army Act 1950 will forfeit his pay and allowances?
- (ख) जे.सी.ओ./अन्य रैंक के पैरा वेतन को जारी रखने के लिए क्या शर्तें हैं?
- (b) What is the condition for the continuance of Para Pay of JCO/ORs?
- (ग) श्री 'एक्स', जे.सी.ओ. का निधन एक वर्ष के दौरान हो जाता है और फलस्वरूप वह उड़ानों की निर्धारित न्यूनतम संख्या को पूरा करने से वंचित हो जाता है। उसके एयर डिस्पैच वेतन को किस प्रकार विनियमित किया जाएगा?
- (c) Mr. X a JCO dies during a year and is consequently prevented from completing the prescribed minimum number of sorties. How will his Air dispatch pay be regulated?
- (घ) एक जे.सी.ओ. के मामले में कार्यकारी भत्ता कब स्वीकार्य होता है।
- (d) When is Acting Allowance in case of JCOs admissible? (4x2½=10 Marks)
5. (क) कमान मुख्यालय में एम.जी., ए.ओ.सी. के रूप में तैनात एक मेजर जनरल सत्कार (एन्टरटेनमेन्ट) भत्ता का दावा करता है। क्या उसे प्रदान किया जा सकता है?
- (a) A Major General posted as MG AOC in command HQ claims Entertainment allowance, can this be given?
- (ख) थलसेना अफसरों के लिए वेतन के वे तत्व कौन कौन से हैं जिन पर मंहगाई भत्ते की संगणना करने के लिए विचार किया जाता है?

- (b) For Army officers what are the elements of the pay which are considered for computation of the Dearness allowance?
- (ग) एक ब्रिगेडियर के लिए उड़ान भत्ता की क्या दर है?
- (c) What is the rate of flying allowance for a Brigadier?
- (घ) वह शर्त कौन सी है जिसके अधीन नर्सिंग अफसरगण मेस सहायकी के लिए पात्र हो जाते हैं?
- (d) What is the condition under which Nursing officers become eligible for the Mess Aid?

(4x2½=10 Marks)

6. (क) नर्सिंग अफसरों के लिए वेतन के प्रारंभ होने की क्या तारीख है?
- (a) What is the date of commencement of pay for Nursing officers?
- (ख) सेवा प्रशिक्षण संस्थानों में प्रशिक्षणार्थियों का क्या वेतन है?
- (b) What is pay of the trainees in Service Training Institutions?
- (ग) हिमालयन पर्वतारोहण संस्थान, दार्जिलिंग में स्वैच्छिक प्रशिक्षण पाठ्यक्रम किए जाने के लिए लगाए गए अफसरों के वेतन को किस प्रकार विनियमित किया जाएगा?
- (c) How will the pay of officers deputed to undergo voluntary training course at the Himalayan Mountaineering Institute, Darjeeling be regulated?
- (घ) ए.एम.सी./ए.डी.सी./आर.वी.सी. में लेफ्टिनेन्ट के रूप में कमीशन प्राप्त अफसरगणों और जो थलसेना के अन्य विंगों में कमीशन प्राप्त अफसरगण हैं, के प्रारंभिक वेतन में क्या कोई अंतर है?
- (d) Is there any difference in the starting pay of officers commissioned as Lt. in the AMC/ADC/RVC and those commissioned in other wings of the army?

(4x2½=10 Marks)

भाग III – वैकल्पिक
Section III – Optional

उप-भाग (ख) – वायुसेना
Sub-Section (B) – AIR FORCE

1. (क) कम से कम उन तीन अपराधों का नाम बताएं जिसके परिणामस्वरूप शौर्य भत्ता का समपहरण हो जाता है। क्या पूर्व में उसे प्रदान किए गए संपूर्ण शौर्य भत्ते की भी वसूली की जाएगी?
- (a) Name at least three offences, which will result in forfeiting of a gallantry allowance. Will the entire gallantry allowance given to him in the past also be recovered? (3 Marks)
- (ख) एक वायुसैनिक फरार (ड्यूटी से भगोड़ा) हो गया था। उसे एक व्यक्ति द्वारा पकड़ लिया जाता है और यूनिट को सुपुर्द कर दिया जाता है। क्या इस व्यक्ति को पुरस्कार प्रदान किया जा सकता है? यदि वह पकड़ नहीं सका है, किन्तु भगोड़े के संबंध में केवल सूचना उपलब्ध कराता है तो क्या पुरस्कार है?
- (b) An Airman was absconding (deserting from duty). He was apprehended by a person and handed over to the unit. Can this person be given a reward? What is the reward if he could not nab but only provides information about the deserter? (2 Marks)
- (ग) एक शत्रु कार्रवाई में नष्ट हो जाने के कारण वायुसेना कार्मिक ने अपने कुछ वस्त्र और उपस्कर खो दिए हैं। क्षतिपूर्ति किस प्रकार से नियंत्रित किया जाता है?
- (c) Air force personnel lost some of his clothing and equipment due to destruction by an enemy action. How is the compensation governed? (3 Marks)
- (घ) अध्ययनार्थ छुट्टी पर रहने वाला एक अफसर क्या महंगाई भत्ते का हकदार होगा?
- (d) Will an officer who is on study leave be entitled to Dearness Allowance (DA)? (2 Marks)
2. (क) उन अफसरों के कम से कम तीन रैंकों और तदनुरूपी नियुक्तियों का नाम बताएं जिन्हें मनोरंजन भत्ता स्वीकार्य होता है?
- (a) Name at least three ranks and the corresponding appointment of officers to whom entertainment allowance is admissible. (3 Marks)
- (ख) प्रशिक्षण कैंप भत्ता किसे कहते हैं? वे शर्तें कौन-कौन सी हैं जिनके अधीन इसे प्रदान किया जाता है?
- (b) What is a training camp allowance? What are the conditions under which it is granted? (3 Marks)

- (ग) एक अफसर को अपने पैराशूट कूद प्रशिक्षक ड्यूटियों के दौरान चोट लग गई। कितने और समय तक वह पैराशूट वेतन के लिए हकदार होगा? यदि चोट उसकी स्वयं की असावधानी से हुई है, तो क्या घटित होता है?
- (c) An officer sustained injuries during the course of his parachute jump instructor's duties. Till how much time more shall he be entitled to the Parachute pay? What happens if the injury was due to his own negligence? (2 Marks)
- (घ) एक अफसर को 6 सितंबर 1999 को 3 बजे अपराह्न में उसकी नियुक्ति का प्रभार दिया गया है। क्या 6 सितंबर उसकी नियुक्ति की तारीख के रूप में समझी जाएगी?
- (d) An officer has been given the charge of his appointment at 3 pm on 6th September 1999. Will 6th September considered as his date of appointment? (2 Marks)
3. (क) उन किन्हीं तीन परिस्थितियों का नाम बताएं जब एक अफसर का वेतन और भत्ते रोक दिए जाएंगे?
- (a) Name any three circumstances when the pay and allowance of an officer will stop? (3 Marks)
- (ख) एक अफसर को दोष सिद्ध किया गया है और हिरासत में रखा गया है। उन दिनों की संख्या पर टिप्पणी करें जिसके लिए उसके वेतन का समपहरण किया जाएगा।
- (b) An officer has been convicted and placed in custody. Please comment on the number of days for which his pay will be forfeited? (3 Marks)
- (ग) एक सेवानिवृत्त अफसर के पुनर्नियुक्त किया गया है? उसकी पुनर्नियुक्ति पर उसकी पेंशन का क्या होता है?
- (c) A retired officer has been re-employed? What happens to his pension on his re-employment. (2 Marks)
- (घ) आपने अवश्य ही यह ध्यान दिया होगा कि विनियम में कुछ पैराग्राफों को खाली छोड़ दिया जाता है। नियम संख्याओं को पूर्ण रूप से हटा देने के बजाए ऐसा किए जाने के क्या कारण हैं?
- (d) You must have noticed that some paragraphs (Para) in the regulations are kept blank. What are the reasons for doing so rather than deleting the rule numbers completely? (2 Marks)
4. (क) एक वायुसेना कार्मिक, जिसके खाते में कोई आकस्मिक छुट्टी बकाया नहीं है, वह बंध्याकरण (स्टेरलाइजेशन) कराना चाहता है। उद्देश्य के लिए उसे कौन सी छुट्टी का उपयोग करना चाहिए?
- (a) An Airforce person who does not have any Casual Leave to his credit wants to undergo sterilization. What leave should he avail for the purpose? (3 Marks)

- (ख) एक कार्मिक 31 से अधिक दिनों के लिए एक खेलकूद में अपनी भागीदारी के कारण ड्यूटी से अनुपस्थित है। उसके लिए ऐसी परिस्थिति में छुट्टी के कौन से प्रावधान विद्यमान हैं?
- (b) An employee is absent from duty due to his participation in sports for more than 31 days. What leave provisions exist in such situation for him? (3 Marks)
- (ग) उत्तरकाशी से एक वायुसैनिक को जून 2013 में बाढ़ के दौरान स्थिति के हल्का हो जाने के लिए घर पर रुकना पड़ गया था। उसे 25 दिनों तक और अधिक रुकना पड़ा था। उसके अधिक दिनों तक रुकने की स्वीकृति के लिए कौन प्राधिकृत है?
- (c) An Airman from Uttarkashi, during the floods in June 2013 had to stay back home to mitigate the situation. He had to over-stay for 25 days more. Who is authorised to sanction his overstay? (2 Marks)
- (घ) एक अफसर के खाते में 7 दिनों की आकस्मिक छुट्टी थी। वह 30 दिसम्बर से अगले वर्ष, 5 जनवरी तक 7 दिनों की आकस्मिक छुट्टी के लिए आवेदन करता है। क्या आप यह समझते हैं कि क्या वह उस तरीके से सभी 7 आकस्मिक छुट्टियों का उपयोग करने में समर्थ होगा?
- (d) An officer had 7 days casual leave to his credit. He applies for seven days casual leave from 30th December to 5 January, next year? Do you think that he would be able to utilize all the seven CLs in this manner? (2 Marks)
5. (क) वायुसेनाध्यक्ष ने एक विशिष्ट यात्रा के लिए एक रेलवे सैलून बुक किया है। क्या उनकी पत्नी उनके साथ जा सकती है। उनकी (पत्नी की) यात्रा के लिए क्या प्रभार (चार्ज) हैं?
- (a) The Chief of Air Staff has booked a Railway Saloon for a particular travel. Can his wife accompany him? What are the charges for her travel? (2 marks)
- (ख) एक अफसर को अस्थायी ड्यूटी पर जाना पड़ता है। समय की कमी और सामान्य टिकट की अनुपलब्धता के कारण उसने "तत्काल सेवा" पर इंटरनेट के माध्यम से टिकट को बुक किया था। उसकी टिकट पर इंटरनेट सेवा प्रभार भी लगाया गया था। ऐसे मामले में कौन से प्रभार स्वीकार्य हैं?
- (b) An officer has to proceed on temporary duty. Due to paucity of time and non-availability of normal ticket he has booked a railway ticket through internet on "Tatkal Seva". Internet service charges have also been levied on his ticket. What charges are admissible in such a case? (3 Marks)
- (ग) एक अफसर ने अपने स्थानांतरण पर एक परिवहन बिल प्रेषित किया है। उसका दावा रुपये 20000/- का है। उससे इस धनराशि पर सेवा कर और शिक्षण कर का भुगतान भी किया है, जिसका दावा किया गया है। लेखापरीक्षा यह पाता है कि केवल रुपये 15000/- स्वीकार्य हैं। क्या कर तत्व पर भी कोई प्रतिबन्ध होगा?

- (c) An officer has submitted a transportation bill upon his transfer. His claim is of Rs. 20000/-. He has also paid a service tax and education tax on this amount, which has been claimed. Audit finds that only Rs. 15000/- is admissible. Will there be any restriction on tax component also?

(3 Marks)

- (घ) एक अफसर का ग्रेड वेतन रुपये 2800 है। अपने स्थानान्तरण पर वह अपने सभी निजी सामानों को मालगाड़ी से भेजने का निर्णय लेता है। उसे कितना अधिकतम भार अनुमत्य है?

- (d) An officer has a grade pay of Rs. 2800. He decides to send all his personal effects by a goods train on his transfer. What is the maximum load allowed to him?

(2 Marks)

6. (क) एक वायुसेना अफसर दिल्ली से चेन्नई के लिए छुट्टी यात्रा रियायत का उपयोग करता है जबकि उसकी पत्नी दिल्ली से गोवा गई है। दावों का विनियमन किस प्रकार से किया जाना होगा? यदि यात्रा एक ब्लाक वर्ष में प्रारम्भ की जाती है और दूसरे में समाप्त होती है, तो क्या होता है?

- (a) An Air force officer avails LTC (Leave travel concession) from Delhi to Chennai whereas his wife has gone from Delhi to Goa. How are the claims going to be regulated? What happens if journey is started in one block year and ends in another?

(3 Marks)

- (ख) लेखापरीक्षा में एक छुट्टी यात्रा रियायत के दावे की प्रामाणिकता पर संदेह उत्पन्न किया जाता है। क्या यह अपेक्षित है कि छुट्टी यात्रा रियायत का दावा करने वाले अफसर के द्वारा सचमुच की गई यात्रा का साक्ष्य प्रस्तुत किया जाए?

- (b) A doubt is raised in audit regarding genuineness of an LTC claim. Is it required that the officer claiming LTC need to submit evidence of actual performance of the journey?

(2 Marks)

- (ग) एक सेवानिवृत्त सिविलियन को सरकार द्वारा प्रारम्भ किए एक मुकदमा के लिए न्यायालय में उपस्थित होना है। वह अपने गृह नगर से उस नगर की यात्रा करता है जहां न्यायालय स्थित है। क्या उसे यात्रा भत्ता/दैनिक भत्ता अनुमत्य है? क्या वह अग्रिम ले सकता है?

- (c) A retired civilian has to attend a court for a case instituted by the Government. He travels from his hometown to the town in which court is situated. Is he allowed TA/DA? Can he take advance?

(3 Marks)

- (घ) एक वायुसैनिक, जो एक रियायती क्षेत्र से युद्ध में घायल है, एक सैन्य अस्पताल में 4 माह से अधिक समय के लिए उपचार के अधीन है। रिश्तेदारों द्वारा उससे मिलने से संबंधित क्या नियम-स्थिति है?

- (d) An airman who is a battle casualty from a concessional area, is undergoing treatment for over 4 months in a Military Hospital. What is the rule position regarding visit to him by relatives?

(2 Marks)

भाग III – वैकल्पिक
Section III – Optional

उप-भाग (ग) – नौसेना
Sub-Section (C) – NAVY

1. (क) भारत से विदेश जाने वाले एक अफसर के परिवार के भारत में एक चयनित आवास स्थान पर संचलित होने पर परिवार को देय विघ्न-बाधा (डिस्टरबेन्स) भत्ता की क्या दर है?
(a) What is the rate of which Disturbance Allowance is payable to the family of an officer proceeding ex-India moves to a selected place of residence in India? (5 Marks)
(ख) एक 22 वर्षीय विवाहित अफसर को विघ्न बाधा (डिस्टरबेन्स) भत्ता प्रदान किया जाता है। क्या भुगतान सही है? ऐसे भत्तों के आयु से संबंधित हकदारी को प्रकट करते हुए उसके लिए कारणों का उल्लेख करें।
(b) A 22 year old married officer is paid Disturbance allowance. Is the payment correct? Give reasons for the same bringing out the age related entitlement of such allowances. (5 Marks)
2. (क) अफसरों की कौन सी श्रेणी विमानन ब्रांच का अंग होती है? 'उड़ान यूनिटों' शब्द से क्या समझा जाता है?
(a) Which category of officers form part of Aviation Branch? What is understood by the term 'flying units'? (5 Marks)
(ख) क्या एक वह अफसर पनडुब्बी भत्ता का पात्र है जो एक महीने में रुक रुक कर 10 दिनों के लिए पनडुब्बी से अनुपस्थित है? उत्तर के लिए कारणों का उल्लेख करें। उन परिस्थितियों का वर्णन करें जिसके अधीन पनडुब्बी वेतन का भुगतान किया जाना बंद कर दिया जाएगा?
(b) Is Submarine Allowance eligible to an officer who is absent from the submarine for 10 days intermittently in a month? Give reasons for the answer. Describe the situations under which the Submarine Pay shall cease to be paid? (5 Marks)
3. (क) 'वेतन का अग्रिम' और 'निवल (नेट) वेतन' को परिभाषित करें। उन अवसरों की सूची बनाएं जिसके अधीन नाविकों द्वारा वेतन अग्रिम का आहरण किया जा सकता है।
(a) Define 'Advance of Pay' & 'Net Pay'. List out the occasions under which advance of pay can be drawn by the Sailors. (6 Marks)
(ख) अपने पोत के साथ ड्यूटी पर भारत से बाहर जाने वाला एक अफसर वेतन-अग्रिम को आहरित करता है। क्या अग्रिम का भुगतान लेखा परीक्षा में स्वीकार्य है? उसके अधिकार का उल्लेख करते हुए उत्तर के लिए कारणों का उल्लेख करें।

- (b) An officer proceeding out of India on duty with their ship draws Advance of pay. Is the payment of Advance acceptable in audit? Give reasons for the answer indicating authority for the same. (4 Marks)

4. (क) कमांडर 'ए' के संबंध में यात्रा भत्ता हकदारी की सूची बनाएं जो अपने गृह नगर 'वाई' के लिए वार्षिक छुट्टी यात्रा रियायत का उपयोग करने के लिए अपने ड्यूटी स्थान 'एक्स' से संचालित होता है। छुट्टी पर रहते हुए कमांडर 'ए' एक अन्य स्टेशन स्थान 'जेड' में स्थानान्तरित हो जाता है। 'जेड' से 'वाई' की दूरी 'एक्स' से 'वाई' की दूरी से अधिक है।

- (a) List out the TA entitlement in respect of Commander 'A' who moves from his duty place X on annual leave to avail LTC to his hometown at Y. While on leave, the Commander 'A' is transferred to another station in place Z. The distance from Z to Y is greater than from X to Y.

(7 Marks)

- (ख) नौसेना कार्मिकों (अफसर के रैंक से नीचे) के संबंध में कम्पोजिट स्थानान्तरण ग्रांट की हकदारी की सूची बनाएं जो स्थायी ड्यूटी पर संचालित हो रहे हैं – वे जो विवाहित हैं; एकल हैं और उनके संबंध में जो एक उस स्टेशन में स्थानान्तरित हुए हैं जहां पुराने स्टेशन से दूरी 20 किलोमीटर से कम है अथवा उसी शहर के भीतर हुए हैं।

- (b) List out entitlement of Composite Transfer Grant in respect of Naval personnel (below officer rank) moving on permanent duty – those who are married; single and in r/o those transferred to a station where distance is less than 20 kms from the old station or within same city.

(3 Marks)

5. (क) अस्थायी ड्यूटी को परिभाषित करें। वह अधिकतम अवधि कितनी है जिस पर एक कार्मिक को 'अस्थायी ड्यूटी' पर हुआ माना जा सकता है। अस्थायी ड्यूटी की अधिकतम अवधि के अपवादों की सूची बनाएं। उत्तर के लिए प्राधिकार का उल्लेख करें।

- (a) Define Temporary duty. What is the maximum period to which an official can be deemed to be on Temporary duty? List out the exceptions to the maximum period of Temporary duty. Give authority for the answer. (8 marks)

- (ख) रियर एडमिरल के रैंक वाले एक अफसर ने छुट्टी यात्रा रियायत पर परिवार के साथ यात्रा करते समय एयर इंडिया उड़ान में बिजनेस श्रेणी में हवाई यात्रा की है और इंटरनेट ट्रेवल साइट के माध्यम से सस्ती दर पर टिकटें बुक की हैं। क्या दावा लेखापरीक्षा में अनुमत्य है? उत्तर के लिए कारणों का उल्लेख करें।

- (b) An officer of the rank of Rear Admiral has undertaken Air journey in Business class in A1 Flight while travelling on LTC with family and booked tickets through internet travel site at cheaper rates. Is the claim permissible in audit? Give reasons for the answer.

(2 Marks)

6. (क) नाविकों के लिए आकस्मिक छुट्टी और वार्षिक छुट्टी की क्या हकदारी है? आई.एन.एच.एस. मुम्बई में चिकित्सा करा रहे एक नाविक को घरेलू अत्यावश्यकताओं को पूरा करने के लिए अपने घर के लिए जाना पड़ता है जो अस्पताल से 900 किलोमीटर से अधिक दूरी पर स्थित है। ऐसी परिस्थितियों में नाविक की आकस्मिक छुट्टी की क्या हकदारी है?

- (a) What is the entitlement of casual leave and annual leave for sailors? A sailor undergoing treatment in INHS Mumbai has to visit his home which is more than 900 kms away from the hospital to attend domestic exigencies. What is the entitlement of casual leave to the sailor in such circumstances?

