

# **INDEX**

## **Model Answer**

### **SAS PART-II Examination (Second Special Chance)**

**April, 2009**

<b>PAPER</b>	<b>Page Numbers</b>
<b>PAPER-VIII</b>	<b>1-10</b>
<b>PAPER-IX Theory Portion</b>	<b>11-13</b>

**Defence Accounts Department**  
**SECOND SPECIAL CHANCE - S.A.S. EXAMINATION – PART II (NEW SYLLABUS)**  
**APRIL, 2009**

**PAPER VIII – (QUALIFYING PAPER)**  
**SUBJECT: OFFICE COMMUNICATION**

Time Allowed: 3 Hours

Total Marks : 150

**Note:-**

(1) This is a qualifying paper only in which a candidate has to compulsorily secure 60 marks. Marks secured in this paper will neither be counted in the aggregate marks nor will be added in total marks secured in other papers.

(2) Four (4) questions are to be answered by the candidates out of 6 questions.

(3) **Question No.1 is compulsory** carrying 40 marks. 5 and 10 marks are reserved for title and summary of points respectively and 25 marks for précis proper.

(4) Question No.2 is also compulsory carrying 40 marks.

(5) Candidates are to attempt 2 questions out of questions set at Serial No.3 to 6. Each question carries 35 marks, the total being 70 marks (35 x 2).

**Q.1.** Make a précis of the correspondence marked I to IV. Also, suggest a suitable title, and give a summary of points. **(40 Marks)**

' I '

**OFFICE OF THE JCF&A(FYS), ACCOUNTS OFFICE, O.F.KHAMARIA**

No.G/37/X

Dated 25.10.2005

To,

The CFA(Fys)  
Vehicle Factory,  
Jabalpur.

**Sub: Permission to avail medical equipments viz.Oxygen Concentrator and Jet Nebulizer.**

1. Mr.X, SA, vide his application dated 16.8.2005 has intimated that his wife has been suffering from acute respiratory disease for a long time. On 2.11.2004 she was admitted in Jaslok Hospital, Mumbai where she was diagnosed as "Progressive Pulmonary Fibrosis ILD (Intestinal Lung Disease) with Hypoxic respiratory failure". She requires long term domicile oxygen there along with inhaled nebulized respiratory medications. From February, 2005, she has been receiving treatment under Dr.K.Vijay Bhaskar MD(Med.) DM Pul Sigma Hospital, Secunderabad who has asked to procure an Oxygen Concentrator and Jet Nebulizer for her regular use at home as she requires continuous treatment for life time.

The matter regarding admissibility in audit of availing in audit of availing of medical equipment as stated above was taken up with the local CGHS authorities who in turn have referred the matter to CGHS, HQ, Nirman Bhawan, New Delhi for necessary directives.

In view of the above, it is requested to take up the matter with the CGHS HQ, New Delhi for providing the medical equipment Oxygen Concentrator and Jet Nebulizer. All relevant connected documents are enclosed herewith.

JCF&A i/c has seen.

Encl.: As above

Sd/-

Sr. Accounts Officer(Fys)

**'II'**

**OFFICE OF THE CONTROLLER OF FINANCE AND ACCOUNTS(FYS),  
VEHICLE FACTORY, JABALPUR**

CAS/310/MED/Corr./X

Dated 31.10.2005

To,

The JCA(Fys)  
Accounts Office  
OF Khamaria, Jabalpur.

**Sub: Permission for availing medical equipment viz.Oxygen Concentrator and Jet Nabalizer.**

**Ref: AO OFK letter no.G/37/X dated 25.10.2005.**

Since the matter has already been taken up by the local CGHS authorities with the CGHS HQ, New Delhi, the individual may please be asked to wait for the directives from the CGHS Headquarters.

As requested in your letter the matter is being taken up suitably with the CGHS authorities at this end as well.

Application along with documents is returned herewith.

Sd/-

Sr. Accounts Officer(CAS)

**'III'**

**OFFICE OF THE CONTROLLER OF FINANCE AND ACCOUNTS(FYS),  
VEHICLE FACTORY, JABALPUR**

CAS/310/MED/Corr./X

Dated 3.11.2005

To,

The Jt. Director  
CGHS, Napier Town,  
Jabalpur.

