

PRELIMINARY TEST FOR ADMISSION TO SAS PART-I EXAMINATION- 2007

PAPER-I

Question Booklet No.

Please fill in the following information:

Duration: 150 Minutes

Total Marks: 150

Roll No

Answer Sheet No

Name of the Candidate

Signature of the Candidate

Signature of Invigilator

Signature of the Conducting Officer

TEST BOOKLET

	Tick (√)	Number of Pages
Common to all candidates	Tick (√)	

PLEASE READ INSTRUCTIONS ON THE BACK COVER CAREFULLY.

DO NOT OPEN THE SEAL UNTIL ASKED TO DO SO.

Please handover this booklet and your answer sheet to the invigilator at the end of the Examination.

PAPER-1

GENERAL PRINCIPLES AND PROCEDURES OF ACCOUNTS & AUDIT (INCLUDING GENERAL ORGANISATION OF ARMED FORCES)

What is the maximum pay scale upto which stagnation increment is admissible ?

- (A) Rs. 18,400
- (B) Rs. 26,000
- (C) Rs. 22,400
- (D) Rs. 14,300

Answer: C

3. Payment made in satisfaction of a Court decree is known as

- (A) Court Expenditure
- (B) Voted Expenditure
- (C) Charged Expenditure
- (D) Infructuous Expenditure

Answer: C

5. Who is the Top Level Budget Holder (TLBH) of Army under the New Financial Management Strategy ?

- (A) Chief of Army Staff
- (B) Vice Chief of Army Staff
- (C) Deputy Chief of Army Staff
- (D) None of the above

Answer: B

7. How many months before retirement (on normal superannuation) GP Fund Subscription of a Govt. employee is stopped ?

2. Who is responsible for preparation of Appropriation Accounts of Defence Services and its submission to Comptroller and Auditor General of India ?

- (A) Defence Secretary
- (B) Secretary Defence(Finance)
- (C) CGDA
- (D) CGA

Answer: B

4. What is the full form of IRLA ?

- (A) Intermediate Running Ledger Account
- (B) Immediate Running Ledger Account
- (C) Individual Running Ledger Account
- (D) Internal Running Ledger Account

Answer: C

6. The IRLAs of Army Officers maintained by the CDA(O) are subject to an internal post audit in respect of entitlements and disbursements to the extent to ten percent check on

- (A) Monthly basis
- (B) Quarterly basis
- (C) Half yearly basis
- (D) Yearly basis

Answer: B

8. What does ECS payment stand for ?

- (A) One month
- (B) Three months
- (C) Six months
- (D) Nine months

Answer: B

9. Which Section receives the duplicate copy of the MRO ?

- (A) Concerned Audit Section
- (B) Account Section
- (C) Administration Section
- (D) Record Section

Answer: B

11. What are the rates of House Rent Allowance (w.e.f 01.08.97) for 'A' class classified cities ?

- (A) 5%
- (B) 7.5%
- (C) 15%
- (D) 30%

Answer: C

13. Who is the Chief Accounting Authority for all transactions of Canteen Stores Department (CSD)

- (A) Secretary Defence(Finance)
- (B) Defence Secretary
- (C) CGDA
- (D) CDA(CSD)

Answer: B

- (A) Electronic Cash Scheme
- (B) Electronic Clearing Scheme
- (C) Electronics Clearance Sheme
- (D) None of the above

Answer: B

10. What is the maximum weightage in terms of number of years which will be added to the qualifying service of an employee who opts for voluntary retirement from service after rendering 25 years of qualifying service ?

- (A) Three years
- (B) Eight years
- (C) Five years
- (D) Six Years

Answer: C

12. What is the maximum number of financial up gradations permissible under ACP(Assured Career Progression) Scheme ?

- (A) One
- (B) Two
- (C) Three
- (D) Four

Answer: B

14. The entitlements for carriage of personal effects on transfer for pay range of Rs. 8,000 and above but less than Rs. 16,400 is

- (A) Full four wheeler wagon or 6,000 kg by goods or one single container
- (B) Full four wheeler wagon or 6,000 Kg by goods for one double container
- (C) 3,000 kg by train
- (D) None of the above

Answer: A

15. What is the prescribed time limit for submission of the medical claims after completion of treatment ?
- (A) Within one year
 - (B) Within six months
 - (C) Within three months
 - (D) There is no time limit