(5 Marks)

- (ख) अनुकम्पा (कम्पैशनेट) छुट्टी की क्या हकदारी है? नियमित नियुक्ति पर रहने वाला एक नाविक क्या अनुकम्पा छुट्टी के लिए हकदार होगा जिसके विरुद्ध अनुशासनात्मक कार्यवाई की जा रही है और जिसकी चालू वर्ष में सेवा समाप्त कर दिए जाने की संभावना है?

- (b) What is the entitlement of compassionate leave? Will a sailor on regular engagement against whom disciplinary proceedings are on and likely to be terminated in the current year be entitled to compassionate leave.

(5 Marks)

भाग III – वैकल्पिक
Section III – Optional

उप-भाग (घ) – फैक्ट्री
Sub-Section (D) – FACTORY

1. (क) शब्द 'आई.एफ.डी.' का क्या अर्थ है? आई.एफ.डी. के अधीन आयुध फैक्ट्रियों में वस्तुओं के विनिर्माण के लिए किस प्रकार के उद्धरण (एक्स्ट्रैक्ट) को जारी किया जाता है? क्या श्रेणी V उद्धरणों के अधीन भुगतान पर सेवा के लिए वस्तुओं का विनिर्माण करना अनुमत्य है?
- (a) What is meant by the term 'IFD'? What type of Extract is issued for manufacture of articles in the ordnance factories under IFD? Is it permissible to manufacture articles for payment service under Class V Extracts?

(3 Marks)

- (ख) एक आयुध फैक्ट्री ने श्रेणी-II उद्धरण के आधार पर विनिर्माण करना प्रारंभ कर दिया और लगाए गए श्रमिक की लागत पर और उपयोग की गई सामग्री पर क्रमशः रुपये 55000/- और रुपये 75000/- का व्यय किया। उसी समय उद्धरण को रद्द करने के लिए एक आदेश प्राप्त हुआ है। उद्धरण के लिए विनिर्माण किए गए भंडार का और आगे उपयोग नहीं किया जा सकता है। फैक्ट्री ने इस प्रकार विनिर्माण की गई वस्तुओं को रद्दी सामानों (स्कैप) के रूप में भंडार को लौटा दिया और कोई आगे की कार्रवाई प्रारंभ नहीं की। ऐसी परिस्थिति में सही कार्रवाई क्या होनी चाहिए?
- (b) An Ordnance factory based on Class II Extract started manufacture and incurred expenditures against cost of Labour employed and material used to the tune of Rs. 55000/- and Rs. 75000/- respectively. At that time an order for cancellation of the extract has been received. The store manufactured against the extract cannot be further used. The factory returned the articles thus manufactured to Store as scraps and did not initiate any further action. What should be the correct action in such a situation?

(2 Marks)

- (ग) आयुध और आयुध उपस्कर फैक्ट्रियों के रखरखाव कर्मकारों को प्रोत्साहन बोनस कब भुगतान योग्य हो जाता है? निम्नलिखित ब्योरो के आधार पर एसेम्बली अनुभाग के रखरखाव कर्मकार 'एक्स' के लिए प्रोत्साहन बोनस का आकलन करें :

माह में दिनों की संख्या	= 30
किए गए कार्यों के दिनों की संख्या	= 26
रविवारों की संख्या	= 4
छुट्टियों की संख्या	= 1
कुल समयोपरि घंटे	= 39 घंटे
एसेम्बली अनुभाग का औसत उजरती कार्यलाभ	= 41%

- (c) When does Incentive Bonus become payable to the maintenance workers of the Ordnance and Ordnance Equipment Factories? Calculate the Incentive Bonus for the maintenance worker X of the assembly section based on the following details:

No. of days in the month	= 30
No. of days worked	= 26
No. of Sundays	= 4
No. of Holidays	= 1
Total OT Hours	= 39 hours
Average PW Profit% of Assembly Section	= 41%

(5 Marks)

2. (क) क्या बाजार में आसानी से उपलब्ध होने वाली और राजस्व ग्रांट से प्राप्त की गई एक सामग्री को भंडार ढेर भंडारों में सम्मिलित किया जा सकता है? क्या कार्यालय फर्नीचर को 'भंडार ढेर मदों' के रूप में माना जा सकता है? यदि नहीं तो उसे किस प्रकार माना जाना चाहिए?

- (a) Whether a material easily available in the market and procured from revenue grant can be included as Stock Pile stores? Can office furniture be treated as 'Stock Pile items' if not how the same is to be treated?

(2 Marks)

- (ख) एक आयुध फैक्ट्री के उत्पादन शॉप के लिए वस्तुओं के विनिर्माण को प्रारंभ करने के लिए क्या प्राधिकार है? यह कैसे सुनिश्चित किया जाता है कि उत्पादन शॉप द्वारा कच्चे माल का आहरण अपेक्षा से अधिक नहीं किया गया है?

- (b) What is the authority for a production shop of an Ordnance Factory to initiate manufacture of articles? How it is ensured that raw material has not been drawn in excess of requirement by the production shop?

(3 Marks)

- (ग) सामग्री "एक्स" के निम्नलिखित ब्योरे से प्रत्येक लेनदेन की कार्रवाई के पश्चात् निम्नलिखित मांग नोटों और साथ ही चल औसत खाता दरों के कीमत निर्धारण का आकलन करें :

From the following details of Material "X" calculate the pricing of each of the following Demand Notes and also the moving average ledger rates after each transaction.

तारीख Date	ब्योरा Particulars	मात्रा (संख्या) Quantity (No)	मूल्य (रुपये) Value (Rs.)
01-02-2014	आदि शेष पी.एस.एल. Opening PSL balance	1500	112500
14-02-2014	मांग नोट Demand Note	1000	

24-02-2014	प्राप्ति Receipt	2000	164000
27-02-2014	मांग नोट Demand Note	1000	
03-04-2014	प्राप्ति Receipt	500	40000
21-04-2014	मांग नोट Demand Note	1500	

(5 Marks)

3. (क) 1000 की आदेशित संख्या के साथ एक वारंट के लिए उत्पादित उपकरण "जेड" के उत्पादन लागत और यूनिट उत्पादन लागत को आकलित करें। पूर्ण की गई 1000 यूनिटों में से 900 यूनिटों को निरीक्षण में पास किया गया है और वारंट को 900 यूनिटों के साथ पूर्ण (क्लोज) कर दिया गया है। व्यय विवरण निम्नलिखित हैं :

Calculate the Cost of Production and unit cost of production of component 'Z', produced against a warrant with ordered quantity of 1000 Nos. Out of the completed 1000 units 900 units have been passed in the Inspection and the warrant has been closed with 900 units. The expenditure details are as follows :

श्रम 141 एस.एम.एच. के लिए प्रति एस.एम.एच. रुपये 142 की दर से (वारंट के लिए श्रम को पूर्णरूपेण बुक किया गया)।

Labour @ Rs. 142 per SMH for 141 SMH (Labour fully booked for the warrant)

प्रत्यक्ष सामग्री प्रत्येक 100 यूनिटों के लिए रुपये 10000 की दर से (वारंट के लिए सामग्री को पूर्णरूपेण बुक किया गया)।

Direct Material @ Rs. 10000 for every 100 units (Material fully booked for the warrant)

स्थिर उपरिव्यय 125 प्रतिशत की दर से और परिवर्ती उपरिव्यय 107 प्रतिशत की दर से हैं

FOH is @ 125 and VOH is @ 107%

अधिकतम स्वीकार्य अस्वीकृति 6 प्रतिशत की दर से है

Maximum admissible rejection is 6%.

यदि अस्वीकृति असाधारण है, तो ऐसी असाधारण अस्वीकृति पर किए जाने वाले व्यवहार को बताएं।

If the rejection is abnormal, intimate the treatment to be given to such abnormal rejection.

(5 Marks)

- (ख) फर्म ए.बी.सी. लिमिटेड ने एक टेंडर के लिए बोली लगाई है जिसका अनुमानित मूल्य 3 प्रतिशत जमानत 'सिक्क्योरिटी' धनराशि के साथ रुपये 11 लाख है। फर्म फैक्ट्री के साथ रजिस्टर्ड नहीं है किन्तु उसने राष्ट्रीय लघु उद्योग निगम के साथ वैध रजिस्ट्रेशन प्रमाणपत्र प्रेषित किया है। फर्म ने किसी बोली जमानत को नहीं प्रस्तुत किया है और फैक्ट्री के भंडार व्यवस्था अनुभाग ने बोली को अस्वीकृत करने की सलाह दी है। क्या फैक्ट्री में भंडार व्यवस्था अनुभाग की कार्रवाई न्यायोचित है?

- (b) Firm ABC Ltd has bid for a tender whose estimated value is Rs. 11 lakhs with a bid security amount of 3%. The firm is not registered with the factory but has sent a valid registration certificate with the National Small Industries Corporation (NSIC). The firm has not submitted any bid security and the Provisioning (PV) Section of the factory has advised rejection of the bid. Is the action of the PV Section justified?

(2 Marks)

- (ग) निम्नलिखित वाक्यों में (उत्तर के पश्चात कोष्ठक में प्राधिकार के साथ) खाली स्थान को भरें :

Fill in the blanks in the following sentences (with authority in brackets after answer) :

- (i) टेका श्रमिक को लगाने के लिए फैक्ट्री प्रबंधन द्वारा अलग से जारी किये जाते हैं।
Separate are issued by the Factory Management for deployment of contract labour.
- (ii) व्यय को पूरा करने के लिए समुचित प्राधिकारी की स्वीकृति प्राप्त करने अथवा अतिरिक्त निधियों को प्राप्त करने की पूर्व आशा में अपवादात्मक परिस्थितियों में किए गए भुगतानों को रूप में जाता है।
Payments made in exceptional circumstances in anticipation of the receipt of the sanction of the appropriate authority or of additional funds to cover the expenditure are known as
- (iii) वे सामग्रियां जो उत्पाद का भाग होती हैं उन्हें कहा जाता है।
Materials which form part of the product are called
- (iv) एक साख पत्र उसे कहते हैं जिसे लाभकर्ता की पूर्वसूचना के बिना जारीकर्ता बैंक द्वारा संशोधित किया जा सकता है अथवा रद्द किया जा सकता है।
A letter of credit is one which may be amended or cancelled by the issuing bank at any moment without prior notice to the beneficiary.
- (v) मरम्मतों, रखरखाव, मशीनरी के चलाने पर किसी शॉप के व्ययों को उपरिशीर्ष के रूप में वर्गीकृत किया जाता है।
Expenses of any shop on repairs, maintenance, running of machinery as classified as Overheads.
- (vi) वाउचरों का उपयोग उन भंडारों के लेखांकन के लिए किया जाता है जो त्रुटिवश प्राप्त किए जाते हैं।
..... Vouchers are used for accounting of stores which are wrongly received.

(3 Marks)

4. (क) श्री रमेश कुमार ने रक्षा मंत्रालय में ग्रुप 'ए' अफसर के रूप में सरकारी सेवा का कार्यभार दिनांक 31/12/2012 का वेतन बैंड 3 + ग्रेड वेतन 5400 में ग्रहण किया और उनके परिवार का ब्योरा निम्नलिखित है :

Shri Ramesh Kumar joined Govt. service as a Group A officer in the Ministry of Defence in PB 3 + GP 5400 on 31/12/2012 and his family details are as follows :

- (i) पत्नी – वाणिज्य विभाग, भारत सरकार में दिनांक 15/01/2013 को कार्यभार ग्रहण किया।
Wife – joined in the Department of Commerce, Govt. of India on 15/01/2013
- (ii) एक पुत्र – आयु 6 वर्ष
One son – aged 6 years
- (iii) दो जुड़वां पुत्रियां – आयु 3 वर्ष
Two twin daughters – aged 3 years
- (iv) आश्रित माता – आयु 66 वर्ष
Dependent mother – aged 66 years
- (v) पत्नी की एक मां है जिनकी परिवार पेंशन रुपये 3500 है।
Wife has a mother with a family pension of Rs. 3500/-

निम्नलिखित का उत्तर दें :-

Answer the following:

- (I) क्या श्री कुमार दो वर्षों के ब्लाक 2012-13 के लिए छुट्टी यात्रा रियायत के पात्र हैं? क्यों अथवा क्यों नहीं?
Is Shri Kumar eligible for LTC for the two-year block 2012-13? Why, or why not?
- (ii) वह पूर्वतम तारीख कौन सी है जिस तारीख को श्री कुमार छुट्टी यात्रा रियायत पर अपनी जावक (आउटवर्ड) यात्रा प्रारंभ कर सकते हैं?
What is the earliest date on which Shri Kumar can commence his outward journey on LTC?
- (iii) किसी भी परिस्थिति के अधीन उपर्युक्त (i) से (v) तक अंकित उनके परिवार के सदस्यों में से, यदि कोई हो, कौन छुट्टी यात्रा रियायत का पात्र है/नहीं है?
Who among his family members noted from (i) to (v) above is/are not eligible for LTC under any circumstances, if any?
- (iv) यदि कुमार ने सरकारी सेवा में 30/12/2012 के स्थान पर दिनांक 03/01/2013 को कार्य ग्रहण किया है तो वह कौन सा दो वर्षीय ब्लाक है जिस पर वह छुट्टी यात्रा रियायत के लिए पात्र हो जाएगा?

If Shri Kumar joined the Government service on 03/01/2013 instead of 30/12/2012, which is the two-year block on which he will become eligible for LTC?

- (v) यदि श्री कुमार की पत्नी ने वाणिज्य विभाग के स्थान पर रेल मंत्रालय में कार्यभार ग्रहण किया होता तो क्या वह अपने परिवार के लिए छुट्टी यात्रा रियायत का दावा कर सकता है?

If Shri Kumar's wife had joined the Ministry of Railways instead of Department of Commerce, whether he can claim LTC for his family?

- (vi) श्री कुमार ने अपनी छुट्टी यात्रा रियायत के लिए पोर्ट ब्लेयर की यात्रा करने का निर्णय लिया है। दिल्ली-पोर्ट ब्लेयर सेक्टर का छुट्टी यात्रा रियायत-80 शुल्क रुपये 19460/- है। श्री कुमार एयर इंडिया की वेबसाइट से रुपये 10285/- की कीमत पर टिकट बुक करने में समर्थ हुए हैं। उसके प्रशासन अनुभाग के सहायक लेखा अधिकारी का यह मत है कि इस प्रकार की यात्रा के लिए टिकट वैध नहीं है क्योंकि वह एक छुट्टी यात्रा रियायत-80 टिकट नहीं है। क्या वे सही हैं? क्यों अथवा क्यों नहीं?

Shri Kumar has decided to travel to Port Blair for his LTC. The LTC-80 fare for the Delhi — Port Blair sector is Rs. 19460/-. Shri Kumar has been able to book tickets from the website of Air India at a price of Rs. 10285/-. The AAO of his Admin section is of the opinion that the ticket for such a journey is not valid as it is not an LTC-80 ticket. Is he correct? Why or why not?

- (vii) श्री कुमार के मित्र श्री अजय सिंह, जो एक आयुध फैक्ट्री में असिस्टेंट वर्क्स मैनेजर हैं, ने भी उनके साथ पोर्ट ब्लेयर की यात्रा की है। श्री सिंह ने यात्रा के लिए उसी समान दर पर छुट्टी यात्रा रियायत-80 के रूप में वेबसाइट www.yatra.com से टिकट की खरीद की है। लेखा कार्यालय के वेतन अनुभाग के सहायक लेखा अधिकारी ने इस टिप्पणी के साथ दावा लौटा दिया है कि "छुट्टी यात्रा रियायत दावा के लिए टिकट वैध नहीं है" और उनका यह मत है कि छुट्टी यात्रा रियायत के अग्रिम की वसूली अवश्य की जानी होगी। क्या यह सही है? क्यों अथवा क्यों नहीं?

Shri Kumar's friend Shri Ajay Singh, who is an Asstt. Works Manager with one of the Ordnance Factories has also travelled with him to Port Blair. Shri Singh has bought tickets at the same rate as LTC-80 for the travel from the website www.yatra.com. The AAO of the Pay Section of the Accounts Office has returned the claim with the remark that the "Tickets are not valid for the LTC claim" and is of the opinion that the LTC advance has to be recovered. Is he correct? Why, or why not?

- (viii) श्री कुमार की पत्नी की सहेली और सहकर्मी श्रीमती मीरा लाल वर्तमान में शिशु देखभाल छुट्टी पर है। वे ब्लाक वर्ष 2014-15 के लिए छुट्टी यात्रा रियायत का लाभ उठाना चाहती हैं। क्या वे पात्र हैं? क्यों अथवा क्यों नहीं?

Smt. Meera Lal, a friend and colleague of Shri Kumar's wife is presently on Child Care Leave. She wants to avail of LTC for the block year 2014-15. Is she eligible? Why, or why not?

(8 Marks)

(ख) दिनांक 31/12/2012 को सरकारी सेवा से सेवानिवृत्त हो जाने के बाद श्री अजित नायर भारत सरकार में लोकहित में दिनांक 01/01/2013 नई दिल्ली में पुनर्नियुक्त हुए हैं। पुनर्नियुक्ति में अभी भी रहते हुए और भारत सरकार के साथ उनकी पुनर्नियुक्ति को 31/12/2013 को और आगे एक वर्ष के लिए बढ़ा दिया गया है, वे 11/01/2014 को केरल में अपने गृहनगर से छुट्टी यात्रा रियायत पर जाना चाहते हैं। सेवानिवृत्ति के पूर्व उन्होंने ब्लाक वर्ष 2012-13 के लिए छुट्टी यात्रा रियायत ली है। क्या वे इस छुट्टी यात्रा रियायत संचलन के लिए पात्र हैं? क्यों अथवा क्यों नहीं?

(b) Shri Ajit Nair is re-employed in New Delhi with the Govt of India in public interest on 01-01-2013 after retiring from Government service on 31-12-2012. He wishes to proceed on LTC to his hometown in Kerala on 11-01-2014 while still being in re-employment and his re-employment with the Government of India has been extended for a further period of one year on 31-12-2013. He has taken LTC for the block year for 2012-13 before retirement. Is he eligible for this LTC movement? Why, or why not?

(2 Marks)

5. (क) फ़ैक्ट्री अधिनियम, 1948 के अधीन अर्जित छुट्टी के लिए छुट्टी मजदूरी का विनियमन किस प्रकार किया जाता है?

(a) How is the calculation of leave wage for Earned Leave regulated under the Factories Act, 1948?

(3 Marks)

(ख) श्री समीर चौधरी एक एच.एस. ग्रेड II दस्तकार हैं। वे एक प्रशिक्षित पर्वतारोही भी हैं। उन्हें अखिल भारतीय आयुध फ़ैक्ट्री बोर्ड के सांस्कृतिक उत्सव के लिए कैलेंडर वर्ष में 4 दिनों की विशेष आकस्मिक छुट्टी पहले ही प्रदान की गई है। अब वे माउन्ट कंचनजंगा के अभियान के लिए 45 दिनों की आकस्मिक छुट्टी चाहते हैं – यह अभियान अखिल भारतीय पर्वतारोहण फ़ेडरेशन द्वारा अनुमोदित है। सक्षम प्राधिकारी द्वारा इस अभियान के लिए विशेष छुट्टी की वह अधिकतम अवधि कितनी है जिसे उन्हें प्रदान किया जा सकता है? इस अभियान के लिए पात्र उसकी विशेष आकस्मिक छुट्टी से अधिक अनुपस्थिति की अवधि का समायोजन वे किस प्रकार करेंगे और कितने दिनों के लिए?

(b) Shri Samir Chaudhary is an HS Grade II artisan. He is also a trained mountaineer. He has already been granted 4 days Special Casual Leave in the calendar year for the All India OFB Cultural Festival. Now he wants 45 days casual leave for an expedition to Mount Kanchenjunga – an expedition which has been approved by the Indian Mountaineering Federation. What is the maximum period of Special Casual Leave that can be given to him for this expedition by the competent authority? How will he adjust the period of absence in excess of his Special CL eligibility for this expedition and for how many days?

(4 Marks)

- (ग) श्री विमल राय मूल वेतन रुपये 17,640 + 2,800 ग्रेड वेतन के साथ एक एस.एच. ग्रेड I के दस्तकार हैं। वे छुट्टी यात्रा रियायत के उद्देश्य के लिए अर्जित छुट्टी के अधिकतम संभावित नकदीकरण का लाभ उठाना चाहते हैं और वे 20/02/2015 को छुट्टी यात्रा रियायत पर जाने के लिए नियत हैं। उस समतुल्य रोकड़ का आकलन करें जो इस उद्देश्य के लिए उन्हें उपलब्ध होगा?
- (c) Shri Bimal Rai is a HS Grade I artisan with a Basic Pay of Rs. 17,640 + 2,800 GP. He wants to avail of the maximum possible encashment of Earned Leave for LTC purposes and is due to proceed on LTC on 20-02-2015. Calculate the cash equivalent which will be available to him on this account.