**Sub: Permission for availing medical equipment viz.Oxygen Concentrator and Jet Nabalizer.**

It has been intimated by Accounts Office, OF Khamaria that wife of Mr.X, SA, has been suffering from acute respiratory disease for a long time. On 2.11.2004 she was admitted in Jaslok Hospital, Mumbai where she was diagnosed as "Progressive Pulmonary Fibrosis ILD (Intestinal Lung Disease) with Hypoxic respiratory failure". She requires long term domicile oxygen therapy along with inhaled Nebulized respiratory medications. From February, 2005, she has been receiving treatment under Dr. K. Vijay Bhaskar MD (Med.) DM Pul Sigma Hospital, Secunderabad who has asked to procure an Oxygen Concentrator and Jet Nebulizer for her regular use at home as she requires continuous treatment for life time.

Accounts Office of Khamaria has informed that the matter regarding availing of medical equipment as stated above was taken up with your office and it has in turn been referred to CGHS HQ, Nirman Bhawan, New Delhi for necessary directive.

Please intimate the status of the case so that, if need be, the matter can be taken up with the CGHS HQ, New Delhi at this end also.

An early response is requested.

Sd/-

Sr. Accounts Officer(CAS)

Copy to:

The JCFA(Fys),  
Accounts Office of  
Khamaria

For information w.r.t. his letter No.G/37/X dated 25.10.2005  
Encl.: Copies of documents

Sd/-

Sr. Accounts Officer(CAS)

**'IV'**  
**Joint Director, CGHS, Jabalpur**

No.6-8/05/Estt./CGHS/Jab

Dated 30.11.2005

To,  
The Sr. Accounts Officer,  
O/o the CFA(Fys)  
Accounts Office, Vehicle Factory, Jabalpur.

**Sub: Availing the Oxygen supply by the patient at residence.**

Sir,

Please refer your letter No.CAS/310/MED/Corr./X dated 3.11.2005 on the above subject. The case had been referred to the Directorate Health Services. According to the letter received from Directorate Health Services, the patient can be issued on the recommendations of the specialist the facility of B-type (1.5) Oxygen Cylinder for which the patient will have to deposit a security of Rs.5,500 in this office. Refilling of the cylinder will be done on payment of Rs.80 per B-type cylinder for which the patient will have to submit the bills duly verified by the treating doctor, apart from other necessary formalities for refilling. The above rate of refilling has been provided by Shri Guru Carbide and Chemicals (P) Ltd., Raddi Chowki, Gohalpur, Jabalpur.

The security deposit will be for at least one year which can be in the form of a Bank F.D. pledged in the name of Jt. Director, CGHS, Jabalpur. Duly verified bills will be produced by the patient in this office and these bills will be paid by the department after counter signature in this office. The sole responsibility of maintenance of the cylinder will be of the concerned patient and no wear and tear or loss will be accepted.

Sd/-

Jt. Director  
CGHS

Copy for information:

Sr.Accounts Officer, JCFA(Fys), AO, of Khamaria: w.r.t. their letter No. Gen./37/CGHS/Khamaria, dated 25.10.2005 with an advice to consider patient's request based on the clarification given below.

Sd/-

Jt. Director  
CGHS

### **PRECIS**

The case relates to an issue regarding admissibility in audit of a medical equipment, that is, Oxygen Concentrator and Jet Nebulizer. The patient, who is wife of a SA in AO, OF Khamaria, had been advised by the doctor for its continuous use even at home as a treatment of Intestinal Lung disease. The AO, OFK referred the matter on 25/10/05 to the local CGHS office asking if this was admissible in audit. The CGHS office referred it further to the Dte. Health Services, New Delhi.

Having known the above from AO, OFK, the CFA(Fys) inquired the local CGHS to intimate status of the case. The CFA(Fys) also asked the AO to await the decision from CGHS to regulate the claim.