Answer: C

17. How many digits are there in a DID Schedule Number ?
- (A) 7
 - (B) 15
 - (C) 8
 - (D) 12

Answer: B

19. Who is the Head of the Defence Accounts Department?
- (A) CGDA
 - (B) Secretary Defence(Finance)
 - (C) C& AG
 - (D) Defence Secretary

Answer: A

21. What is the pay range above which an officer is entitled for travel on LTC journey by Air ?
- (A) Rs. 16,400 and above
 - (B) Rs. 8,000 to Rs. 16,400
 - (C) Rs. 22,400 and above

16. Under which rule cases for major penalty are initiated ?
- (A) Rule 3 of CCS(CCA) Rules
 - (B) Rule 16 of CCS (CCA) Rules
 - (C) Rules 14 of CCS(CCA) Rules
 - (D) Rule 14 of CCS(Conduct) Rules

Answer: C

18. Which of the following reasons for withdrawal from GP Fund requires the eligibility condition of completion of 15 years of service or within 10 years before the date of superannuation which ever is earlier ?
- (A) Building or acquiring a ready built flat.
 - (B) Purchasing consumer durable like T.V, VCR, Washing Machine, Computers etc.
 - (C) Purchasing a house site
 - (D) Renovating ancestral house

Answer: B

20. When no advance is taken for LTC, the claim should be submitted within how many months of the date of completion of return journey?
- (A) Two months
 - (B) Three months
 - (C) One month
 - (D) No limit

Answer: B

22. What will be the pension entitlement of an individual whose average emoluments for the purpose of pension is Rs. 18,000 and qualifying service 22 years ?
- (A) Rs. 12,000
 - (B) Rs. 6,000
 - (C) Rs. 9,000

(D) Rs. 18,400 and above

Answer: D

23. What does Major head 4076 pertain to ?

- (A) Revenue Expenditure of Defence
- (B) Capital Expenditure of Defence
- (C) MES Expenditure
- (D) R&D Expenditure

Answer: B

25. Which of the following elements is included in the definition of pay of calculating leave encashment ?

- (A) House Rent Allowance
- (B) Dearness Allowance
- (C) City Compensatory Allowance
- (D) Transport Allowance

Answer: B

27. Who carries out the post audit of the TA/DA, Pay and Office contingent bill of the office of PCDA(P) Allahabad ?

- (A) PCDA NC Jammu
- (B) PCDA, New Delhi
- (C) CDA, Patna
- (D) CGDA

Answer: C

29. The Pay Accounts of Army Officers proceeding abroad on course of instructions are maintained by

- (A) CDA(O)
- (B) High Commissioner of India
- (C) CGDA
- (D) None of the above

Answer: A

(D) None of the above

Answer: B

24. What is the retention period of "Subject Files ?

- (A) 30 Years
- (B) 20 Years
- (C) 15 Years
- (D) 35 Years

Answer: D

26. What is the mode of settlement of transactions between DGS&D and Defence ?

- (A) Book adjustment through RBI C.A.S. Nagpur
- (B) Cash settlement
- (C) Issue of cheque
- (D) None of the above

Answer: A

28. What is the quantum of Composite Transfer Grant in case of transfer within the same city involving change of residence ?

- (A) No Composite Transfer Grant admissible
- (B) One month's basic pay
- (C) One third of one month's Basic Pay
- (D) Half of one month's Basic Pay

Answer: C

30. A person has rendered a qualifying service of 32 years. What is the quantum of gratuity admissible to him at the time of retirement ?

- (A) 32 times the emoluments
- (B) 16 times of the emoluments
- (C) 16½ times the emoluments
- (D) Fixed amount of Rs. 3.5 lakhs

Answer: B

31. What is the maximum portion of monthly pension that a civilian employee can commute ?

- (A) 30%
- (B) 50%
- (C) 60%
- (D) 40%

Answer: D

33. Which among the following major penalty is a disqualification for future employment under the Govt. ?

- (A) Removal from service
- (B) Dismissal from service
- (C) Compulsory retirement
- (D) Reduction to a lower time scale of pay/grade

Answer: B

35. The Power of re-appropriation between the subheads within the minor head under each demand can be ordered by

- (A) Controller General of Defence Accounts
- (B) Controller General of Accounts
- (C) Ministry of Defence
- (D) CDA/PCDA

Answer: C

37. Defence Exchange Account is operated for adjustment of certain types of transactions between

- (A) Two Principal controllers/Controllers

32. Which of the following types of payments cannot be made on the basis of an authorization letter and a receipt on behalf of a DAD employee to another individual ?