6. (क) गृह मंत्रालय के विभिन्न प्रदेश पुलिस यूनिटों को शस्त्रों की आपूर्ति के कारण जमा करने के लिए रुपये 598.2 लाख की धनराशि का एक एम.आर.ओ. संख्या 503/14 दिनांक 07/11/2014 पी. एण्ड पी. अनुभाग, आयुध फैक्ट्री बोर्ड मुख्यालय से (दिनांक 17/11/2014 के पत्रांक 016/एमएचए/पी.एम./14-15/पी एण्ड पी के अधीन) प्राप्त हुआ है। तदुपरान्त आयुध फैक्ट्री बोर्ड, पी. एण्ड पी. अनुभाग ने निम्नलिखित दिए अनुसार विभिन्न फैक्ट्रियों को आवंटित करने के लिए धनराशियों को आवंटित कर दिया है :

MRO no 503/14 dated 07.11.2014 has been received from P & P Section, OFB HQ (vide letter no. 016/MHA/PM/14-15/P&P dt. 17/11/2014) for Deposit on account of supply of Arms to different State Police Units from Ministry of Home Affairs amounting to Rs. 598.2 lakhs. OFB P&P Section has in turn allocated the amounts to various factories as given below :

क्रम संख्या Sl.No.	फैक्ट्री का नाम Name of Factory	फैक्ट्री कोड Factory Code	धनराशि (रुपये) Amount (Rs.)
1	ए.एफ.के. AFK	101	6600000
2	ओ.एफ.टी. OFT	128	1703000
3	ओ.एफ.वी. OFV	126	130000
4	आर.एफ.आई. RFI	105	48062000
5	एस.ए.एफ. SAF	117	3323000

गृह मंत्रालय, नई दिल्ली से प्राप्त होने वाले कुछ स्पष्टीकरण को दृष्टि में रखते हुए रुपये 2000/- की शेष धनराशि को आयुध फैक्ट्री बोर्ड उचंत खाते में रखा गया है। आयुध फैक्ट्री बोर्ड फैक्ट्री कोड 100 है। धनराशि का समायोजन करने के लिए एक श्रेणी II पंचिंग माध्यम तैयार करे (पंचिंग माध्यम का एक प्रारूप नीचे दिया गया है) 00032 की वाउचर संख्या को मानकर चलें। साथ ही पंचिंग माध्यम के नीचे अपेक्षित टिप्पणी का प्रावधान करें।

The balance amount of Rs. 2000/- has been kept in OFB Suspense Head in view of some clarification to be received from MHA, New Delhi. OFB Factory Code is 100.

Please prepare a Class II Punching Medium to adjust the amount. (A format of Punching Medium is given below). Assume a voucher number of 00032. Also provide the required note below the Punching Medium.

भा.ए.फा. (र.ले.नि.)-336 (आधा)
I.A.F. (CDA) 336 (Half)

माह र.ले.नि. पंचिंग माध्यम/PUNCHING MEDIUM अनुभाग वाउचर का वर्ग वाउचर संख्या
Month C.D.A. Section Class of Voucher Voucher No.

Month C.D.A.

वर्गीकरण कूट CLASSIFICATION CODE	प्राप्तियां RECEIPTS				वर्गीकरण कूट CLASSIFICATION	प्रभार CHARGES			
	प्रा. (1) R --- (1)		ऋ. पा. (2) MR --- (2)			प्रा. (1) R --- (1)		ऋ. पा. (2) MR --- (2)	
	रु. Rs.	पै. P	रु. Rs.	पै. P		रु. Rs.	पै. P	रु. Rs.	पै. P
योग TOTAL					योग TOTAL				

(7 Marks)

- (ख) श्री आशीष चन्द्रावरकर रक्षा मंत्रालय में एक निदेशक के रूप में नियुक्त हैं। उनका अथवा उनका बैच अभी भी स्थायी (सब्सटेन्टिव) वरिष्ठ प्रशासनिक ग्रेड में पदोन्नत नहीं हुआ है। उनसे दो बैच कनिष्ठ आई. ए.एस. अफसरों और जो केन्द्रीय स्टाफ प्रबंधन योजना के अधीन केन्द्र में संयुक्त सचिव अथवा समकक्ष के रूप में नियुक्त हैं, के साथ वेतन समानता के कारण गैर कार्यात्मक उन्नयन के फलस्वरूप उनका ग्रेड वेतन रुपये 10,000 है। उन्होंने रुपये 7000 + मंहगाई भत्ता के परिवहन भत्ते का दावा किया है। क्या वे ऐसे परिवहन भत्ते के पात्र हैं? चर्चा करें। यदि वे हैदराबाद में तैनात होते हैं तो उनकी परिवहन भत्ते की पात्रता क्या होगी?
- (b) Shri Ashish Chandravarkar is employed as a Director in the Ministry of Defence. He or his batch has not yet been promoted to the substantive Senior Administrative Grade. His grade pay is Rs. 10000/- as a result of non-functional up gradation due to pay parity with officers of the IAS two batches junior to him and who have been appointed as Jt. Secretary or equivalent at the Centre under the Central Staffing Scheme. He has claimed Transportation Allowance of Rs. 7000 + Dearness Allowance. Is he eligible for such TA? Discuss. What would be his Transport Allowance eligibility if he is posted at Hyderabad?

(3 Marks)

SAS PART-I MAY, 2015

PAPER-I

Model Answers- Paper-I

SAS-I, MAY 2015

1.

Q1 (a). What are the parts of Accounts of the central government and what are the main divisions or transactions are recorded therein?

Ans. Accounts of the central government are kept in the following three parts:

Part-I- Consolidated Fund of India

Part-II- Contingency Fund of India

Part-III- Public Account of India

Part-I of the Account has following two main divisions

- (i) Revenue (consisting of sections for 'Receipt Heads (Revenue Account)' and Expenditure Heads (Revenue Account)'
- (ii) Capital, Public Debt, Loans (consisting of sections for Receipt Heads (Capital Account) and Expenditure Heads (Capital Account) and Public Debt (Loans & Advances etc)).

In Part-II of the Account, transactions, out of the Contingency Fund set up under Art 267 of the Constitution, is recorded.

In Part III, transactions relating to Debt (other than those included in Part I), deposits, advances, remittances and suspense are recorded.

Authority: Para 28 of Defence Accounts Code

(b) What are the general principles of classification of transactions in government accounts? Explain with suitable example.

Ans. As a general rule, the classification of transactions shall have closer reference to the function, programme and activity of the government and the object of the Revenue or Expenditure rather than the Department in which such revenue or expenditure occurs. E.g. expenditure incurred for Army will be booked to the Heads pertaining to Army. Expenditure on MES works for Army will be booked to Army

Heads whereas for Navy, it will be booked to Navy heads. There are however some exceptions such as interest receipts are booked to only one Major Head irrespective of the formations to which they relate.

Authority: Para 34 of Defence Accounts Code

Q2 (a). Distinguish between the Centrally Controlled heads and Locally Controlled heads with suitable examples?

Ans. The expenditures for which provisions are made in the Defence Services Estimates are classified and compiled in two categories viz. Centrally Controlled Heads and Locally Controlled Heads. Under Centrally Controlled Heads, expenditure such as pay and allowances of regular personnel of the Defence Services which are generally obligatory in nature and depend upon the sanctioned strength and composition of these services as per the policy of Govt are compiled. These provisions are not distributed to subordinate authorities and the responsibility for monitoring vests with the central authorities. Whereas budgetary provisions for Locally Controlled Heads are distributed to the subordinate authorities and the control of such expenditure vests with local authorities. E.g. Stores, Works expenditures.

Authority: Para 154 of Defence Accounts Code

(b). Please describe in brief the mechanism for watching expenditure against allotment in respect of a locally controlled head by a PCDA.

Ans. Allotments sanctioned to the units and formations in respect of locally controlled heads will be communicated to the concerned PCDA by the budget sanctioning authorities. PCDA will keep a watch over the progress of expenditure against sanctioned allotment while making payments against these allotments and bring to the notice of the allottees and their immediate higher authorities, cases in which the progress of expenditure is abnormally heavy or unusually low.

Authority: Para 188-191 of Defence Accounts Code

83 **3** Please comment on the following:

(a). Expenditure on "new services" has been incurred in April, 2014 out of "Vote on Account" for 2014-15.

Ans. The purpose of VOA is to keep government running pending the passing of demands for grants for the full financial year. The expenditure on "new services", therefore, should not be incurred out of VOA.

Authority: Note 1 under Para 180 of Defence Accounts Code

(b). A PCDA has allowed provisional payment for salary in excess of budget allocated for this purpose in Vote on Account.

Ans. A PCDA can provisionally allow such payments of obligatory in nature, which cannot be deferred provided the VOA in respect of the Demand for Grant as a whole is not exceeded.

Authority: Note 3 under Para 180 of Defence Accounts Code

©. Excess on account of receipt and recoveries has been used to meet expenditure in excess of sanctioned grant.

Ans. Re-appropriations are permissible only between expenditure heads. Thus, excess receipts and recoveries, which are required to be auctioned for as such, cannot be utilised to meet expenditure in excess of grant.

Authority: Para 192 of Defence Accounts Code

(d). Formal re-appropriation sanction has not been issued for transferring funds from one command to another under the same object head.

Ans. No formal re-appropriation is required for transferring funds under the same control head between Commands, Areas, Sub-Areas etc,

Authority: Note under Para 192 of Defence Accounts Code

Q.4
(a). What are the standards of financial propriety?

Ans.

(i). Every officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

(ii). The expenditure should not be prima facie more than the occasion demands.

(iii). No authority should exercise its power of sanctioning expenditure to pass an order which directly or indirectly to its own advantage.

(iv). Expenditure from public moneys should not be incurred for the benefit of a particular person or section of the people.

(v). The amount of allowances granted to meet expenditure of a particular type should be so regulated that the allowances are not on the whole a source of profit to the recipients.

(vi). The responsibility and accountability of every authority delegated with financial powers is total and indivisible. Government expects that the authority concerned will have the public interest uppermost in its mind while making a procurement decision.

Authority: Para 39 of Defence Audit Code Vol.I

(b). Describe in brief the points to be seen in the audit of orders of allotment and re-appropriations.

Ans. The points to be seen during the audit of orders are:

(i). that the order has not the effect of increasing the amount of the appropriation at the disposal of the controlling authority without the sanction of the competent authority.

(ii). That the amount appropriated is available under the unit from which it is allotted.

(iii). That the order issued by the competent authority and is a legitimate charge against the allotment.

(iv). That the re-appropriation has been authorized only within the appropriation of that year and before expiry of the financial year.

Authority: Para 92 of Defence Audit Code Vol.I

Q.5
(a). How are the erroneous payments admitted in audit to be treated?

Ans. When erroneous payments have been admitted in audit for considerable time owing to wrong interpretation of ruled or to oversights, following procedure will be adopted.

(i). When a wrong interpretation of a financial rule has been followed in an audit office, the new interpretation should, in the absence of special instruction to the contrary be given effect to from the date of issue by C&AG of India or the CGDA of the orders stating the correct interpretation.

(ii). When erroneous payments have been left unchallenged owing to oversight, the audit office should not, of its own motion, undertake a re-audit of bills paid more than 12 months previously, but report the facts of the case to the competent financial authority for orders, and a re-audit should be made only if so desired by the CFA.

Authority: Para 512 of Defence Audit Code Vol.II

(b).What is the object and scope of Annual Appropriation Accounts?

Ans.

The object of the Appropriation Accounts is to present the audited accounts of the expenditure from the appropriations for the year with full explanations of all important variations between the final appropriations and the actual expenditure.

The scope is as under:

(i). A general review of expenditure on Defence Services.

(ii). Changes in form and classification in the accounts

(iii). Miscellaneous observation.

(iv). Appropriation Accounts with explanations for variations between the final appropriation and actual expenditure.

(v). Review of MES expenditure.

Authority: Para 533, 534 of Defence Audit Code Vol.II

86

(a). What are the conditions regulating sanction of expenditure from DSE?

Ans. The conditions for sanction are:

- (i). The expenditure must pertain to the Defence Services.
- (ii). the exercise of delegated power is subject to observance of any general or special directions which the authority delegating the power may issue at any time, whether generally or with reference to a particular case.
- (iii) No expenditure which has not been provided for in the budget or, if provided in the budget, has not been duly sanctioned, shall be authorized without the concurrence of the FA concerned.

Authority: Para 53 of FR Part-I Vol. I

(b). Whether powers delegated to a commanding officer of an establishment under the Financial Regulations can be further delegated to any of his subordinate officer? Please comment.

Ans. The powers delegated are personal and cannot be delegated to any subordinate officer. However, he may authorize other officers to sign the orders conveying sanctions on his behalf.

Authority: Para 63 of FR Part-I Vol. I

© When does a sanction take effect and when does it lapse?

Ans.

Orders of the Govt. of India take effect from the date they bear, unless otherwise specified.

A sanction for any fresh expenditure which has not been acted on for a year lapses unless it is specially renewed except in case of:

- (i). an allowance sanctioned for an appointment or a class of officers not drawn by particular incumbent of the appointment or by a particular set of officers
- (ii) additions made gradually from year to year to a permanent establishment under a general scheme.

(iii) an approved MES work. Fresh sanction would however be necessary if work is not commenced within 5 years of the date of administrative approval.

Authority: Para 69, 70 of FR Part-I Vol. I

7

(a). How are the errors in Tenders to be dealt with?

Ans. Any tender which does not fulfil the conditions stated in the tender form of notice to contractor may be rejected but trivial errors as such as

- (i) Omission to enter the rates in words
- (ii) Omission to initial any alteration in rates
- (iii) Omission to sign both tender and schedule(s)
- (iv) May be corrected, initialed and dated by both the officers opening the tenders and will be signed and dated subsequently by the tenderers.

Authority: Para 241 of FR Part-I Vol. I

(b). What is the limitation of contractors' claims? How are such claims to be dealt with?

Ans. Claims of contractors preferred after three years are time-barred. The time from which the limitation begins varies. A fresh period of limitation is computed from the time an acknowledgement accepting a contractor's claims or portion thereof is given.

A claim preferred by a contractor or other person against the Govt which is time barred under any provision of law relating to limitation shall not be paid without the sanction of Gol. The onus for establishing a time-barred claim for special treatment lies on the claimant.

Authority: Para 191 of FR Part-I Vol. I

8.

(a). Briefly describe the procedure for adjustment of vouchers relating to services rendered and supplies made by Army to Navy or Air Force or MES.

Ans. When services rendered and supplies are made by the Army to Navy or Air Force, the relevant vouchers will be priced and duly enfaced "Inter-Service Adjustment-Issues to Navy/Air Force" and sent to the PCDA/CDA concerned for adjustment.

In case of services rendered and supplies made by Army to the MES, the relevant vouchers will be endorsed as debitable to the relevant MES head and forwarded to LAO, who will in turn pass them on to the UA (AAO/AO), MES for adjustment.

Authority: Para 10 of FR Part-II

(b). Please list any four circumstances under which the salary due to date may be paid before the end of the month.

Ans.

- (i) When an individual proceeds on leave (other than CL) lasting beyond the end of the month.
- (ii) When an individual is transferred to the payment of another audit officer.
- (iii) When an individual quits Government service or is transferred to foreign service.
- (iv) The remittance of family allotment in respect service personnel where admissible may be made on or after the 20th of a month from pay of that month before it falls due.
- (v) When officers and personnel of Marine Survey of India leave Coonoor on the expiration of the recess season.
- (vi) When an individual is transferred from one ship appointment to another.
- (vii) When an officer is appointed to a shore or port appointment.
- (viii) When an individual is transferred from an afloat or shore appointment to a civil appointment under another department or local Govt or vice versa.
- (ix) When he is proceeding on long leave or otherwise leaving the ship/appointment under circumstances which will not enable him to obtain his pay at the end of the month in the usual way.

Authority: Para 14 of FR Part-II

9. Please comment on the following.

(a). PCDA(O) has refunded excess income tax recovered by him in respect of an Army officer in June, 2014 in Feb, 2015 on his own.

Ans. No cash refund of income tax excess recovered at source during a financial year shall be made except when so authorized by the income tax officer concerned.

Therefore, the action of PCDA(O) is not correct.

Authority: Para 20(ii) of FR Part-II

89

(b).A Controller has issued duplicate copy of receipt granted for money received on the allegation that original has been lost.

Ans. As per the rule, no Govt officer should issue duplicate or copies of receipts granted for money received on the allegation that the originals have been lost. If necessity arises for such a document, a certificate could be given that on a specified day, a certain sum on certain account was received from a certain person.

Authority: Para 44 of FR Part-II

©. Expenditure on items required for training of an engineering unit has been incurred out of Annual Training Grant (ATG).

Ans. Expenditure on training of the units of Corps of Engineers is to be met from Field Practice and Training Grant (FPTG) and not out of ATG. Therefore, the expenditure incurred is irregular.

Authority: Appendix- 2 of FR Part-II

(d).TA/DA to a non- government servant guest speaker invited to Defence Services Staff College has been paid out of ATG without pre-audit by CDA, Chennai.

Ans. It is in order as TA/DA to non-govt guest speaker invited to give lecture at DSCC can be paid out of ATG without pre-audit by the CDA.

Authority: Para 8 of Annexure A to Appendix-I of FR Part-II

811 10 Please write short notes on the following.

(a).Supplementary Grant –

Ans. If the amount provided for in the sanctioned budget for any service in a financial year is found to be insufficient for the purpose or when a need has arisen during the year for supplementary or additional expenditure on some 'new service' not contemplated in the original budget for that year and which can not be met by re-appropriation of savings, a demand for Supplementary Grants has to be presented to the Parliament for specific sanction.

Authority: Para 121 of FR Part-I Vol. I

(b).Modified Appropriation-

Ans. Modified appropriation is the final estimate for the year and is based on the latest known actual and likely expenditure during the remaining period of the year. Based on this estimation, re-appropriation and/or surrenders are formally sanctioned by the MoD(Fin)

Authority: Para 91(d) of FR Part-I Vol. I

©. Lapsed Deposits:

Ans. These are securities furnished by contractors as security deposits which have not been claimed by the depositors after the termination of the contract. In the case of cash security, amounts lying unclaimed for three years, exclusive of the year of contract, will be transferred to the credit of the government. In case of promissory notes and government securities, these will be struck off the books by transfer of the notes to the Reserve Bank of India. Bank FDRs will be realized on maturity and credited to government account.

Authority: Para 218 of FR Part-I Vol. I

(d).Cash Assignments

Ans. In case of Defence Disbursing Officers who are allowed to draw funds by cheques for their own disbursements, assignments of funds are arranged with

specified treasuries by the PCsDA/CsDA in favour of such officers. These are called cash assignments. Payments are made by the treasuries or banks against such assignments provided the disbursements do not exceed the amount for which provision has been made.

Authority: Para 310 and 311 of FR Part-I

11.

811 (a). Briefly describe the organization responsible for capital acquisition in MoD.

Ans. New Defence Procurement Organization has been set up in MoD since 2001 to deal with capital acquisitions. This consists of an overarching structure of Defence Acquisition Council, under the RM, to inter alia approve in principle the Capital Acquisition Plan in the long term and to identify the projects involving outright purchase or purchase followed by licensed production/indigenous production and R&D. The decision of RM flows down for implementation to Defence Procurement Board, Defence Production Board and Defence R&D Board. The Defence Procurement Board is assisted by an Acquisition wing headed by DG (Acquisition). The Acquisition wing has officers from Deptt of Defence, Defence(Finance) And Services HQrs functioning respectively as Acquisition Managers, Finance Managers and Technical Managers.

Authority: Para 10 of Appendix-A of DSE

(b). What is the role and constitution of the Chiefs of Staff Committee?

Ans. The Chiefs of Staff Committee consisting of three chiefs of staff with longest serving member as its Chairman has been constituted to consider all important defence matters and more particularly those which concern more than one service. The committee thus advises the Government on matters relating to general Defence strategy, Defence buildup and such questions as are referred to it by the Government.

Authority: Para 9 of Appendix-A of DSE

©. When was Integrated Financial Advice system introduced in the Department of Defence.

Ans. 1st August 1983.

Authority: Para 1 of Appendix-B of DSE

12.

812 (a). List the names of PCDA/CDA providing services to the units/formations located under the jurisdiction of Southern and Central Command of Army.

Ans.

Southern Command

- (i) PCDA(SC), Pune
- (ii) PCDA, Bangalore
- (iii) CDA, Secunderabad
- (iv) CDA, Chennai

Central Command

- (i) PCDA (CC), Lucknow
- (ii) CDA (Army), Meerut
- (iii) CDA, Jabalpur
- (iv) CDA, Patna

Authority: Para 12 of Appendix-B of DSE Vol. I/ OM Part-I

(b). Who is the Chief Accounting officer for the Defence Services?

Ans. Financial Advisor (Defence Services)/Secretary (Defence Finance)

Authority: Para 7 of Appendix-B of DSE Vol. I

©. Please indicate period of retention for following documents.

(i). S&S Imprest Accounts- 6 years- 2(23)(b) OM Part-II

(ii). Contractor bills for local purchase- 5 years- 11(a)

(iii). Contract Agreements (MES)- 10 years- 32

(iv). Ordinary Correspondences- 5 years – 33 (7)

Authority: Annexure A to Para 61 of OM Part-II

B

813 (a). Who is responsible for drawing and specifications of all defence stores and equipments.

Ans. Directorate General of Quality Assurance (DGQA)

Authority: Para 15 of Appendix-A of DSE Vol. I

(b). Give the full form of the following.