Subsequently the CGHS office in their letter No.6-8/05-estt/CGHS/Jab dated 30.11.05 conveyed to the CFA(Fys) the decision obtained by them from their Headquarters. Accordingly, they intimated that based on recommendation of the specialist, the facility of B-type (1.5) oxygen cylinder on depositing of an annual security of Rs.5,500 was admissible, and refilling of this cylinder would

be allowed @ Rs.80. They also intimated this decision to AO, OFK w.r.t. their letter dated 25.10.05 for admitting medical claim accordingly after countersignature thereon in the CGHS office.

Title: Clarification on Admissibility of a Medical Equipment

**Summary of Points :**

One SA of AO, OF, Khamaria applied for permission for procurement of Oxygen Concentrator and Jet Nebulizer as advised by the treating doctor to his wife.

2. The AO, OF, Khamaria referred on 25.10.05 the matter to local CGHS for clarification if this equipment was admissible in audit.

3. The CGHS referred it further to their Hqrs in Delhi.

4. The CFA(Fys) also pursued the matter with the local CGHS.

5. Finally the local CGHS in their letter dated 30.11.05 conveyed to the CFA(Fys) the decision they obtained from their Hqrs. endorsing a copy to AO, OF Khamaria.

6. As per clarification, the equipment was admissible against an annual S D of Rs.5,500 and refilling thereof was allowed on payment of Rs.80 per cylinder.

7. The CGHS office also advised that the medical bills would require their countersignature before admitting them in audit.

**Q.2.**

Mr. X was employed as Sr. Auditor in the Defence Accounts Department. He died in harness on 2.2.2002 while in service. The son of the deceased, Mr.Y had requested in his application dated 30.4.2002 for appointment on compassionate ground in the department. The Board of Officers considering size of his family, present shelter, terminal benefit: Rs.5,45,200; Pension Rs.2,175 (normal), Rs.3,550 (enhanced) + DA, etc., opined that case of Mr.Y does not deserve for compassionate appointment. His request was considered by the Competent Authority with reference to views of the Board of Officers and the relevant Government orders but was not acceded to. Aggrieved by this, Mr.Y filed an O.A. No. Nil/2007 at CAT Allahabad. The CAT passed the verdict directing the respondent to consider and decide the representation of the applicant by passing a speaking and reasoned order. Assuming you as SO(A)(AN) draft a Speaking Order from Principal CDA.

**(40 Marks)**

**Ans**

**Principal Controller of Defence Accounts  
Allahabad**

No:.....

Date .....

**ORDER**

Late Mr.X was employed as Sr. Auditor in this Organization. He died in harness in 2.2.02 while in service. The son of the deceased, Mr.Y had requested

in his application dated 30.4.02 for appointment on compassionate ground in the Department.

His request vide application dated 30.4.02 for appointment on compassionate ground was considered by the Competent Authority with reference to the opinion of the Board of Officers and the Govt. Orders on the subject.

The objective of granting compassionate appointment to a dependent family member of a Govt. servant, who dies in harness, leaving his family without any means of livelihood, is to relieve the family of the Govt. servant concerned from financial destitution and penury immediately after the death. However, it is noticed that the widow is receiving the family pension of Rs.2,175 (Normal Rate)/Rs.3550 (Enhanced Rate) + DA thereon per month. She also received a sum of Rs.545200/- as terminal benefits after the death of the government servant.

It is to note that the compassionate appointment is made on the availability of vacancy being available within a ceiling of 5% vacancies meant for the purpose.

In the light of the above, the request of Mr.Y for compassionate appointment in this Department was considered by the Board of Officers with due sympathy but rejected being a non-deserving one.

The undersigned has carefully considered the matter in compliance to the judgment delivered on O.A. No.Nil/2007. In view of the position brought out above the undersigned finds no reason to interfere with the decision already conveyed to him. Hence his request for appointment on compassionate ground cannot be acceded to.

-sd-

**Principal Controller of Defence Accounts**

**Q.3.** GO(AN) in a CDA office has observed that there is laxity in regard to punctuality amongst staff and officers of the office. Draft a circular from GO(AN) for all sections of the CDA office with a view to reinforce the punctuality in attendance and general discipline in working.

**(35 Marks)**

**Ans:**

**CIRCULAR**

No...  
Controller of Defence Accounts,  
ABC place.  
Date...