- (A) Regular Pay and Allowance
- (B) Final payment of GP Fund accumulation
- (C) GP Fund advance
- (D) Festival advance

Answer: B

34. The pay and Allowances for the month of March are booked to

- (A) The accounts of the same financial year
- (B) The March Supplementary accounts of the same financial year
- (C) The March Supplementary Correction accounts of the same financial year.
- (D) The accounts of the next financial year

Answer: D

36. Under Official Language Act the name plate of an officer in the Defence Accounts Department located in Kolkata may be in

- (A) Hindi only
- (B) English only
- (C) English or Hindi
- (D) Both in Hindi and English

Answer: D

38. When original copies of the MROs are received in Audit Section the relevant service head is credited. Which head is debited while preparing the PM ?

- (A) 0/020/81

- (B) A Principal Controller/
Controller and Civil Ministry
- (C) A Principal Controller/
Controller and DGS&D
- (D) Ministry of Defence and the
Employment Exchange

Answer: A

39. Generally what is the quantum of amount available in the "Vote on Account"
- (A) One third of the expenditure included in the budget estimates for the year
 - (B) One sixth of the expenditure included in the budget estimates for the year
 - (C) Half of the expenditure included in the budget estimates for the year
 - (D) Three fourth of the expenditure included in the budget estimates for the year.

Answer: B

41. What action is required to be taken on a DID Schedule received in a Responding Controller's office in respect of the items which are not adjustable in his books wholly or partly ?
- (A) The DID Schdule will be returned to the originating controller
 - (B) Will be responded to in full in the first instance and re-debited or re-credited, rejecting the whole or a part of the amount as the case may require.
 - (C) Will be acknowledged and filed with-out taking any action
 - (D) None of the above

Answer: B

43. The term "Age next birthday" is relevant in the context of
- (A) Grant of annual increment

- (B) 0/020/61
- (C) 0/021/00
- (D) 9/020/80

Answer: D

40. According to MOD, Capital items are classified as those
- (A) Having a unit price of Rs. 2 lakhs and above and a life-span of 7 years or more
 - (B) Having a unit price of Rs. 20 lakhs and above and a life-span of 10 years or more
 - (C) Having a unit price of Rs. 10 lakhs and above and a life-span of 7 years or more
 - (D) Having a unit price of Rs. 10 lakhs and above and a life - spam of 5 years or more

Answer: C

42. Who sanctions pensionary benefits in respect of the GREF officers and personnel ?

- (A) CDA(Border Roads) New Delhi
- (B) PAO, GREF, Pune

(C) PCDA(Pension), Allahabad

(D) PAO Ministry of Road Transport and Highways

Answer: C

44. PPOs of civilian employees are sent

- (A) Directly to the pension disbursing authority

- (B) Entry into government service
- (C) Commutation of Pension
- (D) All the above

Answer: C

45. Which office deals with payment of Tanks imported from Russia ?
- (A) PCDA, New Delhi
 - (B) PAO DGS &D
 - (C) PCDA Central Command, Lucknow
 - (D) PCDA R&D, New Delhi

Answer: A

47. Which item of work is NOT dealt with by 'M' Section of a Regional PCDA/CDA's office ?
- (A) ATG
 - (B) ETG
 - (C) ACG
 - (D) Cash Assignment

Answer: D

49. CILQ expands as
- (A) Compensatory Income for lack of Quarters
 - (B) Compensation in Lower Quarters
 - (C) Compensation in lieu of Quarters
 - (D) None of the above

Answer: C

51. IRLA of Army Officers is closed by CDA(O)

- (B) Directly to the pensioner
- (C) To the Head of the office concerned
- (D) None of the above

Answer: C

46. Which of the following is NOT within the purview of local audit conducted by DAD ?
- (A) AFMC
 - (B) Military Hospital
 - (C) NCC
 - (D) Regimental Fund of the Unit

Answer: D

48. Consolidated Punching Media are prepared by AAO GE
- (A) On a daily basis
 - (B) On a weekly basis
 - (C) On a fortnightly basis
 - (D) None of the above