Ans.

(i). AEC- Army Education Corps

(ii). RVC- Remount and Veterinary Corps

(iii). EME- Electric & Mechanical Engineers

(iv). MGO- Master General of Ordnance

(v). AG- Adjutant General

(vi). DGOS- Director General of Ordnance Services

Authority: DSR

©. What are the various commands of Indian Air Force?

Ans.

(i) Western Air Command, Delhi

(ii) South Western Air Command, Gandhinagar

(iii) Central Air Command, Bamrauli, Allahabad

(iv) Eastern Air Command, Shillong

- (v) Air Maintenance Command, Nagpur
- (vi) Air Training Command, Bangalore
- (vii) Southern Air Command, Trivendrum

Authority: DSR

14.

814 (a).C&AG of India seeks access to record books and accounts of IDSA (Institute for Defence Studies & Analysis). Comment.

Ans. C&AG is empowered to scrutinize the procedure of sanction of grant to a body (excluding foreign state and international organization) out of Consolidated Fund of India by the sanctioning authority and fulfillment of conditions of grant and in the process shall have right to access the records and accounts of such bodies after giving reasonable previous notice.

Authority: Para 15(1) of CAG DPC Act, 1971

(b).C&AG of India orders audit of the accounts of a Govt. company incorporated under the Companies Act. Comment.

The duties and powers of C&AG in relation to the audit of the accounts of Govt companies shall be performed and exercised by him in accordance with the provisions of the Companies Act.

Authority: Para 19(1) of CAG DPC Act, 1971

©. What are the conditions under which Govt. of India can reduce pay of C&AG of India?

Ans. If a person who immediately before the date of assuming the office of CAG was in receipt of or being eligible to do so, had elected to draw, a pension (other than disability or wound pension) in respect of any previous service in government, his salary shall be reduced in the manner given in the Rule 3 of CAG DPC Act.

Authority: Rule 3 of CAG DPC Act, 1971

15.

(a). Under what rule/rules, disciplinary proceedings against a central government employees are initiated?

Ans. Major Penalty- Rule 14 of CCS(CCA) Rules

Minor Penalty- Rule-16 of CCS(CCA) Rules

Authority: Rule 14 & 16 of CCS (CCA) Rules

(b). A major penalty charge sheet has been issued against a government servant. The competent disciplinary authority has decided to drop the charges at the stage of initial written statement of defence. Comment.

Ans. Yes, a competent disciplinary authority can drop the charges after consideration of written statement of defence. However, in cases arising out of investigation by CBI and where proceedings were initiated after obtaining CVC advices, CBI or the CVC will be consulted as the case may be.

Authority: GOI Decision 5 under Rule 14 of CCS (CCA) Rules

©. What are the documents that are required to be forwarded by a disciplinary authority to the Inquiring authority (IA), if he himself is not the IA for a major penalty proceeding?

Ans. The documents to be forwarded are:

- (i) A copy of articles of charges and statement of the imputations of misconduct or misbehavior
- (ii) A copy of written statement of defence, if any submitted by the Govt servant
- (iii) A copy of statement of witnesses, if any referred in the articles and imputation
- (iv) Evidence proving the delivery of the documents relating to charge sheet to the Govt servant
- (v) A copy of order appointing the "Presenting Officer"

Authority: Rule 14(6) of CCS (CCA) Rules

16.

(a). What does "right to information" mean as per RTI Act?

811
Ans. "right to information" means the right to information accessible under this Act which is held by or under the control of any public authority and includes the right to-

- i) inspection of work, documents, records;
- (ii) taking notes, extracts or certified copies of documents or records;
- (iii) taking certified samples of material;
- (iv) obtaining information in the form of diskettes, floppies, tapes, video cassettes or in any other electronic mode or through printouts where such information is stored in a computer or in any other device;

Authority: Definition in Rule of RTI Act

(b). List any three types of information exempted from disclosure under RTI Act.

Ans.

- (a) information, disclosure of which would prejudicially affect the sovereignty and integrity of India, the security, strategic, scientific or economic interests of the State, relation with foreign State or lead to incitement of an offence;
 - (b) information which has been expressly forbidden to be published by any court of law or tribunal or the disclosure of which may constitute contempt of court;
 - (c) information, the disclosure of which would cause a breach of privilege of Parliament or the State Legislature;
 - (d) information including commercial confidence, trade secrets or intellectual property, the disclosure of which would harm the competitive position of a third party, unless the competent authority is satisfied that larger public interest warrants the disclosure of such information;
 - (e) information available to a person in his fiduciary relationship, unless the competent authority is satisfied that the larger public interest warrants the disclosure of such information;
 - (f) information received in confidence from foreign Government;
 - (g) information, the disclosure of which would endanger the life or physical safety of any person or identify the source of information or assistance given in confidence for law enforcement or security purposes;
 - (h) information which would impede the process of investigation or apprehension or prosecution of offenders;
 - (i) cabinet papers including records of deliberations of the Council of Ministers, Secretaries and other officers:
- Provided that the decisions of Council of Ministers, the reasons thereof, and the material on the basis of which the decisions were taken shall be made public after the decision has been taken, and the matter is complete, or over:

(j) information which relates to personal information the disclosure of which has no relationship to any public activity or interest, or which would cause unwarranted invasion of the privacy of the individual unless the Central Public Information Officer or the State Public Information Officer or the appellate authority, as the case may be, is satisfied that the larger public interest justifies the disclosure of such information:

Authority: Rule 8 of RTI Act

©. What does "record" mean as per RTI Act?

Ans. "record" includes—

- (a) any document, manuscript and file;
- (b) any microfilm, microfiche and facsimile copy of a document;
- (c) any reproduction of image or images embodied in such microfilm (whether enlarged or not); and
- (d) any other material produced by a computer or any other device;

Authority: Definition in Rule of RTI Act

PAPER-II

Q.1 (a) Mr. X is under orders of Deputation from Ministry of Defence to Ministry of Railways. He was relieved from the parent Department on 30th November 2014 and he was taken on Strength by the Railways on 11th December 2014. Who will bear the pay and allowances for the period from 1st December 2014 to 10th December 2014. (2 marks)

Ans: The transit Pay and Allowances both ways, of Officers of the Defence Services lent to Civil Department (including Post and Telegraphs and Railways) or, vice versa, are debitable to the borrowing Department. Authority: Note 1 under Para 36 Defence Account Code.

(b) How are the conveyance charges of witnesses summoned or detailed to attend court in the following cases debited to:

1. Criminal case
2. Civil suit
3. Court Martial

(3 Marks)

Ans: The conveyance charges of witnesses summoned or detailed to attend court in the following cases are debited as under:

1. Criminal case – Estimates of the Ministry or Department to which the witnesses belong
2. Civil suit - Estimates of the Ministry or Department which is a party to the case
3. Court Martial – Defence Services Estimates

Authority: Para 42, Defence Account Code

(c) After the close of Accounts for the year 2013-14, it came to light that certain amounts were debited to expenditure heads instead of Deposit heads. A doubt has been raised as to whether rectification in such cases can be done after the close of the year. Please advise. (3 marks)

Ans: If the error affects a Debt, Deposit or Remittance Head, it must be corrected, however old and however small it may be. If the accounts of the year in which the error took place are closed, an item debited to an expenditure head instead of to a debt, deposit or remittance Head, the correction should be made by debiting the proper head and crediting the relevant receipt head.

Authority: Para 54 (iv) of Defence Account Code

Q.2 (a) Against whom are debits on account of Concession vouchers issued to the cadets of Army/Air Force/Navy raised? (2 marks)

Ans: In respect of Army Cadets, it is raised against the Regional CDA who pays the Army cadets. In respect of flight Cadets and Cadets of Navy -the CDA (AF) and the CDA (Navy) respectively.

Para 89(ii) (f) of Defence Account code.

(b) Stores Section of a Regional CDA has misplaced certain MROs received from the Units and hence called for Duplicate copies which were furnished by the units. Is it permitted for Store Sections to carry out accounting adjustment on the basis of such duplicate copies when the Original MROs are lost? (2 marks)

Ans: No. In cases where the original copies of the M.R.Os are stated to have been lost/not received at all, necessary adjustment will be carried out by the Audit Sections/Account Group concerned with reference to duplicate copies thereof received by the Accounts Section from the Bank/Treasuries.

Para 94(viii) of Defence Account code

(c) How are the adjustments on account of cost of supplies or services rendered by the Public Works Departments to Air Force, Navy or Factory Works adjusted? (2 marks)

Ans: The receipts and expenditure pertaining to Air Force, Navy and Factory Works executed by the Public Works Department, whether on a standing arrangement or otherwise, will be passed on by the Civil Accountants General concerned to the Regional Controller of Defence Accounts in whose area the work is carried out and not to the Controller of Defence Accounts (Air Force) (Navy) or (Factories). These figures will however, be intimated by the Regional Controllers to D.F.A (Air Force/D.F.A (Navy)/Chief Controller of Accounts (Factories) as the case may be.

Para 91 Defence Account Code.

(d) In an Area Account Office certain DID Schedules were received without any supporting document. The AAO decided to return the DID Schedules calling for supporting documents? Is it in order? What is the Rule Position? (2 marks)

Ans: If any transaction is not adjustable either wholly or in part for any reason viz. want of supporting documents, sanction, details etc. the Defence ID Schedule in question should not be returned to the originating Controller but adjusted in full and contra adjustment made by redebit/recredit of the whole or part amount (according as it is wholly or partly to be rejected by him) to the code head of the originating Controller allotted for passing on original items. Such contra adjustment is treated as an original item for the purpose of preparing Defence ID Schedules to the parties concerned.

Para 118 of Defence Account code

83 Q.3(a) Engineering Section a Regional CDA has put up a draft letter to CGDA intimating the views and practice followed in respect of recovery of Income tax deductions on contract payments and requested CGDA to give a ruling on its correctness. What is the correct method of drafting such letters?

(2 marks)

Ans: When a matter pertains to more than one Controller the initiating Controller should of their own make reference to other Controllers to ascertain the procedure and views prevailing in their offices and state the same in the reference to CGDA to enable a quick decision being taken.

Authority: Para 10 Defence Audit Code.

(b) The Internal Audit Section of a Regional CDA has proposed 3 items in Annexure III of Annual Audit Certificate reflecting Major Financial and Accounting Irregularity which are already being pursued through Quarterly MFAI Reports. Can these MFAI items be settled on inclusion in the report sent to CGDA?

(2 marks)

Ans: No. Only those items of the MFAI Reports which are subsequently included by CGDA in the Annual Audit Certificate can be formally taken out of the MFAI Report but pursued to finality in the normal course. Hence they cannot be settled.

Authority: Note under Para 527 of Defence Audit Code.

(c) What items of expenditure awaiting regularization are not required to be exhibited in statements appended to Annual Audit Certificate?

(2 marks)

Ans: Items awaiting regularization by authorities lower than Govt. of India need not be reported in the statements appended to Annual Audit Certificate

Authority: Para 544 of Defence Audit code.

(d) Under what circumstances are provisional payment authorized to pay a person transferred from one establishment to another pending receipt of LPC?

(2 marks)

Ans: Pending receipt of LPC the Audit Officer on being furnished by the individual concerned with certificate stating the date up to which he/she was last paid, the rates of his pay and allowances and the demands outstanding authorize pay being disbursed and provisionally admitted.

Authority: Para 58 of Defence Audit Code.

84 Q4(a) A foreign national of a friendly country lodged in prison seeks information under the RTI Act 2005 from the office of a CDA. Should such request for information be entertained and the information supplied? If not, why?

(2 marks)

Ans: No. The RTI Act 2005 is applicable for the citizens of India.

Authority: The RTI Act 2005 (before chapter 1)

(b) One CPIO uploaded on the web-site the medical reimbursement details including names of patients, amount claimed and type of diseases of the officers and staff in office. Please offer your comments on this action of the CPIO.

(2 marks)

Ans: The action taken by the CPIO is not correct. The medical reimbursement details are personal information of employees and their disclosure does not have any relationship with any public activity or interest. This information should not have been uploaded on the web-site.

Authority: RTI ACT, Section 8 (1) (j)

(c) In a case where the CPIO failed to provide information as sought by the applicant, the Information Commission directed the Head of the Department to initiate disciplinary proceedings against the CPIO under Rule 14 of the CCS (CCA) Rules. Please comment.

(2 marks)

Ans: The action of the Information Commission is not correct. The powers of the Commission to impose penalties is covered in section 20 of the Act. The Commission has powers to impose monetary penalty, not exceeding Rs. 25000.

Authority: Section 20 (RTI Act)

(d) A request for information under the Right to Information act 2005, regarding number of disciplinary cases finalised in the last five years in the department was refused by the CPIO quoting section 8 of the Act. Please comment on the action of the CPIO.

(2 marks)

Ans: The CPIO should have provided the information, as the information sought is only statistical in nature. Section 8 does not bar such information.

Authority: Section 8, RTI Act.

85 Q. 5(a) An army unit 'X' has been allotted funds under a locally controlled head. The unit desires to place a work order on an Army Base Workshop utilising the funds. Unit 'X' and the Army Base Workshop fall under the audit jurisdiction of different Controllers. Elaborate the accounting procedure for effecting the transaction. Whether any Defence Exchange Account needs to be operated in this case?

(3 marks)

Ans: The work order will be placed by the unit on the Army Base Workshop after following the prescribed procedure. The expenditure will be finally brought to the account against the relevant service head (locally controlled head under which unit 'X' has obtained allotment) by the controller in whose audit jurisdiction the Army Base Workshop falls. No Exchange Accounts need to be operated.

Authority: Para 109 and Note- 1 below para 109 of Defence Account Code

(b) What system is adopted in the classification of accounts to differentiate between discrepancies of the year and those relating to previous years and also between the outstanding balances relating to the year of review and those relating to previous years?

(2 marks)

Ans: To facilitate such understanding category pre-fix 77 is operated for earlier years balances.

Authority: Note below para 145 of Defence Account Code

(c) Can Audit Officers call for details of disciplinary action taken in the case of regularization?

(3 marks)

Ans: Yes. The responsibility for disciplinary action in cases of financial irregularities rests with the administrative authorities and ultimately with the Government of India. These authorities will inform the audit officers concerned of the exact nature of disciplinary action taken by them. If in any particular case it has not been possible to take adequate action, the reasons why this has not been possible be indicated. In other words, sufficient facts should be given to satisfy audit that whatever action was reasonable or possible has been taken.

Authority: Rule 38 of Financial Regulations Part I

Q. 6 (a) In which form of accounts, transactions where Government incurs a liability to repay the moneys received, like General Provident Fund accounts of the Central Government Employees, are maintained? (2 marks)

Ans: Such transactions are maintained under "Debt, Deposits and Advances" part of the Public Account of India.

Authority: Para 28 (3) of Defence Account Code

(b) What is the code number for the only Capital Receipt major head? (2 marks)

Ans: 4000

Authority: Para 29 (c) of Defence Account Code

(c) What are the different tiers of a five tier classification structure of Government Accounts? (2 marks)

- Ans:
- (i) The Sectors
 - (ii) Major Heads
 - (iii) Minor Heads
 - (iv) Sub-Heads
 - (v) Detailed Heads

Authority: Para 30 (ii) of Defence Account Code & Para 6.6 Introduction to Indian Govt. Accts & Audit

(d) Why is "charged expenditure" called charged expenditure? Is the interest charges on fund balances also treated as charged expenditure?

Ans: "Charged Expenditure" is called charged, since it is not voted by Parliament, but is charged on the Consolidated Fund of India. Yes.

Authority: Para 249) of Defence Account Code

87. (a) Under which article of the Constitution of India, the Comptroller & Auditor General appointed?
(2 marks)

Ans: Article 148 of the Constitution.

Authority: Para 2 (c) Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971.

- (b) The audit of Government companies is performed by the C & AG under the provisions of which Act?
(2 marks)

Ans: Such audit is performed by the C&AG in accordance with the provisions of the Companies Act 2013.

Authority: Para 19 (1) Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971.

- (c) Under which article of the Constitution of India the Controller General of Accounts derive his mandate?
(2 marks)

Ans: The Controller General of Accounts derives his mandate from Article 150 of the Indian Constitution.
CGA (Mandate)

- (d) Which authority is responsible for care, custody, repair and maintenance of office and residential accommodation constructed out of DAD Works budget in various stations? (2 marks)

Ans: Military Engineering Service (MES). Authority: Para 154 of Office Manual Part- II Vol I.

88. (a) Where are the transactions pertaining to Public Account in the case of Union Territory Governments reflected?
(2 marks)

Ans: There being no separate Public Account in the case of Union Territory Govts., the transactions pertaining to this account are booked in the Public Account of the Central Govt.

Authority: Note under Para 7.4 Introduction to Indian Govt. Accts. & Audit

- (b) When did the departmentalization of Accounts begin in Government of India? Please write any three salient features of the scheme.
(4 marks)

Ans: The departmentalisation of accounts covering all the Ministries and Departments of the Union Govt. and all the U.Ts except Andaman and Nicobar was undertaken in 1976.

The salient features of the scheme are :

1. The Secretary to the Dept /Ministry shall act as the Chief Accounting Authority and discharge this responsibility through an with the assistance of the IFA of the Ministry/Department.
2. The IFA shall be responsible for preparation of Budget, distribution of the Budget to various Wings, arranging payments to various entity, arranging payments through Pay & Accounts Offices, Compilation and consolidation of accounts etc.
3. Payments and accounting functions of the Ministries/Depts will be discharged through Departmental Pay & Accounts Offices.
4. The payments as well as Receipt transactions will be transacted at the branches of RBI & SBI and its subsidiaries or as specified branches of Public Sector Banks accredited to the Department.
5. The Regional Pay & Accounts offices will compile the accounts of the Region and render them to the Central Accounts Office at the Hqrs which will be responsible for compiling the accounts of transactions directly paid for by him or received by him or consolidating the accounts of the Department as a whole.

Authority: Para 8.4 and 8.5 Introduction to Indian Govt. Accts. & Audit

(c) Name any four Civil organisations whose expenditure is classified by the Defence Accounts Department. (2 marks)

Ans: (1) Defence Accounts Department

(2) Armed Forces Tribunal

(3) Coast Guard Organization

(4) Department of Defence

(5) Department of Defence Production

(6) Department of Defence Research and Development

(7) Defence Estates Organization

(8) J&K Light Infantry

(9) CSD

(10) Deptt. of Ex-Servicemen Welfare

Authority: Para 4 of Preface to Revenue Debt and Remittance Pamphlet

09. (a) A proposal for establishment of a Communication Project at a cost of Rs.40 lakhs was submitted by Chief Signal Officer (CSO), HQrs ATNK & K Area under H.Q Southern Command. The project was to be executed on single tender mode on PAC (Propriety Article Certificate) basis. Powers of CFA for such type of expenditure is to be reckoned with reference to SI No.7 of Army Schedule-XX. Please mention the correct CFA to sanction the subject project.

(2 marks)

Ans: Being a case of procurement on PAC basis, powers provided to CFAs in Schedule-XX will be 50% of the powers indicated in the Schedule. Therefore, Signal Officer-in-Chief will be the correct CFA for the subject project.

Authority: SI No.7 of Army Schedule-XX read with provisions (para 7) contained in Govt. of India, Ministry of Defence letter No.A/89591/FP-i/1974/2006/D (GS-I), dated 26/7/2006 (FR I Vol II)

(b) Revised delegation of financial powers to executive authorities were issued during 2006 which were to take effect from the issue of the Govt. of India letter i.e 26/7/2006. Please mention the exceptions where the enhanced powers can be exercised for the past cases.

(2 marks)

Ans: In respect of powers for "write off of losses: given in Schedule V, VI & VII" and "Regularization of Audit Objections" given in Schedule-XVI, the cases/objections outstanding can be settled under the enhanced financial powers conferred in the revised delegation of financial powers. This will be subject to the concerned CDA submitting an audit report to the CFA.

Authority: Last para before detailed guidelines issued by G.O.I, MoD letter No. A/89591/FP-i/1974/2006/D (GS-I), dated 26/7/2006 (FR I Vol II)

(c) What are the main aspects of Post-Contractual Management in which CFAs are supposed to consult their respective IFAs?

(2 marks)

Ans: (a) Extension of Delivery Period
(b) L.C. Extension
(c) Waiver of Liquidated Damages

Authority: Para 18 of detailed guidelines for exercise of delegated financial powers in the Army issued vide GOI, MoD letter dated 26/7/2006, (FR I Vol II)

(d) All sanction letters issued by CFAs where powers of CFAs are to be exercised in consultation with their IFAs should indicate the U.O No. Vide which concurrence of IFA was obtained. What procedure is to be followed by CFA in overruling the advice of IFA and in such cases, how would the requirement of mention of U.O. number of concurrence of IFA be met?

(2 marks)

Ans: In matters within the delegated financial powers, the CFA is recognized as the ultimate decision maker. It will be open to the CFA to overrule the advice of the IFA by an order recorded in writing containing a gist of the objection of IFA and the reasons for overruling the advice. A copy of the order overruling the financial advice will be endorsed to the next higher CFA and the IFA. In such cases, it will be open to the IFA for pursuing the matter with the higher CFA or dropping it, as deemed fit. Since IFA Concurrence has not been recorded in such cases, the fact of the advice being overruled need to be recorded in the sanction and necessary papers enclosed.