To  
All Sections-in-charge

**Sub: Punctuality in attendance**

Of late, it has been observed that the staff serving in this office is not adhering to normal hours of attendance, viz., from 9.00 a.m. to 5.30 p.m.

Random checks reveal that not only the staff but even officers at the supervisory level are arriving late in the morning and leaving office early. This is in contravention of the provisions of Office Manual Pt. I, which enjoins upon every member of the establishment to be not merely in office but also at work in his seat during office hours. Besides, lunch timings are also not being strictly observed from 13.30 hours to 14.00 hours. This has been viewed with concern.

It is, therefore, imperative that officers at the supervisory level maintain proper office timings, inter alia, ensuring that the staff under them scrupulously adheres to the office hours.

The contents of this circular may be brought to the notice of all and any violation will invite appropriate disciplinary action.

**XYZ**  
**Dy. CDA(AN)**

**Q.4.** The CDA had approved a proposal from a sub-office for placement of supply order valuing Rs.1,10,000 for purchase of furniture on Limited Tender Enquiry basis. Instead of issuing supply order to the supplier, the sub-office sent further proposal for re-tendering this case stating that they have explored one more vendor who has quoted Rs.1,10,500. The plea of the sub-office for re-tendering is that the re-tendering will enhance the competition.

As an SO(A) draft an Office Note for decision of the CDA evaluating the new proposal based on the Para 4.18 of DPM-2006 on re-tendering which stipulated as under:

**Para 4.18 of (DPM-2006)**

"Re-tendering may be considered under the following circumstances:-

- (a) Offer does not conform to essential specification.
- (b) Wherever there are major changes in specification and quantity which may have considerable impact on the price.
- (c) Prices quoted are unreasonably high with reference to the assessed price or there is evidence of a sudden slump in prices.
- (d) There may be cases when the lack of competition is due to restrictive specification".

**(35 Marks)**

**Ans:**

**Office Note**

No.....  
Controller of Defence Accounts  
ABC Place  
Date...

**Sub: Purchase of furniture on LTE basis - proposal for retendering.**

**Ref: Sub-office X letter no.... dated.....**

A proposal has been received from the sub-office X vide their letter cited under reference regarding re-tendering of the case related to purchase of furniture on LTE basis. They have stated that one more vendor has been explored and the inclusion of the same will enhance competition. They have obtained the quote from the newly explored firm which is Rs.1,10,500.



2. It may be mentioned that the proposal for placing the S.O valuing Rs.1,10,000 had been approved by this office vide office note dated.... The revised proposal has been examined in light of the Para 4.18 of the DPM-2006 (placed below), and the following has been found:

(i) None of the circumstances warranting retendering as mentioned in Para 4.18 of DPM-2006 exists in this case.

(ii)The Office X is unnecessarily delaying the case. The S.O. needs be placed immediately, lest the validity of the L-1 quote should expire.

(iii)The Office X should keep themselves abreast with the latest orders on the relevant subject to avoid such unnecessary correspondence.

3. Therefore, it is proposed to turn down the proposal with above instructions.

**SO(A)**

**AO**

**DCDA**

**CDA**

**Q.5.** Consequent upon implementation of 6th Central Pay Commission, the TA rules have undergone changes. Therefore, the PCA(Fys) issued clarification under their circular No.T/C/01/LX dated 3.12.2008 on audit of TA/DA bills. The relevant portion of this circular reads as : "all claims for daily allowance will be admitted only on production of the documentary evidence/receipts/vouchers, etc".

One Accounts Office has referred the matter to the CFA(Fys) asking whether a TA/DA claim can be admitted in audit as a one time measure allowing Daily Allowance on old pattern (prior to 6th CPC) where the individual was not aware of the new TA rules and, therefore, he did not collect any bill/voucher during temporary duty for the reimbursement.

Draft a letter from CFA(Fys) office to the Accounts Office clarifying whether or not the claim can be admitted on old DA pattern.

**(35 Marks)**

**Ans:**

No.....  
O/o the CFA(Fys)  
X Place,  
Date.....