Answer: D

50. The maximum amount of Encashment of Earned Leave for a Central Govt. employee admissible at time of retirement is
- (A) 300 days
 - (B) 265 days
 - (C) 240 days
 - (D) 200 days

Answer: A

52. As per revised delegation of financial powers issued under Govt. of India, MOD No. A/89591/FP-1/1974/2006/D(GS-I) dated 26.07.06 the delegation of financial powers to Army authorities for Revenue procurements have been contained in

- (A) Every month
- (B) Every two months
- (C) Every three months
- (D) None of the above

Answer: A

53. Air Force Central Accounts Office is a service organization under the administrative control of

- (A) PCDA(Air Force), Dehradun
- (B) Ministry of Defence
- (C) Air Headquarters
- (D) CGDA

Answer: C

55. Which is NOT a part of classification structure of Government Accounts ?

- (A) Major head
- (B) Minor head
- (C) Sub-head
- (D) Over head

Answer: D

57. Maximum amount of Immediate Relief that can be sanctioned to the family of an employee who dies in service is

- (A) Rs. 10,000
- (B) Rs. 5,000
- (C) 8,000
- (D) None of the above

Answer: C

59. The minimum qualifying service required for seeking voluntary retirement is

- (A) 15 Years
- (B) 20 Years
- (C) 25 Years

- (A) 22 Schedules
- (B) 23 Schedules
- (C) 21 Schedules
- (D) 20 Schedules

Answer: A

54. What is the name of the compilation where data of all Punching Medium prepared during the month are reflected ?

- (A) All India Compilation
- (B) Sectional Compilation
- (C) Book Compilation
- (D) All the above

Answer: B

56. What is the total number of major penalties as per CCS(CCA) Rules ?

- (A) Three
- (B) Six
- (C) Five
- (D) None of the above

Answer: C

58. Which of the following is a interest free advance ?

- (A) Advance of pay on transfer
- (B) Advance of TA on tour
- (C) Festival advance
- (D) All the above

Answer: D

60. The term AHSP means

- (A) Authorized Holders of Secret Patents
- (B) Authority Holding Sealed Particulars
- (C) Agency Holding Secret Powers

(D) At any time

Answer: B

61. Liquidated Damages are recovered for
- (A) Poor quality of material supplied
 - (B) When stores are damaged due to rain
 - (C) Less quantity of material supplied
 - (D) Delay in supply of the material beyond the delivery period

Answer: D

63. Transfer Entries are
- (A) Made in the Service Book
 - (B) Made in the Cash Book
 - (C) Made in DO Part II in the event of inter-command transfer
 - (D) Made to transfer an item from one head of account to another

Answer: D

65. Every Group 'C' Government servant is required report to the prescribed authority every transaction concerning movable property owned or held by him either in his own name or in the name of a member of his family, if the value of such property exceeds:

- (A) Rs. 1,00,000
- (B) Rs. 75,000
- (C) Rs. 10,000
- (D) Rs. 15,000

Answer: D

(D) Army HQrs Special Powers

Answer: B

62. India's first unified tri service command is located at
- (A) Udhampur
 - (B) Pune
 - (C) Port Blair
 - (D) Goa

Answer: C

64. Which of the following is NOT a Standing Committee of the Parliament ?
- (A) Public Accounts Committee
 - (B) Estimate Committee
 - (C) Committee on Public Undertaking
 - (D) Indian Council of Medical Research

Answer: D

66. Which of the following statement is true ?

- (A) Motor cycle advance is admissible only to those who are less than 25 years of age
- (B) Motor cycle advance is recoverable in not more than 200 installments
- (C) The amount of motor cycle advance admissible on the second occasion is less than the amount admissible on the first occasion.
- (D) Motor car advance is an interest free advance.

Answer: C

67. Monthly Expenditure Returns are submitted by the
- (A) Defence Secretary to the Cabinet Secretary
 - (B) AAO, GE to the Principal Controller/Controller
 - (C) By the Prime Minister to the Ledger of the Opposition in the Rajya Sabha.
 - (D) By Naval & Air Headquarters to the Army Headquarters.