Authority: Para 9 of detailed guidelines for exercise of delegated financial powers in the Army as indicated in GOI, MoD letter dated 26/7/2006., (FR I Vol II)

10. (a) What are the conditions under which Defence expenditure can be sanctioned? (3 marks)

Ans: Expenditure from the Defence Services Estimates may be sanctioned by the Ministry of Defence and by the authorities subordinate to it on the, following conditions –

(a) The expenditure must pertain to the Defence Services.

(b) The exercise of delegated power is subject to the observance of any general or special directions which the authority delegating power may issue at any time, whether generally or with reference to a particular case. (c) No expenditure which has not been provided for in the budget or, if provided in the budget, has not been duly sanctioned, shall be authorised without the concurrence of the financial advisor concerned.

Authority: Rule 53 of Financial Regulations Part I

(b) Can financial sanctions be delegated? Who can communicate financial sanctions and documents of financial character? (3 marks)

Ans: No. Financial sanctions cannot be delegated. The powers authorised in these regulations are personal and cannot be delegated to any subordinate officer.

On the strict understanding that the sole responsibility rests on him, an officer possessing financial powers may authorise a staff officer to, sign is communications and documents of a financial character on his behalf, provided that the name of the officer who is authorised to sign is communicated to the audit officer concerned and that concurrent authorisation to several officers to the full limit of powers, is not made.

Authority: Rule 63 & 65 of Financial Regulations Part I

(C) Is holding of a court of inquiry mandatory in all cases of losses? (2 marks)

Ans: Courts of Enquiry should invariably be convened, to investigate all losses which, under existing rules and regulations, require the sanction of the Government of India to write off. The holding of a Court of Inquiry may, at the discretion of the competent financial authority, be dispensed with in cases of loss of stores where the loss is not due to theft, fraud -or neglect or where the reported loss due to theft fraud or neglect is less than Rs. 10,000.

Authority: Rule 156 of Financial Regulations Part I

Q. 11. (a) What is the general definition of "Disbursing/Pay Account Officer" for the purpose of disbursement of pay and allowances? (2 marks)

Ans: The term "Disbursing/Pay Account Officer" means the authority who is responsible for the preparation of the pay bill or for the maintenance of the running ledger account of the individual concerned as the case may be.

Authority: Note under Rule 18 of FR Part II

(b) How are the losses in offices at Armed Forces Headquarters dealt with? (2 marks)

Ans: All cases of losses whether of public money or stores in these offices shall be investigated by the head of office and submitted for orders to the Ministry of Defence, irrespective of the amount and the cause of loss.

Authority: Para 168 of FR Part I

(c) What is the procedure to be adopted when the vouchers in support of a transaction are lost? Can claims be submitted in such cases? (2 marks)

Ans: Yes. If voucher required to support a charge is not forthcoming, a certificate in the following terms shall be furnished or entered on the documents supporting the charge.

"Certified that (here enter the missing document) has been lost and to avoid the possibility of a double charge being made, a note has been made in (here enter in which document) on record in my office."

Authority: Para 43(i) FR Part II

(d) Please expand the following abbreviations in the context of Border Roads organization

1. R.C.C.
2. B.R.D.B.
3. T.F.C.
4. D.G.B.R.

(4*.5 marks)

- Ans: 1. Road Construction Company
2. Border Roads Development Board
3. Task Force Commander
4. Director General Border Roads

Authority: Abbreviations in OM XII

Q. 12. (a) Who is required to maintain the Service books of Non-Gazetted Government servants officiating in Gazetted appointments? (2 marks)

8/2 Ans: When a Non-Gazetted Government servant is officiating in Gazetted appointment, his Service Book shall be kept by the head of the Office to which he permanently belongs.

Authority: Rule 85 FR Part II

(b) Who is responsible for initiating action for regularization of debit balances in the account of individuals who become non-effective? (2 marks)

Ans: The Group/Centre Commander/Officer- in-Charge Records is responsible for initiating action for the regularization of debit balances in the account of individuals who become non-effective.

Authority: Note 2 under Rule 157(3) of FR Part II.

(c) In a Regional CDA office, certain payments made from Imprest were held up without compilations for want of sanctions from the CFA, as the determination of CFA is under dispute between the CDA and the unit. What is the Rule position in this regard? (2 marks)

Ans: Money paid should under no circumstances be kept out of accounts a day longer than is absolutely necessary even though the payment is not covered by the correct sanction. Hence, the compilation should not be delayed awaiting the correct CFA sanction.

Authority: Rule 3 FR Part II

(d) How are supplies of stores and equipments to institutions like Joint Services Wing of National Defence Academy effected? (2 marks)

Ans: Supplies of stores and equipments to institutions like Joint Services Wing of National Defence Academy will be free issues and no inter-departmental adjustments will be made.

Authority: Rule 10 FR Part II

813 Q.13 (a) Which conduct rule deals with prohibition of sexual harassment of working women in central government offices? Write any three acts which, as per this rule, tantamount to sexual harassment.

(2 marks)

Ans: Rule 3C deals with prohibition of sexual harassment of working women at the work place. The following acts tantamount to sexual harassment as per this rule.

- I. Physical contact and advances;
- II. Demand or request for sexual favours;
- III. Sexually colored remarks;
- IV. Showing any pornography; or
- V. Any other unwelcome physical, verbal or non-verbal conduct of a sexual nature.

Authority: Rule 3 (c) CCS Conduct Rules

(b) A dozen newly recruited auditors submitted a joint representation against certain grievances in the CDA office. Should such representation be entertained? How would you view and deal with such representation? (2 marks)

Ans: Making of joint representations by Govt. servants is viewed as subversive of discipline and such representations should not therefore be entertained.

Authority: Gol decision 21 below Rule 3 CCS Conduct Rules.

(c) Please comment whether the following acts would amount to misconduct under the CCS (Conduct) Rules 1964

1. Playing indoor games in office building after 10 PM.
2. Being habitually negligent in respect of the duties for which an employee is engaged.
3. Refusing to follow illegal orders of superiors

4. Absence from duty on pre-sanctioned leave
5. Occasional late attendance
6. Conviction by a criminal court
7. Receipt of summons from a civil court
8. Gross moral misconduct

(8*.5 marks)

Ans: i) Yes.	GOI decision 22 (iii) below rule 3.
ii) Yes.	GOI decision 23 (9) below rule 3.
iii) No.	GOI decision 23 below rule 3.
iv) No.	GOI decision 23 below rule 3.
v) No.	GOI decision 23 (6) below rule 3.
vi) Yes.	GOI decision 23 (9) below rule 3
vii) No.	GOI decision 23 (9) below rule 3
viii) Yes.	GOI decision 23 (4) below rule 3

Authority: GOI decision 22 & 23 below Rule 3 CCS (Conduct) Rules, 1964

Q 14. (a) A charge sheet was served on one officer for having accepted and utilised the "free companion ticket" from Air India. Is this action in order? What advice would you give to the officer to defend himself? (2 marks)

Ans: No. The action of issue of charge sheet for having accepted and utilized free companion ticket from Air India is not in order. The Govt. servants have been permitted by the DoPT vide OM dated 05/03/1997 to accept the free companion tickets or variation thereof provided such benefits are restricted to travel by the National carriers.

Authority: GOI decision 15 below Rule 13 CCS (Conduct) Rules, 1964

(b) Please write whether prior, or no previous sanction is required for the following activities by a government servant.

1. Engage directly or indirectly in any trade
2. Undertake honorary work
3. Take part in the registration, promotion or management of a cooperative society, substantially for the benefit of government servants, registered under the societies act 1912.
4. Participate in sports activity as an amateur

(4*.5 marks)

- Ans: 1) Prior sanction
2) No previous sanction.
3) No previous sanction.
4) No previous sanction.

Authority: Rule 15 (1) (a), (2)(a), (e) and (c) of CCS (Conduct) Rules, 1964

(c) What safeguards are provided to a civil servant under Article 311 of the Constitution of India? What are the three circumstances under which an exception can be made in these safeguards?

(4 marks)

Ans: It is provided under Article 311 of the Constitution of India that

- I. no person who is a member of Civil service shall be dismissed or removed by an Authority subordinate that by which he was appointed.
- II. no person who is a member of Civil service shall be dismissed or removed or reduced in rank except after an inquiry in which he has been informed of the charges against him and given an opportunity of being heard in respect of those charges.

Under the following circumstances exceptions can be made.

- I. Where a person is dismissed or removed or reduced in rank on the ground of conduct which has led to his conviction on a criminal charge; or
- II. Where the authority empowered to dismiss or remove a person or to reduce him in rank is satisfied that for some reason, to be recorded by that authority in writing, it is not reasonably practicable to hold such inquiry; or
- III. Where the President or the Governor, as the case may be, is satisfied that in the interest of the security of the State it is not expedient to hold such inquiry.

Authority: Article 311 before the CCS (CCA) Rules 1965

Q.15 (a) What subject is dealt with by the Committee in the Ministry of Defence known as Defence Minister's (Production and Supply) Committee? (2 marks)

Ans: This Committee deals with matters relating to indigenous production of defence stores, equipment and import substitution in the field of Defence. It also reviews from time to time the mobilization plans for Defence Production.

Authority : Para 4 sub para 3 , Appendix A of Defence Services Estimates

(b) Indian Army is organized into static formations and mobile/operational formations. What are they? (3 marks)

Ans: Static formations are

- 1) Commands
- 2) Area
- 3) Independent sub areas
- 4) Sub Areas

The mobile/operational formations are

- i) Commands
- ii) Corps
- iii) Divisions
- iv) Brigade Groups
- v) Independent Brigades
- vi) Brigades

Authority : Appendix A DSE

(c) Where are the following PCDA/CDA offices located?

1. CDA (Integrated Defence Staff)
2. PCDA (South Western Command)
3. CDA (Funds)
4. CDA (National Academy of Defence Financial Management)
5. PCDA (Navy)
6. CDA (Air Force)

(6*.5 marks)

Ans: a) New Delhi

b) Jaipur

c) Meerut

d) Pune

e) Mumbai

f) New Delhi

Authority: Appendix B, DSE

84 16. (a) An overpayment of salary was detected in the case of a Government employee. The overpayment was not due to the fault of the employee. The Head of Office ordered the recovery to be made from the impending salary of the employee, thus making the employee to go without salary for the next two months. Is the action of the Head of Office in order? What is the rule position in this regard?

(3 marks)

Ans: No, the action of Head of Office is not in order. Recoveries may not ordinarily be made at a rate exceeding one third of pay unless the Govt. servant has, in receiving the excess, active contrary

to orders or without due justification or taken an advance for a specific purpose, not utilized it for that purpose and failed to refund the outstanding amount within the stipulated date.

Rule 62 (3) Receipts and Payment Rules

(b) A Government employee died on 25-03-2015 at 5 A.M., while in service. The day happened to be a working day. For how many days of March 2015 his salary can be drawn? **(2 marks)**

Ans: For 25 days in the month of March 2015 his salary can be drawn. The hour at which death of employee takes place has no effect on the claim.

Rule 94, Receipts and Payment Rules

(c) What is IAF (CDA 13) and where is it used? Whose approval is a must to issue IAF (CDA 13)? **(3 marks)**

Ans: The IAF (CDA13) is issued for cases of fresh cheques in lieu of those lost in transit. The form is to be issued with the prior approval of CDA/JCDA.

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PAPER-III (ACCOUNTANCY)

1.

Trial Balance

Particulars	Debit (Rs.)	Credit (Rs.)
Capital		2,50,000
Drawings	70,000	
Creditors		80,000
Bank overdraft		40,000
Discount received		7,020
Provision for doubtful debts		6,000
Purchase Returns		5,300
Sales		6,75,000
Sales Return	860	
Stock	90,000	
Plant & Machinery	1,70,000	
Furniture	15,000	
Building	1,50,000	
Purchases	3,02,300	
Sundry Debtors	1,10,000	
Manufacturing wages	60,000	
Manufacturing expenses	50,000	
Carriage inwards	4,000	
Carriage outwards	4,200	
Bad debts	1,500	
Salaries	28,000	
Interest and Bank charges	1,260	
Discount allowed	1,500	
Insurance	3,000	
Cash at Bank	1,400	
Cash in hand	300	
Total	10,63,320	10,63,320

Manufacturing, Trading and Profit and Loss Account for the year ended 31/3/2014

Particulars	Amount (Rs.)	Amount (Rs.)	Particulars	Amount (Rs.)	Amount (Rs.)
To Purchases <u>Less</u> Returns	3,02,300 5,300	2,97,000	By Trading A/c Transfer of cost of goods purchased		4,24,750
To Carriage Inwards		4,000			
To Manufacturing Wages Add Outstanding Wages	60,000 500	60,500			
To Manufacturing expenses		50,000			
To Depreciation on Machinery		13,250			
Total		4,24,750			4,24,750
To Opening stock		90,000	By Sales <u>Less</u> Returns	6,75,000 860	6,74,140
To Manufacturing A/c		4,24,750	By Closing stock		75,500
To Gross Profit c/d		2,34,890			
Total		7,49,640	Total		7,49,640
To Salaries Add Outstanding salaries <u>Less</u> Prepaid salary	28,000 1,000 500	28,500	By Gross Profit b/d		2,34,890
To interest and bank charges Add Outstanding	1,260 1,000	2,260	By discount received		7,020
To discount allowed		1,500			
To Insurance <u>Less</u> prepaid	3,000 1,000	2,000			
To Carriage outwards		4,200			
To provision for bad and doubtful debts		6,500			
To loss on sale of furniture		1,500			
To Depreciation Building Furniture	3,750 1,350	5,100			
To interest on capital		25,000			
To Net profit transferred to capital		1,65,350			
Total		2,41,910	Total		2,41,910

Balance Sheet as on 31/3/2014

Liabilities	Amount (Rs.)	Amount (Rs.)	Assets	Amount (Rs.)	Amount (Rs.)
Capital	2,50,000		Building	1,50,000	
Add Profit	1,65,350		Less Depreciation	3,750	1,46,250
Add Interest	25,000				
Less Drawings	70,000	3,70,350			
Outstanding expenses			Plant & Machinery	1,20,000	
Salaries	1,000		Add Additions during the year	50,000	
Manufacturing wages	500		Less Depreciation	13,250	1,56,750
Interest on bank loan	1,000	2,500			
Bank overdraft		40,000	Furniture	18,500	
			Less Cost of furniture disposed	5,000	
			Less Depreciation	1,350	12,150
Sundry Creditors		80,000	Stock		75,500
			Sundry Debtors	1,10,000	
			Less Provision	11,000	99,000
			Cash at bank		1,400
			Cash in hand		300
			Prepaid expenses		
			Insurance	1,000	
			Salary	500	1,500
Total		4,92,850	Total		4,92,850

Working Note

1. Provision for bad and doubtful debts

a. Provision required	-	Rs. 11,000
b. Add Bad debts	-	Rs. 1,500
c. Less existing provision-		Rs. 6,000

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Rs. 6,500

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2. Loss on sale of furniture has been deducted from the book value of furniture for calculating depreciation.

Section II – Costing

Q.2
(i)

Labour Turnover -

Labour turnover may be defined as the rate of change in the composition of labour force in an organisation. It is the rate at which employees leave employment at a Factory. Labour turnover has important implications for labour cost, efficiency and productivity.

Causes of Labour turnover

Avoidable causes :-

- (a) Low wage rate and earnings
- (b) Seasonal nature of job
- (c) Unfair methods of promotion
- (d) Lack of promotional avenues
- (e) Lack of welfare facilities

Unavoidable causes

- (a) Change for better jobs
- (b) Retirement and death
- (c) Domestic/family constraints
- (d) Retrenchment/lay off
- (e) Dismissal due to negligence and inefficiency

(ii) Apportionment of Overhead -

Apportionment of overheads is the process of charging the proportion of common items of cost to different cost centers. When whole of one item of cost cannot be identified wholly with a particular cost center or department, such expense requires division or apportionment over two or more cost centers. These overhead items are known as common costs or omnibus expenses. While dividing the common cost among two or more departments, a suitable or rational basis is considered. For example, the whole of factory rent needs to be apportioned among various departments on the basis of floor area occupied by respective departments. Similarly when there is one electric meter in the factory, the common electricity charges should be apportioned to various departments on the basis of the light points or floor area.

Guidelines of Apportionment :

The guidelines or principles which facilitate in determining a suitable basis for apportionment of overheads are Derived Benefit such as rent, Potential Benefit such as Number of employees, Ability to pay such as higher proportion of overheads being borne by the higher profit generating departments.

(iii) Batch Costing –

Batch Costing is defined as the system of costing where similar articles are manufactured in batches either for sale or for use within the company. For identification purpose each batch is required to be numbered in batch costing as each job is numbered in the job costing system. Similarly, direct material, direct labour and any other direct costs which can be traced directly to a specific batch are charged to it and indirect manufacturing overheads are applied at the predetermined rates. The unique feature which distinguishes job costing from batch costing is that while in the former, the production is tailored to meet the customer's specification, in the latter, goods with general specification are produced for sale. Thus, furniture making, small tool manufacture, manufacture of fabric, electronic items or engineering items are produced under this system of costing. The determination of the appropriate size of the batch is the main challenge in this system. While production in large quantities implies lower setting up costs and the unit cost is reduced with an increase in size of the batch, but at the same time the increased size of the batch involves higher carrying costs of holding inventory in stock which includes the storage costs, spoilage, obsolescence, risk of pilferage, etc. Thus, the determination of the appropriate size of the batch requires necessary resolution of conflicting goals and on the basis of a trade-off between benefits derived from lower setting of costs and the higher costs of inventory carrying costs, an appropriate production level of the batch should be determined.

(iv) Responsibility Centre -

A responsibility centre is an organisations unit headed by a manager, who is responsible for its activities and results. In responsibility centre, cost information is collected and reported on by responsibility centre. One type of responsibility centre is the traditional profit centre. Other familiar types are the cost centre and the profit centre. It is an entity within an organization that holds responsibility for the management of revenue, expenses, investment of funds. This centre is controlled by a responsible manager. Responsibility centres are identifiable segments within a company for which individual managers have accepted authority and accountability. Responsibility centres define exactly what assets and activities each manager is responsible for. Managers prepare a responsibility report to evaluate the performance of each responsibility centre. This report compares the responsibility centre's budgeted performance with its actual performance, measuring and interpreting individual variances. Responsibility reports should include only controllable costs so that managers are not held accountable for activities they have no control over. Using a flexible budget is helpful for preparing a responsibility report.

(v) Idle Time of Labour -

When workers have no work to perform but are still paid for their time, idle time results. Idle time is of two types – normal or abnormal.

Normal Idle Time is unavoidable and is inherent in a production or work environment. It is caused by factors such as time lost in moving from one job to another, time lost in waiting for materials or instructions, temporary absence from duty because of minor accidents, etc. This kind of idle time which is unavoidable in nature is charged to factory overheads.

Abnormal Idle Time is that which is not caused by the usual routine of manufacture. Examples are time lost due to breakdown of machinery due to poor maintenance or failure of power supply, time lost due to non supply of material on account of mismanagement of stores, strikes, lock out, fire, etc. These losses incurred due to abnormal idle time cannot be regarded as part of the cost of the production and therefore, it is charged to costing profit and loss account.

Q.3 (a)

Reconciliation Statement

Particulars	Amount	Amount
Profits as per Cost Accounts		1,33,520
Add: Administration overhead over recovered in Cost A/c	8,500	
Depreciation over recovered in Cost Account (7900 – 7320)	580	
Interest received but not included in Cost A/c	900	
Bank interest credited in Financial A/c	460	
Stores adjustments credited in Financial A/c	840	11,280
		1,44,800
Less: Factory overhead under recovered in Cost A/c	11,400	
Income Tax paid but not included in Cost A/c	1,200	
Rent charged in Financial A/c	1,720	
Dividend paid charged in Financial A/c	2,400	
Loss of obsolescence charged in Financial A/c	520	17,240
Profit as per Financial Accounts		1,27,560

(b)

Preparation of Cost Sheet in r/o M/s Prakash Ltd.

Particulars	Amount (Rs)	Amount (Rs)
Opening Stock	44,500	
Materials purchased	1,59,000	
Less closing stock	48,450	
Material consumed (1)		1,55,050
Productive wages (2)		1,86,500
Prime cost (1) + (2)=		3,41,550
Add factory overheads:		
Gas and water	3,200	
Manager's salary	6,250	
Stationery	3,840	
Depreciation on Plant & Machinery	2,950	
Repairs to Plant & Machinery	4,060	20,300
Factory on cost		3,61,850
Add: opening work-in-progress	15,000	
Less: closing work-in-progress	8,000	7,000
Works cost		3,68,850
Add office overheads:		
Rent	5,600	
Manager's salary	18,750	
Stationery	2,560	
Rates & Taxes	5,800	
Counting house salary	12,600	45,310
Cost of production		4,14,160
Add sales expenses :		
Travelling salesman commission	15,870	
Sales expenses	2,510	18,380
Total cost		4,32,540
Profit		48,060
Sales value		4,80,600

Working Notes:

Profit is calculated as follows:

The total cost is 90% of sales, as the profit 10% is based on sales.