To  
The Accounts Office  
ABC

**Sub: Audit of TA/DA Bills**  
**Ref: Your letter no... dated...**

The case related to TA/DA claims received under your letter cited under

reference has been examined.

2. It is stated that the clarification issued by the PCA(Fys) issued to all the Accounts Offices under their circular No.T/C/01/LX dated 3/12/08 on audit of TA/DA bills is very clear. The reimbursement of actual expenses incurred by a government servant on temporary duty are to be allowed within prescribed limit based on the documentary evidence produced by him/her. Daily allowance in monetary terms is no longer admissible to government servant on tour. Therefore, the old DA rates have ceased to be in vogue.

3. It is further stated that the Govt. has not issued any relaxation/dispensation in respect of those who are not aware of these rules and, therefore, ignorance of these rules can not be used as an excuse for admitting unauthorized claims.

CFA(Fys) has seen.

.....  
Dy CFA(Fys)

**Q.6.** During CTC (Controller's Training Committee) meeting, the CDA realized that the training activity is not being taken as a serious one. Frequent instances of last-minute cancellation of nominations, repetition of the same nominees, casual feedbacks from participants, etc. show that no adequate importance is being given to the training.

Draft a letter from CDA to all the Officers-in-charge of all the sub-offices bringing out importance of training and instructing them to pay adequate attention to this activity.

**(35 Marks)**

**Ans:**

No.....  
O/o the CDA,  
X Place.  
Date.....

To  
Shri .....  
DCDA/ACDA in-charge,  
Accounts Office.  
...Place.

**Sub: Training Activities**

During last CTC (Controller's Training Committee) meeting held on ....., where most of our heads of the offices were also present, it was realized that the training activities in our organization are not up to the desired level. Frequent instances were noted where last-minute cancellations of nominations have been recommended by the heads of the offices leading to wastage of the training slots. Not only in case of in-house training but it has been reported by the Director, RTC during last RAC meeting in case of training at the RTC.

Instances of repetition of the same nominees is another concerning matter. Training a few ignoring others is not the purpose of our Training and Development Policy. Objective approach, not the subjective one (as seems to be the case presently), is a must if we want to be called as a 'Learning Organization'.

During the CTC meeting some of the training feedbacks provided by the participants in various in-house courses had also been reviewed. The casual manner in which the feedbacks have been given by the participants shown that no adequate importance is being given to the training.

It is felt that objective of the training is yet to be understood by our organization. Efficiency, performance and manners of Govt./Public Sector, in general, have been under question since last few decades. We as Govt. sector have to prove ourselves through various reforms and by changing with time. And, needless to say, **training is one of the most effective tools** by which we can develop our human resource to keep pace with the changing working environment and need of customers. The training sharpens skills of staff and officers to enable them to discharge their responsibilities efficiently and proficiently.

Therefore, it is requested to streamline your system related to nominations of officials for training with a view to avail of the training initiatives taken in the department to its maximum. Take personal initiative to help staff and officers realize importance of training. Should there be a need to cancel any nomination for training it should be done well in time nominating someone else to avoid wastage of slot. Proper record-keeping of the nominations for various courses is very important to check repetitions of the same employees. Benefit of training should reach the maximum employees.

An early action on the above needs be taken by you, and the report on action so taken should reach this office within a fortnight.

.....  
Controller of Defence Accounts

**Defence Accounts Department**  
**SECOND SPECIAL CHANCE - S.A.S. EXAMINATION – PART II (NEW SYLLABUS)**  
**APRIL, 2009**

**PAPER IX - THEORY PORTION**  
**SUBJECT: FUNDAMENTALS OF ELECTRONIC DATA PROCESSING**

Time Allowed: 1½ Hours

Max. Marks : 60

**Note:-**

(1) This is a qualifying paper only. Marks secured in this paper will neither be counted in the aggregate marks nor will be added in total marks secured in other papers. The paper has two parts - Theory portion and Practical portion.

(2) Candidates are to answer 6 questions out of 8 questions from this portion. Each question will carry 10 marks. All answer should be specific and concise.

(3) While computing marks for the paper, the marks obtained in Practical portion shall be combined together.