Total cost / 90% = sales value

= 4,32,540 / 90

= Rs. 4,80,600.

Q.4 (a)

84. (i) When prices are rapidly rising Last In First Out (LIFO) method is adopted for pricing the inventory. The method produces highest cash flow and the lowest inventory. The justification of this method is based on cost flow. The matching of current costs with current revenues is the essence of the LIFO method.

The LIFO method of valuation of inventory is based on the assumption that the inventory received last is consumed first. In this method the cost of goods sold and the value of closing inventory can be determined only after the final lot of inventory for the year has been received.

(ii)

Cost Control	Cost Reduction
Cost control process involves (A) setting targets and standards (B) ascertaining actual performance (C) comparing actual performance with targets (D) investigating the variances and (E) seeking corrective action	Cost reduction is not concerned with setting targets and standards and maintaining performance according to standards. Cost reduction is the final result in the cost control process
Cost control aims at achieving standards i.e. cost targets. It assumes existence of standards	Cost reduction aims at improving the standards. It challenges standards and assumes existence of concealed potential savings in the standards
It follows a conservative procedure and lacks dynamic approach	It is continuous, dynamic and innovative in nature, looking always for measures and alternative to reduce costs
It is a preventive function	It is a corrective function
In cost control, costs are optimised before they are incurred	In cost reduction, there is always assumed a scope for reducing the incurred costs under controlled conditions

The areas where Cost Reduction is used are :

- (i) Job evaluation and merit rating
- (ii) Value engineering
- (iii) Economic Order Quantity
- (iv) Production Planning and Control
- (v) Variety Reduction
- (vi) Market Research
- (vii) Use of better technology

(iii) Break-Even Analysis

Break-even analysis indicates at what level cost and revenue are in equilibrium. It is simple and easily understandable method of presenting to management the effect of changes in volume on profits. Detailed analysis of break even data will reveal to management the effects of alternative decisions which reduce or increase costs and which increase sales volume and income. In order to carry out this analysis one has to know the break-even point which is the point at which profit and loss, both are zero. The break-even analysis helps the management to identify the quantity to be produced to attain the desirable level of profit. Break-even analysis is based on certain important assumptions such as selling prices and pricing policy will remain constant at all levels, fixed costs will remain constant at all sales levels, and managerial policies, cost control methods, technologies, and efficiency of man and machine will not change.

P/V ratio - This is the ratio between profit and volume. It helps to identify the level of quantity to be produced to obtain the desired profit. It also helps in calculation of the variable component in the cost.

Q. 5(a)

(i) Re-order level = Maximum usage x Maximum delivery time

$$X = 75 \times 6 \text{ weeks} = 450 \text{ units}$$

$$Y = 75 \times 4 \text{ weeks} = 300 \text{ units}$$

(ii) Minimum level = Re-order level - (Normal usage x Average delivery time)

$$X = 450 - (50 \times 5 \text{ weeks}) = 200 \text{ units}$$

$$Y = 300 - (50 \times 3 \text{ weeks}) = 150 \text{ units}$$

(iii) Maximum level = Re-order level - (Min usage x Min delivery time) + Re-order qty

$$X = 450 - (25 \times 4) + 300 = 650 \text{ units}$$

$$Y = 300 - (25 \times 2) + 500 = 750 \text{ units}$$

(iv) Average stock level = Minimum level + $\frac{\text{Re-order quantity}}{2}$

$$X = 200 + 300/2 = 350 \text{ units}$$

$$Y = 150 + 500/2 = 400 \text{ units}$$

Or

$$\frac{(\text{Minimum level} + \text{Maximum level})}{2}$$

$$X = (200 + 650) / 2 = 425 \text{ units}$$

$$Y = (150 + 500) / 2 = 325 \text{ units}$$

Q. 5(b)

The non-manufacturing overheads consist of administrative, selling and distribution costs. The administrative costs are incurred for policy formulation, direction, organisation and control of operations of an organisation. The selling overheads are incurred for selling to existing customers/retaining customers and for promoting sales to potential customers. The distribution overheads begin when an order is obtained and ends when goods are despatched. Although selling and distribution functions are separate they are combined for costing and control purposes. The control of such overheads is difficult as fixation of norms/standards to measure the effectiveness of such costs is beset with lot of subjectivity. These can be controlled by comparison with past performance, or comparison of the cost of similar services obtained from outside.

Q. 5(c)

R & D costs are of pre-production costs and there is a considerable time lag between the incidents of expenditure and realisation of return or profit. R & D costs are regarded as a function of production and are charged to cost of goods sold by direct allocation to specific products or treated as overhead costs to be recovered through the general overhead rate. R & D costs are allocated to products for which they are incurred or treated as pre-production costs. R & D costs incurred for increasing capacity/production capability of assets are capitalised. They can also be charged to the current period on revenue basis. In case it is considered desirable to recover the R & D costs, over a short period of 2 - 3 years, it may also be treated as a deferred cost where it is treated as a fictitious asset and carried over in the balance sheet for amortisation in the subsequent years.

Q.6

(i) **Types of Debentures**

A Debenture is classified into :

- 86
- (a) **Redeemable debentures** : are those that will be repaid by the company at the end of a specified period or by instalments during the existence of the company.
 - (b) **Irredeemable debentures** : are those that are not repayable during the life time of the company and hence will be repaid only when the company goes into liquidation.
 - (c) **Convertible debentures** : are those that can be converted into a partial share or completed paid up share based on the terms of the issue.
 - (d) **Secured Debentures/Mortgage debentures** : are those that are secured. The security may be some particular asset.

(ii) **Accrual basis of Accounting**

If a transaction has been entered into or an event has occurred its consequences must follow i.e. the amount of assets and liabilities will be affected by various transactions and events, even if settlement in cash will be only at a later time. To ignore any transaction or event would mean stating assets or liabilities and capital wrongly. Hence all transactions and events should be recorded. The system of accounting that is based on it is called the mercantile system.

(iii) **SEBI**

Securities and Exchange Board of India (SEBI) was established in the year 1988 and was given statutory powers in 1992 through SEBI Act. It is a regulating body for all corporate transactions related to securities exchange. The stock exchanges are guided by the regulations of SEBI. Right from the incorporation of a company to the dissolution of the company all the transactions/activities are to be informed to SEBI.

The SEBI is managed by its members, which consists of following:

- a) The chairman who is nominated by Union Government of India.
- b) Two members, i.e., Officers from Union Finance Ministry.
- c) One member from the Reserve Bank of India.
- d) The remaining five members are nominated by Union Government of India, out of them at least three shall be whole-time members.

Functions - SEBI has three functions rolled into one body: quasi-legislative, quasi-judicial and quasi-executive. It drafts regulations in its legislative capacity, it conducts investigation and enforcement action in its executive function and it passes rulings and orders in its judicial capacity. Though this makes it very powerful, there is an appeal process to create accountability. SEBI has taken a very proactive role in streamlining disclosure requirements to international standards.

For the discharge of its functions efficiently, SEBI has been vested with the following powers:

- a) to approve by-laws of stock exchanges
- b) to require the stock exchange to amend their by-laws.
- c) inspect the books of accounts and call for periodical returns from recognized stock exchanges.
- d) inspect the books of accounts of a financial intermediaries.
- e) compel certain companies to list their shares in one or more stock exchanges.
- f) registration brokers.

(iv) Pro-rata allotment

When the number of applications received for allotment of shares are more than the authorized number of shares, the company has to allot the shares on the basis of number of applications received. The adjustment carried out for allotment of extra shares is called as pro-rata allotment. The Directors can allot the shares in full or as per the total number of applications received, i.e. 40% and more. Normally the pro-rata adjustment for the application amount is adjusted in the allotment stage. When the shares are forfeited, the pro-rata allotment has to be considered to calculate the forfeiture amount.

Q07(a)

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Machinery Account

Date	Particulars	Amount	Date	Particulars	Amount
01/04/2010	To Bank (Purchase of Machine I)	2,00,000	31/03/2010	Depreciation on Machine I	40,000
				Balance C/d	1,60,000
		2,00,000			2,00,000
01/04/2011	To Balance b/d	1,60,000			
01/10/2011	To Bank (Purchased Machine II)	1,50,000	31/03/2012	Dep on M I @20%	32,000
				Dep. On M II @ 10%	7,500
				Closing Bal of M I	1,28,000
				Closing Bal. of M II	1,42,500
		3,10,000			3,10,000
01/04/2012	To Balance b/d Machine I	1,28,000	01/04/2012	By Bank (Sale of Machine II)	1,00,000
	To Balance b/d Machine II	1,42,500		Loss on Sale of Machine II	42,500
			01/10/2012	By Bank (Sale of Machine I)	85,200
				By Dep. On Machine I for 6 months	12,800
				Loss on Sale of Machine I	30,000
01/10/2012	To Bank (Purchase of Machine III)	80,000	31/03/2013	Depreciation on Machine III @ 15%	6,000
				By Closing Balance of M III	74,000
01/04/2013	To Balance b/d	74,000	31/03/2014	By Dep on M III	11,100
	To profit on Sale of Machine III	7,100		By Bank (Sale of Machine III)	70,000

Q.10(a)

Rectification of Errors

Sr. No.	Particulars	Debit (Rs.)	Credit (Rs.)
1.	Profit and Loss adjustment A/c Suspense A/c To Van Account (Credit to van account to remove the wrong debit now Rs. 2,800 i.e., 3500 less 20% depreciation)	2,500 300	2,800
2.	Suspense A/c To Bank A/c (Correction of Rs. 5,210 – 5,120 increases the Bank Balance)	90	90
3.	Furniture A/c To Purchases A/c (The wrong entry now being rectified)	5,000	5,000
4.	Machinery A/c To Wages A/c (Erection charges of the machinery account are charged to Asset / Machinery account)	7,000	7,000
5.	Drawings A/c To Purchases A/c (The goods drawn for personal use should be debited to Drawings)	1,000	1,000
6.	Purchases A/c To Suspense A/c (Being the amount not debited is now debited)	4,500	4,500
7.	Opening Stock A/c To Profit and Loss adjustment A/c (Being the correction of the figure in respect of opening balance of stock, which was shown less because of error)	1,000	1,000
8.	Suspense A/c To Profit and Loss adjustment A/c (Being the error due to wrong posting of discount, i.e. instead of credit it was debited)	320	320

Q. (b)

Rectification of errors in accounting is not so easy because first of all we have to find mistakes. Sometime errors may be very small and hidden from our eyes. So, it is very necessary to use a very step by step procedure for rectification of errors.

1st Step : Divide the Rectification of errors into sub parts

For easy rectification of errors, we divide rectification of errors into sub parts.

(a) Errors affecting one account

All mistakes like errors of commission, errors of posting and errors of balancing affect the one account and after watching ledger of account through internal auditing system, you can find the errors and correct it without any delay.

(b) Errors affecting two or more accounts

After deep review of ledger accounts and journal and subsidiary books, we can find errors which affect two accounts. Even by making trial balance, we cannot find these errors. Errors of principles and errors of omission are its main example. By rectify journal entry, we can correct these errors.

2nd Step : To Fix the Stages of Rectification of Errors

(a) Before making trial balance

This is the first stage in which before making trial balance, we correct all our accounting mistakes.

(b) After making trial balance and before making final accounts

Before making final accounts, if you want to correct your accounting error, you have to pass such rectify entry so, that effect of mistake will be zero on final accounts.

- i) What should be correct entry?
- ii) What is wrong entry done?
- iii) To find in which account, there is mistake.
- iv) What should be rectifying entry ?

Q.19 (a)

(i) **Accounting Equation :**

The proprietor of the business brings capital into the business out of which the business (a separate entity) purchases assets for its use. Thus the amount of the assets of a business is equal to the amount of capital contributed by the proprietor of the business. Thus $\text{Capital} = \text{Assets}$.

In case the capital contributed by the proprietor is insufficient, the business takes borrowing from other parties or outsiders. Thus $\text{Capital} + \text{Liabilities} = \text{Assets}$

Thus at any point of time, the resources of a business entity must be equal to the claims of the persons who have financed these resources. Every transaction that takes place in a business influences the accounting equations in one way or the other. The Accounting equation approach to business transactions enables easy understanding of logic behind the entries of transactions.

(ii) **Difference between Reserves and Provisions**

Provisions	Reserves
It is a charge on profit	It is an appropriation of profit
It is required for future liabilities and charges for valuation adjustments	It is created to safe guarding the business against unforeseen losses or for capital formation
It is shown on the debit side of P&L A/c	It is shown on the debit side of P&L account and Loss appropriation account.
It is not invested anywhere	It is invested outside the business
It cannot be used for distribution of dividend	It can be used for distribution of dividend.
It is made mainly because of legal necessity	It is created as a matter of prudence out of profit
It is shown either as a liability under the head Current Liabilities or as a deduction from asset	A reserve is shown on the liability side of Balance sheet under the head Reserve and Surplus.

(iii) **Reserves are classified into 2 categories :**

Capital reserves
Revenue reserves

Capital reserve : are created out of capital profit. These reserves are not available for distribution as dividend among the share holders.

Examples: profit prior to incorporation, profit on forfeiture of shares, profit on sale of fixed assets.

Revenue reserves : there are the reserves created out of revenue profits of the business. They can be further categorized as follows :

General reserve: is the amount set aside out of profits for no specific purpose. These are the reserves created only to strengthen the financial position of the business and to keep the funds available for any future contingency or expenditure that may be required.

Specific reserve : which is created for a specific purpose. And can be utilized for the same purpose only.

Examples : Dividend equalization reserve is a specific reserve, because it is created to maintain a steady rate of dividend flow. debenture redemption reserve, capital redemption reserve etc .

Q.10(a)

(i) Types of Subsidiary books

There are mainly 8 types of subsidiary books :

810 **Cash Book:** It is used to record transaction related to cash, such as cash deposited into bank, cash withdrawn & cash discount etc.

Purchase Book: It is used to the transaction related to credit purchase.

Sales Book: It is used to record the transaction related to credit sale.

Purchase Return Book: This book is used to record the transactions of purchase returns to supplier. It is also known as return outward book.

Sales Return Book: The book is used to record transaction related to sales return from customer also known as returned inward book.

Bills Receivable Book: This book is used to record the bills received from debtors. When the bill is received from the debtors, the details of the bill are recorded in the Bills Receivable Book.

Bills Payable Book: When credit purchases are made by a firm it gives a guarantee to the seller to make payment in future in the form of a bill. This bill is said to be Bills Payable for the firm as he will pay for the bill in future. A Bills Payable Book is opened to record all such bills.

Journal Proper: The transaction which do not related to any of the subsidiary books are recorded in Journal proper. Examples of Journal proper are : Closing entries, transfer entries and adjust entries

ii. Accounting conventions

An accounting convention is not a legally-binding practice; rather, it is a generally accepted convention based on customs, and is designed to help accountants overcome practical problems that arise out of the preparation of financial statements.

Consistency : Various accounting practices should remain the same from one year to another, if a change becomes necessary, the change and its effect should be stated clearly. For example, changing the method of valuation of stock from year to year would not be correct.

Disclosure : Apart from the legal requirements, good accounting practice also demands that all significant information should be disclosed. Various revenues and expenses need to be discloses to all stake holders in the interest of transparent reporting.

Conservatism : Financial statements are usually drawn up on rather a conservative basis without any window dressing. It is also not proper to show a position substantially worse than what it is. For example, secret reserves are not permitted.

These conventions enable the meaning and message contained in different financial statements to be drawn clearly,

Q. 10 (b)

Accounting Ratios:

Ratios can be classified into four broad groups :

- (i) Liquidity ratios
- (ii) Capital structure/leverage ratios
- (iii) Profitability ratios and
- (iv) Activity ratios

(i) **Liquidity ratios** – Liquidity ratios are based on the adequate liquidity or the liquidity positions of current assets and liabilities.

(ii) **Capital structure/leverage ratios** – Capital structure/leverage ratios are based on the Earning Before Interest and Tax (EBIT), Earnings Per Share (EPS) and the total value of the company (Equity, Debenture, Preference Shares)

(iii) **Profitability ratios** - Profitability ratios are based on the gross profit, cost of goods sold and the sales value

(iv) **Activity ratios/turnover ratios** - Activity ratios/turnover ratios are based on the level of stock in hand, Debtors, Creditors

Q. 10 (c)

Current Liabilities	Amount	Current Assets	Amount
Bills payable	15,000	Cash	10,000
Bank over draft	25,000	Inventory	30,000
Creditors	40,000	Debtors	80,000
		Bills Receivable	30,000

i. Current Ratio = Current Assets / Current Liabilities

$$1,50,000/80,000 = 1.875$$

ii. Quick Ratio = (Current Assets – Stock) / Current Liabilities

$$1,20,000/80,000 = 1.5$$

iii. Working Capital = Current Assets – Current Liabilities

$$= 1,50,000 - 80,000 = 70,000$$

iv. Debtors Turnover Ratio

Net Credit Sales / Debtors (Assuming given debtors are average debtors)

$$4,00,000/80,000 = 5$$

PAPER-IV

MODEL ANSWERS TO QUESTIONS ALONGWITH AUTHORITY

Section-I (Pay and Allowances (Civil))

(COMMON TO ALL)

1. Answer the following:-

(9 marks – 3 x 3)

- Q1 (a) What are the confirmatory documents to be produced for declaration of date of birth at the time of appointment?

Ans. Every person newly appointed to a service or post under government declares the date of birth with confirmatory documentary evidence such as matriculation certificate where prescribed qualification is matriculation or above. In other cases Municipal birth certificate or certificate from recognized school shall be treated as valid document. (Authority: - Rule 256 of GFR)

- (b) How many copies of service book of a government servant should be maintained?

Ans. The service book of a government servant shall be maintained in duplicate. The first copy shall be retained and maintained by head of the office and the second copy is to be given to the government servant for safe custody.

- (a) For existing employee within six months of date on which these rules become effective.

- (b) To new appointee within one month of appointment.

(Authority :- Rule 257 of GFR)

- (c) What is the time limit up to which any arrear claim can be made by a government servant?

Ans. Arrear claim of a government servant preferred within two years of its becoming due shall be settled by DDO after usual checks.

(Authority :- Rule 264 of GRF)

2.

(9 marks – 3 x 3)

- Q2 (a) What are the conditions under which the head of office may sanction advances to a government servant for purchase of goods or services for management of office?

Ans. Advance can be sanctioned under the following conditions:-

- (i) Amount of expenditure being higher than the permanent advance available.
- (ii) The purchase cannot be managed under normal procedure.
- (iii) Amount of advance should not be more than the power delegated to the head of office for the purpose.

(iv) Head of the office shall be responsible for the timely recovery.

(Authority :- Rule 292 (1) of GFR)

(b) What is the time period within which a government servant has to submit adjustment bill after drawl of advance from contingency?

Ans. Within 15 days failing which advance or balance shall be recovered from his next salary.

(Authority :- Rule 292 (2) of GFR)

(c) What is the maximum amount of advance that can be paid to a government pleader in connection with Law suits, to which the government is a party?

Ans. Advance upto maximum limit of Rs 5000/- can be paid at a time.

(Authority :- Rule 293 of GFR)

(9 marks – 3 x 3)

3

(a) Are Central government servants who are placed under suspension also eligible for house building advance? If yes what are the conditions?

Ans. They are eligible for advance and payment can be made to them by head of the department subject to the condition that collateral security in the shape of mortgage bond from two permanent central government servant is obtained.

(Auth:- Rule 1 HBA rules Swamy Compilation)

(b) What is the minimum and maximum cost ceiling laid for the cost of the house to be built /purchased?

Ans. Cost ceiling should not exceed 134 times the pay in the pay band of the government servant, subject to a minimum of 7.5 lakh and maximum of 30 lakh.

(Auth:- Rule 2 HBA rules Swamy Compilation)

(c) How is the repaying capacity of a government servant for purpose of calculating the admissible loan amount worked out for following type of officials?

- (i) Official retiring after 20 years.
- (ii) Official retiring after 10 years but not later than 20 years.
- (iii) Official retiring within 10 years.

Ans. (i) 40% of pay in the pay band.
(ii) Upto 40% of the pay in the pay band. 65% of DCR gratuity may also be adjusted.

(iv) Upto 50% of the pay in the pay band. DCR gratuity upt 75% can be adjusted.

(Auth:- Rule 5 HBA rules Swamy Compilation)

4.

(9 marks – 3 x 3)

- (a) What is the date from which FR becomes applicable to the Defence Accounts Department?

Ans. The President is pleased to decide that commencing from 01st Jul 1976 the personnel of the DAD will be governed by Fundamental Rules. (Auth:-FRSR-I, F.R. 2 (2) GOI orders)

- (b) Can a step father be included in the definition of family for the purpose of:

- (i) TA on transfer.
(ii) For LTC.

Ans. (i) Step father is not included in the definition of family for the purpose of TA on Transfer.
(Auth:- 6th CPC and letter No 300/E/IV/2008 dated 20.11.2008, S.R.2(8) GOI decision(1) from FRSR Part-II)
(iii) Step father is included as a member of family for LTC.
(Auth:- OM F. No 31011/4/2008-Estt (A)dt 23 Sept 2008 S.R.2(8) GOI decision(1) from FRSR Part-II)

- (c) What is Grain Compensation Allowance?

Ans. Grain Compensation Allowance is a form of compensatory Allowance which may be granted to low paid government servants on account of a temporary and abnormal rise in prices of food grains in the locality where they serve.
(Auth:- S.R.2(8) GOI decision(9-A) from FRSR Part-II)

5.

(9 marks – 3 x 3)

- (a) Who will settle the medical reimbursement claim of the government servant admitted in the hospital before retirement but discharged from the hospital a number of days after attaining the age of superannuation?

Ans. It has been decided that government servant may be reimbursed the medical expenses incurred by him / her own office /dept/ministry concern till alternative arrangement is made by government.
(Authority:- Rule 1, Government Of India Decision(5) of Medical Attendance Rule and GIMH, OM Number S 14025/38/99-MS dt 19 Nov 1999)

- (b) Can a government servant or his family obtain medical treatment from a private hospital recognized by CGHS and if yes, under what conditions?

Ans. Yes, treatment can be taken after getting the permission from head of the ministry/ deptt/office.

(Authority:- Rule 2, Government Of India Decision (11) Medical Attendance Rules, and GI M.H,OMF No S. 14025/7/2000-MS dt 28th March 2000)

- (c) Under what circumstances can Govt. employees and their families obtain medical treatment from a Cantonment Hospital.

Ans. In cantonment areas where there are no Govt. hospitals Central Govt. servants and their families residing in those areas and also in the adjoining areas outside Cantonment limits may get treatment from the cantonment hospital. (Authority:- Rule 2 Government Of India Decision (13) Medical Attendance Rules, and GI M.H,OM No 14025/27/75-MC dt 07th March 1977)

(9 marks – 3 x 3)

- (a) How many times is change of home town permissible for the purpose of LTC during the service of a govt. servant?

Ans. The declaration of Home Town once made shall ordinarily be treated as final. In exceptional circumstances head of the dept. or if the govt. servant himself is the head of the dept. that administrative ministry may authorize a change in such declaration provided that such a change shall not be made more than once during the service. (Authority:- Section V (4) of CCS LTC Rules)

- (b) (i) What is the time limit for submission of LTC claims? both in case of advance drawn and advance not drawn?
- (ii) Mr X has taken LTC advance and return journey is completed on 01st Jan 2015. If he has not submitted the claim by 31st Jan what action is to be taken by the competent authority?

Ans. (i) One month of due date in case of advance drawn, within three months of due date if advance is not drawn.

- (ii) As the claim has not been submitted within one month of due date the amount of advance shall be recovered but the govt. employee shall be allowed to submit the claim as in case of advance not drawn.

(Authority:- Rule 261 of GFR and Rule 14 of CCS LTC Rules)

- (c) How many days encashment of earned leave is permitted to a government servant at the time of availing LTC? Is there any restriction on the type/ Number of days of leave to be availed for this purpose?

Ans. The government servant are permitted for encashment of earned leave up to 10 days at the time of availing LTC without any linkage to the number of days and nature of leave availed while proceeding on LTC.

(Authority:- Rule 15 (9) of CCS LTC Rule)

Section II

Provident Fund and Pension (Common to All)

1. (a) Can the right of a nominee pass to a non family member in case of GPF ?
(2 marks)

81 Ans. If a subscriber has no family or has no other person excepting the nominee constituting his family as defined in the rules the person to whom the right of the nominee should pass named in the last column can, of course, be someone other than a member of his family.
{Auth GPF Rules, Rule 5 (7) GOI decision (2)}

- (b) True or False

- (i) Nomination of a subscriber will not be held valid if he dies before it reaches the account officer
- (ii) GPF subscription is to be compulsorily discontinued during the last three months of service on superannuation
- (iii) Amount of GPF subscription can be reduced or enhanced any number of times in a year

(3 marks)

Ans.

- (i) False. {Auth GPF Rules, Rule 5 (7) CAG decision (2)}
- (ii) True. {Auth GPF Rules, Rule 7 GOI decision (1)}
- (iii) False {Auth GPF Rules, Rule 8 (4) }

- (c) What action can be taken if the sanctioning authority has reason to doubt that money drawn as an advance from the fund under Rule 12 has been utilized for a purpose other than for which sanction was given?
(3 marks)

Ans. Explanation will be asked in writing and if the sanctioning authority is not satisfied with the explanation furnished by the subscriber within the said period of 15 days the sanctioning authority shall direct the subscriber to repay the amount in question to the fund forthwith or in default order the amount to be recovered by deduction in one sum from the emoluments of the subscriber even if he be on leave.
{Auth:-GPF Rules, Rule 14}

2. (a) Does washing allowance, special pay and qualification pay received by nursing personnel count as emolument for calculation of retirement benefits?
(2 marks)

82 Ans. They do not count as emoluments.
{Auth: Rule 33 GOI Decision (3) of CCS Pension Rules, G.I Min of Health and FW, OM No Z/28016/14/90/PMS dt 28 Jul 1992}

- (b) Can services of an employee paid from contingencies be counted for the purpose of terminal gratuity when such an employee is subsequently appointed on regular basis?
(3 marks)

Ans. It has been decided that half the service paid from contingency will be allowed to be counted towards pension at the time of absorption in regular employment subject to certain conditions.
{Auth: Rule 14 Government Of India Decision (2) of CCS Pension Rules, G.I MF, OM No F-12(i)-E V /68 dt 14 May 1968}

- (c) Is a widow who gives birth to an illegitimate child entitled to family pension?
(3 marks)

Ans. It was held by the Ministry of Law that as there was no legal re marriage as such pension needs to be continued.
{Auth: Rule 54 Government Of India Decision(3) of CCS Pension Rules, G.I MF, UO No 3006/E/V/51 dt 11 May 1951}

- 3
83
(a) If a service officer retires voluntarily, will he be eligible for any award on account of any disability?
(2 marks)

Ans. If an officer who retires voluntarily shall not be eligible for any award on account of any disability. But if he seeks premature retirement for purpose of getting higher commutation value of pension he shall remain eligible for disability element.

{Auth: Regulation 50 of Pension Regulation for the Army Part-I 1961}

- (b) How will pension be regulated for a service officer refusing to undergo medical treatment?
(2 marks)

Ans. If an officer refuses to undergo an operation or other medical treatment which in opinion of service medical authority would cure the disability or reduce the degree of disablement this shall not be treated as 'aggravation' or retardation of cure under regulation 118 but shall be dealt as follows:-

- (i) If refusal is reasonable full disability pension will be given.
(ii) If unreasonable disability element will be withheld but service element shall be granted.

{Auth: Regulation 52 of Pension Regulation for the Army Part-I 1961}

- (c) Can disability element of pension be given to a service officer after retirement?
(3 marks)

Ans. Officer who is retired otherwise than at his own request with a retiring pension/gratuity but who within a period of 10 years from date of retirement is found to be suffering from a disease attributable to his service may be granted disability element.

{Auth: Regulation 54 of Pension Regulation for the Army Part-I 1961}

4.
84
(a) What are the formalities to be observed for authorizing ordinary family pension in case of missing service personnel/ pensioner?
(2 marks)

Ans. Where pensioner is declared missing his family shall be authorized ordinarily family pension after the lapse of (1 year now six months) from date of declaration of disappearance, as admissible in the normal condition.

{Auth: Regulation 47 of Pension Regulation for the Army Part-II 2013}

- (b) What are the due dates for commencement of payment of the following for service officers:
(3 marks)
- (i) Pension.
(ii) Family pension.
(iii) Retirement gratuity and commuted value of pension.

- Ans. (i) Pension shall be payable from the date of following that of release / retirement / discharged.
- (ii) Family pension shall be payable from the date following the date of death of service personnel or pensioner.
- (iii) Retirement gratuity is payable immediately after retirement unless a judicial / disciplinary proceeding is pending.

{Auth: Regulation 73 of Pension Regulation for the Army Part-II 2013}

- (c) How is the payment of pension and gratuity to be regulated by competent authority when a service pensioner is certified by a Magistrate to be insane and is in the charge of a friend or any other relation?

(3 marks)

Ans. The pension and gratuity shall be payable in two shares one to the person having charge of the lunatic and another to the dependents of the pensioner on production of certain documents.

{Auth: Regulation 86(c) of Pension Regulation for the Army Part-II 2013}

5.

- (a) How much pension can be commuted for a JCOs/OR/NCO? (2 marks)

85

Ans. Under these regulations an individual may be permitted to commute for a lumpsum payment of a portion not exceeding 50% of his or her pension or pensions.

{Auth: Regulation 350 (a) of Pension Regulation for the Army Part-I 1961}

- (b) Can a JCO claim TA for travelling to HQrs for getting his commutation fixed? (3 marks)

Ans. No reimbursement of any travelling or other expenses incurred by individual in connection with the commutation of a portion of his pension shall be permissible.

{Auth: Regulation 356 Pension Regulation for the Army Part-I 1961}

- (c) What is the period after which commuted portion of pension is restored? (3 marks)

Ans. The fifteen years period for restoration may reckon from the date of retirement itself where commutation is simultaneous. In all other cases where commutation of pension led to reduction in the second or subsequent month 15 years period will be reckoned from date of commutation.

{Auth: Below Regulation 357 and Government of India order No 3 Pension Regulation for the Army Part-I 1961 Para 291 of OM Part IV Vol-IV}

Section III – Optional
Sub-Section (A)- Army

1. (a) What is furlough and is it available to a JCO? (4 x2.5 marks)

Ans. Furlough is a leave of two months for every three calendar year which will be non accumulated and is allowed only to officers and not available to JCOs.
{Auth: Rule 3 and 19 of DSR Vol I Leave Rules for Services}

- (b) What kind of leave is available to recruits and boys?.

Ans. Following leaves are authorized to recruits and boys.

- (i) Casual Leave.
(ii) Annual Leave.
(iii) Sick Leave. {Auth: Rule 3 of DSR Vol I Leave Rules for Services}

- (c) If JCO/OR on Annual leave can not undertake return journey on due date and held up en route due to interruption of communication on account of natural calamity? What are the options available to him?

Ans. In such situations he may be allowed to report to the nearest military unit provided the officer commanding of the unit is satisfied with the situation.
{Auth: Rule 5 (e) of DSR Vol I Leave Rules for Services}

- (d) How will overstayal of casual leave be dealt with for officers?

Ans. Cases of overstayal of casual leave for officers will be regularized by the branch / directorate at Army HQ, which administers the arms or service to which the individual belongs.
{Auth: Rule 6 (b) (i) of DSR Vol I Leave Rules for Services}

(4 x2.5 marks)

2. (a) How many days of additional leave is allowed to a JCO in case he is proceeding to a leave station which necessarily involves a journey of more than 02 days each way and how many times this can be given in a year?

Ans. Additional leave may be granted to cover the journey period in excess of 02 days each way. This additional leave will be admissible once a year.
{Auth: Rule 33 (b) of DSR Vol I Leave Rules for Services}

- (b) If an officer falls sick whilst on duty and is admitted to MH. How will his absence be regulated?

Ans. Entire period spent in a military or a recognized civil hospital will be treated as on duty. {Auth: Note Below Rule 35 (a) of DSR Vol I Leave Rules for Services}

- (c) How is overstayal on annual leave due to own sickness at home regularized?

Ans. The period of such overstayal upto a maximum of 30 days (60 days for Gorkha) will be treated as sick leave with full pay by the officer commanding if he is satisfied. Beyond 30 days it will be adjusted against following year's annual leave.
{Auth: Rule 35 (d) of DSR Vol I Leave Rules for Services}

(d) What is the maximum period of leave pending retirement?

Ans. Total period of leave pending retirement should not exceed 120 days.
{Auth: Rule 36 (b) of DSR Vol I Leave Rules for Services}

3.

(4x2.5 marks)

(a) How many sets of IRLAs are maintained for each officer and how are they divided in ledger wings?

Ans. There are two sets of IRLAs for each officer - One, the entitlement IRLA (Skeleton IRLA) and the other the disbursement IRLA.
The entitlement IRLA of each officer is maintained in ledger Wing-I, while the disbursement IRLA is maintained by the corresponding section of ledger wing-II.

{Auth: Para 89 of OM Part-IX of Revised Edition 1979 dt 20.4.2007 and Para 91 of OM Part-IX Revised Edition of 2014}

(b) What is visualiser sheet and what does it contain?

Ans. Visualiser sheet is made simultaneously with the opening of new ledge accounts for all types of cases.

It contains the name, CDA (O) Account Number, Personnel Number, and other relevant particular pertaining to each officer.

{Auth: Para 100 of OM Part-IX of Revised Edition 1979 dt 20.4.2007}

(c) What are the conditions prescribed in rules under which an officer granted an acting promotion will relinquish it? Write minimum three conditions.

Ans. Three conditions are:-

- (i) Officer becoming access to the authorized strength of the unit/formation in that rank.
- (ii) On proceeding to a course of instruction of 10 week or more duration without holding the acting rank continuously for a period of three months.
- (iii) If on return from furlough leave, the officer is not held against the same or an equivalent appointment for 21 days.

{Auth: Para 125 of OM Part-IX of Revised Edition 1979 dt 20.4.2007}

(d) Are re-employed officers eligible to get Furlough Leave?

Ans. Furlough Leaves cannot be granted to re-employed officers.

{Auth: Para 140 of OM Part-IX of Revised Edition 1979 dt 20.4.2007}

(4x2.5 marks)

6.

- (a) Name three conditions under which a person subject to Army Act 1950 will forfeit his pay and allowances?

Ans. The three conditions for this purpose are:-

- 84
- (i) Desertion
 - (ii) Absence without leave
 - (iii) Absence as prisoner of war
- {Auth: Rule 51 of Defence Service Regulations, Pay and Allowances Regulation for JCO/Ors and NCs-1979}

- (b) What is the condition for the continuance of Para Pay of JCO/ORs?

Ans. For continuance of Para Pay the, the JCO/Ors should attend in each training year 1st July to 30th June a parachute refresher course including a minimum of two jumps.

{Auth: Rule 85 of Defence Service Regulations, Pay and Allowances Regulation for JCO/Ors and NCs-1979}

- (c) Mr. X a JCO dies during a year and is consequently prevented from completing the prescribed minimum number of sorties. How will his Air dispatch pay be regulated?

Ans. In such a case Air dispatch pay will be credited in his IRLA provided that during the period of his service in that year before death he had put in the proportionate number of sorties calculated at the rate of two sorties per month.

{Auth: Rule 60 (b) of Defence Service Regulations, Pay and Allowances Regulation for JCO/Ors and NCs-1979}

- (d) When is Acting Allowance in case of JCOs admissible?

Ans. An acting allowance will be admissible to JCOs appointed with the prior approval of the immediate senior formation commander not below the rank of Brigadier commander, in officer's vacancies arising as a result of shortage of officers but not caused by leave, TD or course of Instruction.

{Auth: Rule 106 of Defence Service Regulations, Pay and Allowances Regulation for JCO/Ors and NCs-1979}

(4x2.5 marks)

8.

- (a) A Major General posted as MG AOC in command HQ claims Entertainment allowance, can this be given?

AS

Ans. NO, Entertainment allowance is admissible to officers of the rank of Brigadier, Major general, Lt. General when in command of formations, GOC-in-C, Vice chief and Chief of Army.

{Auth: Rule 147 of Pay Compendium-2010 For Armed Force Officers}

- (b) For Army officers what are the elements of the pay which are considered for computation of the Dearness allowance?

Ans. Dearness allowance will be assessed on pay in the pay band, together with Grade pay, Military service pay plus Non practicing allowance.

{Auth: Rule 127 (i)&(ii) of Pay Compendium-2010 For Armed Force Officers }

(c) What is the rate of flying allowance for a Brigadier?

Ans. For the rank of Brigadier and above the rate of flying allowance will be 10500/- pm. The rates applicable shall be enhanced by 25% automatically each time dearness allowance payable on the revised pay band goes up by 50%.

(Auth: Rule 165 of Pay Compendium-2010 Armed Force Officers)

(d) What is the condition under which Nursing officers become eligible for the Mess Aid ?

Ans. Nursing officers of all ranks employed on staff of Head Quarters Commands or Army Headquarters, who are compelled to live out of authorized Nursing officers mess are entitled to a mess aid at the rate of Rs. 75 per month

(Auth: Rule 163 of Pay Compendium-2010 Armed Force Officers)

(4x2.5 marks)

6. (a) What is the date of commencement of pay for nursing officers?

Ans. Ladies appointed to the Military Nursing Service will receive pay and allowances from the date of joining of duty.

{Auth: Rule 2 of Pay Compendium-2010 For Armed Force Officers}

(b) What is pay of the trainees in Service Training Institutions?

Ans. Trainees will receive a fixed stipend of Rs. 21000/-pm.(Rs. 15600/- as pay in pay band plus grade pay of Rs. 5400/-)

{Auth: Note below Rule 3(b) of Pay Compendium-2010 For Armed Force Officers}

96 (c) How will the pay of officers deputed to undergo voluntary training course at the Himalayan Mountaineering Institute, Darjeeling be regulated?

Ans. Complete course and the time spent on journey shall be treated as on duty, and he will continue to draw emoluments on the same scale as they would have drawn if they had not volunteered for the course.

(Auth: Rule 7(i) Note of Pay Compendium-2010 Armed Force Officers)

(d) Is there any difference in the starting pay of officers commissioned as Lt. in the AMC/ADC/RVC and those commissioned in other wings of the army?

Ans. Officers commissioned in AMC/ADC/RVC as Lt. shall start at 9% higher than the minimum of Pay band PB-3 attached to Rank of Lt.

(Auth: Rule 72 (a) (viii) of Pay Compendium-2010 Armed Force Officers)

DEFENCE ACCOUNTS DEPARTMENT
SAS EXAMINATION-PART I (New Syllabus)

Subject: Paper – IV – Service Regulations
Section III – OPTIONAL
Sub-Section (B) – Air Force
(PRACTICAL – WITH BOOKS)

Q. 1.

- a) Name at least three offences, which will result in forfeiting of a gallantry allowance. Will the entire gallantry allowance given to him in the past will also be recovered? (3 marks)

Authority: Rule 411-A, PA, regulations AF

Answer: Treason, Sedition, Mutiny, desertion during hostilities, murder, dacoity, rape and Cowardice.

The allowances will be stopped with effect from the date indicated in the Gazette of India notifying the forfeiture of the award and it will be regulated accordingly.

- b) An Airman was absconding (deserting from duty). He is apprehended by a person and handed over to the unit. Can this person be given a reward? What is the reward if he could not nab but only provide information about the deserter?

(2 marks)

Authority: Rule 383, PA regulations AF

Answer: Yes the person shall receive a monetary reward. If he only provides the information based on which the airman is apprehended then one half of the reward will be paid to him.

- c) Air force personnel lost some of his clothing and equipment due to destruction by an enemy action. How is the compensation governed? (3 marks)

Authority: Rule 419, PA regulations AF

Answer: He will be entitled to compensation for loss, damage when it happens due to an enemy action. Rule 422: Compensation is not admissible for articles damaged unless they have been greatly

damaged as to be unfit for further use. When an article is repairable, no compensation is admissible in respect of cost of repair. 424: Compensation cannot be claimed for damage to, or loss of, private baggage.

- d) Will an officer who is on study leave be entitled to Dearness Allowance (DA)? (2 marks)

Authority: Rule 93, PA regulations AF

Answer: He will not be admitted DA for study leave whether in India or Abroad.

Q. 2

- a) Name at least 3 ranks and the corresponding appointments of officers to whom entertainment allowance is admissible. (3 marks)

Authority: Rule 115, PA regulations AF

Answer: Air Marshal (as CAS or AoC-in-C Command), Air Vice-Marshal (As AOC-in-C Command or AOC Command), Air Commodore (As AOC Command or AOC Group HQrs) etc when they hold qualifying appointments as mentioned in the rule

- b) What is a training camp allowance? What are the conditions under which it is granted? (3 marks)

Authority: Rule 136, PA regulations AF

Answer: Training Camp allowance is allowed to officers of the regular IAF on permanent staff of units of the senior and junior divisions of the NCC during the period of training in camps of these units. It may be paid to other officers of the regular IAF who may be detailed for duty at the NCC camps

- c) An officer sustained injuries during the course of his parachute jump instructor's duties. Till how much time more shall he be entitled to the Parachute pay? What happens if the injury was due to his own negligence? (2 marks)

Authority: Rule 166, PA regulations AF

Answer: The officer may retain the parachute pay for a period of 91 days from the date of cessation of duty. If it was due to his negligence, he cannot be given this pay.

d) An officer has been given the charge of his appointment at 3 pm on 6th September 1999. Will 6th September be considered as his date of appointment? (2marks)

Authority: Rule 8, PA regulations AF

Answer: He will assume charge of appointment on the following day i.e. 7th September, since the charge was transferred in the afternoon of 6th September.