(4) Candidates are to secure 30 marks to qualify from this portion.

---

**Q.1.** What is meant by "data processing" and what does it involve?

**(10 Marks)**

**Ans.** Data processing is a series of actions or operations that converts data into meaningful information. It broadly consists of capturing input data, manipulating or processing it and producing output information.

Just as a manufacturing process transforms raw materials into finished product, data processing transforms raw data into information.

**Q.2.** Indicate whether the following statements are true or false:

**(2x5=10 Marks)**

- (a) A high level language can be understood by a computer without using a translation.
- (b) An assembly language is a third generation high level language.
- (c) Programs available in CD-ROMs are always "virus" free.
- (d) Even though the power supply is on, the RAM may lose its stored information due to virus.
- (e) The machine languages of all computers are identical.

**Ans.** (a) False.  
(b) False.  
(c) False.  
(d) True.  
(e) False.

**Q.3.** (a) Name any five operating systems.

**(5 Marks)**

(b) Name any five programming languages. **(5 Marks)**

- Ans.** (a) UNIX, LINUX, MS-DOS, MS-WINDOWS, Windows NT, Vista etc.  
(b) Fortran, COBOL, PASCAL, BASIC, ALGOL, PL/1, C, C++, JAVA etc.

**Q.4.** (a) What are passwords and why are they necessary? **(5 Marks)**

(b) Why is it necessary to have anti-virus software on computer? **(5 Marks)**

**Ans:** (a) A password is a set of alphanumeric digits assigned to an individual or a group of individuals that must be input before access to a computer system or a set of computer resources (like files/programs) is granted. Passwords are necessary to safeguard against unauthorized access and consequential damage.

(b) Computer viruses (which are small blocks of coded instruction that obtain control of computer's CPU and direct it to perform unusual and often destructive actions) spread through floppies, pendrives, e-mails, internet downloads etc. and damage programs and files. Anti-virus software detects the presence of such viruses and removes them from the computer and its files/programs. In the absence of anti-virus software, such viruses can attack and damage the computer and its contents.

**Q.5.** Explain the following terms : **(2x5=10 Marks)**

(a) Computer Graphics

(b) Pixel

**Ans.** (a) Computer graphics deal with generation, representation, storage and retrieval, manipulation and display/ print of pictures/ drawings/ graph etc with a computer. Graphics is an important of multimedia because a picture/ drawing is a powerful way to illustrate information.

(b) Pixel is the short form of picture element. Images (pictures and photographs in computer graphics are composed of collection of pixels. Pixels of an image are arranged as a two-dimensional matrix, which is called image resolution. The higher the number of pixels of an image, the greater will be the resolution or clarity.

**Q.6.** What do the following abbreviations stand for : **(5x2=10 Marks)**

(i) WAN

(ii) ISDN

(iii) VAN

(iv) NICNET

(v) WLAN

**Ans.** (i) Wide Area Network

(ii) Integrated Services Digital Network

(iii) Value Added Network

(iv) National Informatics Centre's NETWORK

(v) Wireless Local Area Network

**Q.7** (a) While working on the Windows PC, you notice after sometime that you have wrongly deleted one of the important files. What would you do? **(5 Marks)**

(b) While working on document, you selected a paragraph and deleted it. Before doing anything else you realize the mistake. What should you do? **(5 Marks)**

**Ans.** (a) Files etc. deleted from disk drives are not actually deleted but transferred to Recycle Bin. Therefore, the file can be recovered from Recycle Bin by the following steps; Open the Recycle Bin, select the file to be recovered, click on File menu and choose Restore.

(b) Since the mistake of deletion of paragraph has been detected immediately, the "undo" button on the standard toolbar can be used to restore the deleted paragraph.

**Q.8.** Indicate whether the following statements are true or false : **(5x2=10 Marks)**

(a) A file can contain a program or a document or a photograph or music.

(b) Files must be contained in folders.

(c) When all files in a folder are deleted, the folder is automatically deleted.

(d) You cannot rename icon representing "My Computer".

(e) On clicking the "Minimize" button of a Window, the program in it continues to run.

**Ans.** (a) True

(b) False

(c) False

(d) False

(e) True