3.
Q. 3
a) Name any three circumstances when the pay and allowances of an officer will stop? (3 marks)

Authority: Rule 14, PA regulations AF

Answer: Pay will be discontinued on the day officer **retires** or **resigns** or during any absence from duty without leave or he is transferred to the reserve.

b) An officer has been convicted and placed in custody. Please comment on the number of days for which his pay will be forfeited? (3 marks)

Authority: Rule 16, PA regulations AF

Answer: For every day while he is in custody, the pay and allowances of the officer may be forfeited. He must be convicted by a criminal court or through a court-martial by an appropriate authority.

c) A retired officer has been re-employed? What happens to his pension on his re-employment. (2 marks)

Authority: Rule 62, PA regulations AF

Answer: The officer will cease to draw the pension during the period of re-employment.

d) You must have noticed that some paragraphs (Para) in the regulations is kept blank. What are the reasons for doing so rather than deleting the rule numbers completely? (2 marks)

Authority: NIL

Answer: Any rule, when deleted remains in the book with the content deleted to ensure sanctity of rule numbers. The contents may be deleted as they cease to exist or have relevance. This ensures that other rules which may have been quoted at various places remain intact.

Q. 4 a) An Airforce personnel who does not have any Casual Leave to his credit wants to undergo sterilization. What leave should he avail for the purpose?

(3 marks)

Authority: Para 53, Leave Rules for Services -Airforce

Answer: He can be granted up to six days of Special casual leave for the purpose of operation and rest thereafter.

b) A personnel is absent from duty due to his participation in sports for more than 31 days. What leave provisions exist in such situation for him.

(3 marks)

Authority: Para 52, Leave Rules for Services -Airforce

Answer: He can be allowed 30 days of special casual leave and only when he is participating in national or international event.

It can be combined with either a regular casual leave or another leave.

c) An Airmen from Uttarkashi, during the floods in June 2013 had to stay back home to mitigate the situation. He had to over-stay for 25 days more. Who is authorised to sanction his overstay?

(2 marks)

Authority: Para 36(a), Leave Rules for Services - Airforce

Answer: This leave can be authorised as the situation was beyond the Airmen's control. AOC Command or Air HQ can regularize the leave. It will be adjusted against his future leave entitlement.

d) An officer had 7 days casual leave to his credit. He applies for 7 days casual leave from 30th December to 5 January, next year? Do you think that he will be able to utilize all the 7 CLs in this manner?

(2 marks)

Authority: Para 38(f), Leave Rules for Services - Airforce

Answer: He can only avail 2 out of 7 CLs for this year. 5 CLs will be deducted from next year's balance.

TRAVEL REGULATIONS

Q.5

a) Chief of Air Staff has booked a Railway Saloon for a particular travel. Can his wife accompany him? What are the charges for her travel?

(3 marks)

Authority: Para 93, TR

Answer: Wife of the Service Chiefs can travel free as an entitled person without purchasing a ticket in the railway saloon exclusively reserved for the Chief. But this is on the condition that she is performing the journey in connection with a welfare organisation of which she is a member.

b) An officer has to proceed on temporary duty. Due to paucity of time and non-availability of normal ticket he has booked a railway ticket through internet on "Tatkal Seva". Internet service charges have also been levied on his ticket. What charges are admissible in such case?

(3 marks)

Authority: Para 57(h(i), h(ii)), TR

Answer: If the Controlling officer certifies that the journey was undertaken in extremely urgent circumstances, the Tatkal Seva Charges are reimbursable. Internet service charges for tickets booked through Internet from Indian Railway website is also admissible.

c) An officer has submitted a transportation bill upon his transfer. His claim is of Rs 20000/-. He has also paid a service tax and education tax on this amount, which has been claimed. Audit finds that only Rs 15000/- is admissible. Will there be any restriction on tax component also?

(3 marks)

Authority: Para 61(A) Note-5

Answer: Since the admissible amount has been reduced to Rs 15000/- therefore the service tax and Education Cess will also be reimbursed for this amount and not the inadmissible amount of Rs 20000.

d) An officer has a grade pay of Rs 2800. He decides to send all his personal effects by a goods train on his transfer. What is the maximum load allowed to him?

(2 marks)

Authority: Para 61(A)

Answer: 3000 Kg by Goods Train/ by Wheels Wagon

Q. 6

a) An Air force officer avails LTC (Leave travel concession) from Delhi to Chennai whereas his wife has gone from Delhi to Goa. How are the claims going to be regulated? What happens if journey is started in one block year and ends in another?

(3 marks)

Authority: Para 190(8)

Answer: In such a scenario the LTC claim of wife is also admissible even though it is to a different destination. One can return after the expiry of the block year provided the onward journey started during the valid block.

b) A doubt is raised in audit regarding genuineness of an LTC claim. Is it required that the officer claiming LTC need to submit evidence of actual performance of the journey?

(2 marks)

Authority: Para 190(30), TR

Answer: Government servants are required to produce evidence of their having actually performed the journey, for example serial numbers of railway tickets etc.

c) A retired civilian has to attend a court for a case instituted by the Government. He travels from his hometown to the town in which court is situated. Is he allowed TA/DA? Can he take advance?

(3 marks)

Authority: Para 133-A, TR

Answer: He is allowed TA as on tour by the shortest route. No DA is admissible. He cannot apply for an advance. Admissibility is only on condition that the court honorably acquits them.

d) An airmen who is a battle casualty from concessional area, and is undergoing treatment for over 4 months in a Military Hospital. What is the rule position regarding visit to him by relatives?

(2 marks)

Authority: Para 162(a)

Answer: Two relatives can be allowed conveyance allowance to visit the patient once every six month. If the two relatives happen to be

mother and wife of the patient, one attendant may also accompany time at Government expense. He should have been undergoing treatment in hospitals for more than three months.

ANNEXURE - B

DEFENCE ACCOUNTS DEPARTMENT
SAS EXAMINATION - PART - I
MAY 2015
PAPER -IV - REGULATIONS
(PRACTICAL - WITH BOOKS)

SECTION III - OPTIONAL
SUB SECTION © - NAVY

Q. 1

- (a) The Disturbance Allowance will be admissible at the same rate at which the officer would have got transfer grant on their transfer within India as laid down in Travel Regulations.
- (b) No the payment of Disturbance Allowance to a 22 years old married officer is not correct. As per provisions 46 of P & A regulations and the explanation thereunder, no officer who is married shall be eligible for disturbance allowance unless the officer is above 25 years of age. The age related restrictions however do not apply in the case of single officers.

Q. 2

- (a) Specialized Pilots and Observers form part of Aviation Branch. The term Flying units denotes 'Flying units' engaged on an operational role in air groups, squadrons and flying units on active list whether embarked or disembarked and flying training schools, conversion (flying) training units and communication flights.
- (b) Yes, submarine allowance is eligible to the officer absent for 10 days intermittently in a month, as the submarine allowance is not paid to officers who are absent for more than 14 days in a month. Submarine pay shall cease to be admissible when the officer -
- Remains medically unfit for service in submarine for more than 3 months
 - Fails to maintain requisite standards of efficiency as determined by the CNS
 - In transverse of submarine services appointment.

Q. 3

- (a) 'Advance of Pay' is defined as a sum drawn after an individual has been paid up to the due date and shall be an advance against the 'Net pay' due for the period in respect of which such sum is drawn. 'Net pay' is that amount of the monthly gross emoluments to which an official is entitled after deduction of regular monthly charges.
- The occasions under which advance of pay can be drawn by the sailor are
- When transferred from one ship to another necessitating change of station
 - When proceeding on leave other than casual leave
 - When leaving their duty stations on temporary duty or attachments.
- (b) No, the payment of advance of pay is not acceptable in audit as no advance of pay is admissible to officers proceeding out of India on duty with their ships.

Authority - Regulation 230 (2) of P & A Regulations (Navy).

7. (a) TA entitlement to leave cum transfer journey would be regulated as -

Q.4

(1) From old Hqrs to Home station and from there to new place of posting - If the officer desires to avail LTC -

a) Self - Full LTC plus the actual extra fare paid by him for a distance equivalent to the difference between Z-Y and X-Y restricted to fare from X to Z by direct route.

b) Family - LTC only

(2) Personal effects and transportation of conveyance from old duty station to new duty station is admissible as on permanent transfer as per direct distance from station X to Z.

(3) Composite transfer grant equal to one month's salary

(b) i) In r/o married personnel - One month's basic pay

ii) In r/o single - 80 % of basic pay for a month

iii) In case of transfer to station less than 20 kms and within city - one third of the basic pay provided there is a change of residence.

• (a) Any move on duty, except otherwise specifically stated, which as per the expectation of the ordering authority for carrying out duty in the station to which the move is ordered will be classified as Temporary Duty. The maximum period of such temporary duty will be 180 days. A temporary duty move can be allowed beyond a period of 180 days in the following circumstances -

Q.5

i) Authorized courses of instructions at an outstation if the duration of the course does not exceed 180 days initially

ii) Move of an official in pursuance of a tour of inspection will remain classified as temporary irrespective of the duration of such tour

iii) In cases where moves of officers / personnel below officers rank is done for the purpose of investigation and progress of disciplinary cases

Authority - Provision 91 of Travel Regulations

(b) No, the LTC claim is not acceptable in audit as the officer is entitled to fly during LTC in economy class only at LTC 80 rates and can book the tickets either directly through Air India counters or through authorized tour operators - M/S Ashoka tours and travels and Balmer Lawrie and co..

Q.6

• (a) i) Maximum amount of casual leave in a year - 30 days

ii) Annual Leave - 60 days in a calendar year and accumulated annual leave up to 90 days at the discretion of the Commanding officer of the ship/establishment if no leave other than casual leave has been availed in the preceding calendar year.

A sailor undergoing treatment at INHS Mumbai can be granted a casual leave of up to 10 days or more so as to allow a minimum of 6 days at home which is more than 900 kms away from the hospital

- (b) In compassionate circumstances, compassionate leave may be granted up to a maximum of 30 days, where the current year's annual leave has already been availed of and the same shall be debited against the next year's annual leave entitlement. No, a regular sailor who is likely to be terminated in the current year due to on going disciplinary proceedings is not entitled to such compassionate leave.

fys

MODEL ANSWERS
PAPER IV (Factory)
SAS Part I May 2015

SAS Part I Examinations – May 2015

**Paper IV (Sub-Section (D) – Factory
Section III (Pay & Allowances)**

Q.1

Ans (a) 'IFD' means Inter Factory demand. Class III Extract is issued for manufacture of articles under IFD in the ordnance factories. No, it is not permissible. Manufacture for payment services is to be made under Class II extract.

(Auth: Para 606 of OM Part VI)

(3)

(b) The action of the factory is not correct. As the manufactured items cannot be further used and are treated as scrap, the expenditure already incurred i.e. Rs. 55000 + 75000 = Rs. 1,30,000 less value of the scrap, if any, is to be treated as loss and a Loss Statement is necessary to write off the net loss under the sanction of the Competent Financial Authority.

(Auth: Para 615 of OM Part VI)

(2)

(c) As per Govt. of India Min of Def, Dept. of Def Prod No. 46(2)/2013- D(Estt/NG) Dated 4th March 2014 piece work rate has been correlated to the minimum of the pay band- 1 + Grade Pay Rs. 1900 i. e. Rs. 5200 + Rs. 1900 = Rs. 7100 for all category/grades of workers deployed on piece work system. Accordingly, all maintenance workers are also being paid incentive bonus taking into account Band Pay + Grade Pay at Rs. 7100 irrespective of the grade and category of such workers. As in the case of calculation of Notional Time Wages for Piece Workers, P/200 is taken for total OT hours of deployment, similar treatment is given in the case of Maintenance Workers to arrive at Notional pay for calculation of Incentive Bonus. Thus as per the details the calculation of Incentive Bonus for X will be as follows:

$$\left(\frac{7100 \times \text{No. of days worked}}{N-(S+H)} + \frac{7100 \times \text{Total OT Hrs worked}}{200} \right) \times 50\% \text{ of the average PW profit \% of the production (Assembly) section.}$$

= Rs. $\left(\frac{7100 \times 26}{30 \text{ (4+1)}} + \frac{7100 \times 39}{200} \right) \times 50\% \text{ of } 41\%$

= Rs. 1739.32 or Rs. 1739. ~~1799~~ 1797.54 or 1798/-

(Auth: Para 156 of OM Part VI)

(5)

Q.2

Ans (a) No, Stock Pile stores are strategic item of stores which are very difficult to procure. Reserves of such stores are built up separately in order to meet the demand of production in case of failure of supplies. No, as per Para 338 of OM Part VI, office furniture is to be accounted for as Inventory Stores.

(Auth: Para 337 and 338 of OM Part VI)

(2)

(b) Warrant is the authority for a production shop to initiate manufacture of articles. (Auth: Para 51(i) of OM Part VI) The material warrant, issued as an authority for drawing material, shows the quantum of material to be drawn by the production shop for the production of the ordered quantity of the particular warrant. This material warrant is compared with the Standard Estimate to ensure that the material authorised in the warrant has been correctly authorised for drawing. All the Demand Notes floated against the said warrant for actual drawing of material minus Return Notes are verified to ascertain that there is no excess drawal of material.

(Auth: Para 450 to 453 of OM Part VI)

(3)

(c) From 01-02-2014 to 23-02-2014 there is no receipt. Hence the moving average ledger rate of material 'X' up to 23-02-2014 remains Rs. $112500/1500 = \text{Rs. } 75$ and the Demand Note of 14-02-2014 is to be priced for Rs. $75000 (1000 \times 75)$.

On 24-2-2014 when the previous balance after issue of 1000 numbers is 500 of the value of Rs. 37500/-, 2000 numbers have been received of the value of Rs. 164000. So the moving average ledger rate on 24-02-2014 will be Rs. $(37500 + 164000)/(500 + 2000) = \text{Rs. } 80.60$. The Demand Note for 27-02-2014 is to be priced for Rs. $1000 \times 80.60 = \text{Rs. } 80600$. As there is no receipt till 03-04-2014, the rate of Rs. 80.60 remains prior to that date and after the issue the balance becomes 1500 of the value of Rs. 120900.

On receipt of 500 numbers of the value of Rs. 40000 on 03-04-2014, the moving average ledger rate will be Rs. $(120900 + 40000)/(1500 + 500) = \text{Rs. } 80.45$ and hence the Demand Note dated 21-04-2014 is to be priced for Rs. $1500 \times 80.45 = \text{Rs. } 120675$.

(Auth: 421 of OM Part VI)

(5)

Q.3

Ans (a) Normal maximum rejection being 6%, against the warrant the normal rejection comes to 60 nos whereas actual rejection is $(1000-900) = 100$ numbers. So there is abnormal rejection of 40 nos.

Direct Labour cost	= 142×141	=	Rs. 20022
Direct Material cost	= $10000 \times 1000/100$	=	Rs. 100000
VOH	= 107% of 20022	=	Rs. 21424
FOH	= 125% of 20022	=	Rs. 25028

Cost of Production for 1000 nos = Rs. 166474

Cost production for abnormal rejection = $166474/1000 \times 40 = \text{Rs. } 6659$

Cost of production for 900 nos = Rs. $(166474 - 6659) = \text{Rs. } 159815$

Unit cost of production = Rs. $159815/900 = \text{Rs. } 177.57$

The cost of abnormal rejection i.e. Rs. 6659 is to be written off by the competent financial authority (The GM in the present case) with the concurrence of the LAO.

(Auth: for VOH & FOH is Para 533 of OM Part VI and for abnormal rejection Para 679-680 of OM Part VI)

(5)

(b) The action of the PV section is not justified. Bid security is not required from the firms who are registered with the Central Purchase Organisation (e.g. DGS&D), National Small Industries Corporation (NSIC) or concerned Departments or Ministries of the Government of India. Hence, the bid of firm ABC Ltd is a valid bid and should be included in the Comparative Statement of Tenders

(Para 395B OM Part VI)

(2)

- (c) (i) Warrants (Para 200A of OM Part VI)
(ii) Provisional Payment (Para 375 OM Part VI)
(iii) Direct Materials (Para 450 OM Part VI)
(iv) Revocable (Para 516 A (a) OM Part VI)

- (v) Variable (Para-529 of OM Part VI)
- (vi) Nominal (Para 489 OM Part VI)

(3)

Q.4

Ans. Following are the answers:

- I. Yes, Shri Kumar is eligible for LTC for the block year 2012-13 since he will have more than one year of continuous service with the GoI before the end of block year. (Rule 7, CCS(LTC) Rules, 1988)
- II. 30/12/2013 (Rule 7, ibid)
- III. All are eligible (Rule 4(d) and explanations 1 and 5 to Rule 4, ibid)
- IV. 2014-15 block (Rule 7, ibid)
- V. No. (Rule 1 (4) (d), ibid)
- VI. No, the AAO is not correct. The Government has clarified that reimbursement of LTC fare below the LTC-80 fare is also eligible for reimbursement as the intention is to ensure that the LTC fare does not exceed the LTC-80 fare in any case. (Clarification below Rule 12)
- VII. Yes, the AAO is correct. The Govt does not allow tickets to be booked other than the booking counters/websites of the Airlines and Authorised Travel Agents, viz. M/s Balmer Lawrie & Co, M/s Ashok Travels and Tours and IRCTC. (GID below Rule 12, ibid)
- VIII. No. (GID below Rule 7).

(8)

(b) Shri Nair is eligible for LTC to his hometown as he has completed one year of continuous service after re-employment

(Auth: Rule 1 (3) (iv) read with Rule 2(1) of CCS (LTC) Rules, 1988).

(2)

Q.5

Ans. (a) For calculation of leave pay under Factories Act, Pay and profit for the month immediately preceding the availed leave should be taken with reference to Section 80 of the Factories Act which stipulates that a worker granted leave under Section 78 or section 79 of the Factories Act shall be paid leave wages at a rate equal to the daily average of his total full time earnings for the days on which he actually worked during the month immediately preceding his leave exclusive of any overtime and bonus but inclusive of dearness allowance and cash equivalents of other benefits.

(Auth: Para 182, OM Part VI)

(3)

(b) Maximum no of days available in a year as Special CL = 30 days

Already availed = 4 days (on other account)

Hence balance of Special CL he can avail for this expedition is $30 - 4 = 26$ days

Beyond 26 days, he can avail of regular leave of the kind admissible under leave rules for the purpose of Mountaineering Expeditions. For example, he can take $45 - 26 = 19$ days Earned Leave for this expedition.

(Auth: Para 180 OM Part VI, Annexure W (3) to Chapter V)

(4)

(c) Shri Bimal Rai can encash a maximum of 10 days of EL for LTC purposes. The formula for cash equivalent is:

Cash equivalent = (Pay admissible on the date of availing the LTC plus DA admissible on that date)/30 X No of days of EL (subject to max of 10 days at one time)

Therefore, cash equivalent = $\{[(17640 + 2800) \times (1 + 1.07)] / 30\} \times 10 = \text{Rs. } 14104/-$

(Para 186A OM Part VI, Annexure K to Chapter V)

(3)

Ans 1

(a)

भा0 ए0 फा0 (र0 ले0 नि0) -336 (आधा)

I.A.F (CDA) 336 (Half)

पंचिममाध्यम

PUNCHING MEDIUM

मास र0 ले0 नि0

Month 12/2014 C.D.A 07

अनुभाग

Section 08

वाऊचर के श्रेणी

Class of Voucher – II

वाऊचर सं0

Voucher No 00032

वर्गीकरण कूट CLASSIFICATION CODE	प्राप्तियों RECEIPTS		वर्गीकरण कूट CLASSIFICATION CODE	प्रभार CHARGES	
	प्रा0 (1) R --- (1)	रू प्रा0(2) MR ---(2)		प्रा0 (3) C ---- (3)	रू प्रा0(4) MC ---(4)
	रू0Rsपै0P	रू0Rsपै0P		रू0Rsपै0P	रू0Rsपै0P
000100 08/017/05	2000 00		00/020/80	59820000 00	
000101 08/017/05	6600000 00				
000128 08/017/05	1703000 00				
000126 08/017/05	130000 00				
000105 08/017/05	48062000 00				
000117 08/017/05	3323000 00				
TOTAL	59820000 00		TOTAL	59820000 00	

In adjustment of MRO number no 503/14 dt. 07/11/2014 for Rs. 59820000 (Rupees Five crores ninety eight lakhs twenty thousand only) pertaining to the deposit of receipt of supply of Arms to different State Police Units vide OFB letter no 016/MHA/PM/14-15/P&P dt. 17/11/2014.

(Auth: Para 961 OM Part VI – Issues to Ministry of Home Affairs (Example given below))

(b) Shri Chandravarkar is not eligible for drawal of the enhanced rate of Transport Allowance. Such non-functional upgradation does not allow for enhanced rate of Transport Allowance @Rs. 7000/- + DA. The facility for Transport Allowance at the enhanced rate is available only to officers who are eligible for use of official car in terms of the O.M. no. 20(5)-E.II(A)/93 dt. 28-01-1994 and who opt for the same. Shri Chandravarkar is eligible for Transport Allowance at the rate of Rs. 3200 + DA thereon.

(Auth: O.M. dated 05-03-2009)