Answer: B

69. The term PBOR stands for
- (A) People below officer rank
 - (B) Personnel below officer rank
 - (C) Pension bearing order and reports
 - (D) None of the above

Answer: B

71. What is the minimum amount of subscription recoverable towards GP Fund from pay of the government servant ?
- (A) 6% of the emoluments
 - (B) 8% of the emoluments
 - (C) 10% of the emoluments
 - (D) Any amount

Answer: A

73. What is the basic document on which the codified information required for compilation of accounts is entered ?
- (A) Punching medium
 - (B) Disbursement voucher
 - (C) Transaction sheet
 - (D) None of the above

Answer: A

68. Transfer between MES Offices or TBOs refer to transfer of
- (A) Staff from one MES office to another within the jurisdiction of the same Zonal Chief Engineer.
 - (B) Charges or Receipts from one MES formation to another within the same Defence Accounts Audit Area.
 - (C) Both (A) and (B)
 - (D) None of the above

Answer: B

70. What is the full form of MFAI ?
- (A) Major Financial & Accounting Irregularities
 - (B) Major Flaws in Accounting Irregularities
 - (C) Minor/Financial & Accounting Irregularities
 - (D) Minor Failures in Accounting and Inspection

Answer: A

72. Full Daily Allowance (DA) is admissible on temporary duty at out station upto
- (A) 200 days
 - (B) 190 days
 - (C) 180 days
 - (D) 170 days

Answer: C

74. The Annual Financial Statement is commonly known as
- (A) Appropriation Act
 - (B) Defence Service Estimates
 - (C) Budget
 - (D) Demand for Grant

Answer: C

75. Comptroller & Auditor General is appointed by
- (A) President of India
 - (B) Lieutenant Governor of Delhi
 - (C) Central Vigilance Commissioner
 - (D) Lok Sabha Speaker

Answer: A

77. Expenditure which under the provisions of the Constitution is subject to the Vote of the Legislature is known as
- (A) Voted Expenditure
 - (B) Charged Expenditure
 - (C) Miscellaneous Expenditure
 - (D) Contingent Expenditure

Answer: A

79. Which of the following sections deals with the preparation of Schedule - III ?
- (A) D Section
 - (B) AN Section
 - (C) M Section
 - (D) FA Section

Answer: A

81. FPTG stands for
- (A) Field Practice and Training Grant
 - (B) Full Pay and Travelling Grant
 - (C) Field Pay and Travelling Grant
 - (D) Full Practice and Travelling Grant

Answer: A

83. At the close of each financial year, all Deposits remaining unclaimed for how many years (with the exception of payment authorities issued in respect of Gorkha Personnel),

76. A Group 'C' post is a central civil post carrying a pay or a scale of pay with a maximum of not less than
- (A) Rs. 5,000 but less than Rs. 9,000
 - (B) Rs. 5,000 but less than Rs. 8,975
 - (C) Rs. 4,000 but less than Rs. 9,000
 - (D) Rs. 4,000 but less than Rs. 8,500

Answer: C

78. What is the prefix used for operation of RDR heads ?
- (A) 00
 - (B) 01
 - (C) 09
 - (D) 015

Answer: A

80. What is the periodicity of audit of accounts of Cantonment Board ?
- (A) Half yearly
 - (B) Quarterly
 - (C) Monthly
 - (D) Annually

Answer: D

82. What does UDFAMO stand for ?
- (A) Undisclosed Full Amount Money Order
 - (B) Under Dispatch Family Amount Money Order
 - (C) Un disbursed Family Allotment Money Order
 - (D) None of the above

Answer: C

84. Which of the following are included in the different kinds of deposits in Defence Service Accounts ?

excluding the year in which Deposits were made are termed as Lapsed Deposits ?

- (A) One year
- (B) Two years
- (C) Three years
- (D) Six years

Answer: C

85. Which of the following is treated as type of advance in Defence Service Account under SECTOR "F" "Loans and Advances by the Central Government" ?
- (A) Advances- Military Treasure Chests
 - (B) Advances- Field Cashier,s Account
 - (C) Permanent Advance
 - (D) None of the above

Answer: D

87. Who is the Chief Accounting Officer for Defence Services ?
- (A) CGDA
 - (B) Defence Secretary
 - (C) Secretary Defence (Finance)
 - (D) None of the above

Answer: C

89. As per the revised powers, Assistant Accounts Officers (Group 'B' in DAD) can grant EL at a time to Gp. 'G' & 'D' employees except SOs(A) for
- (A) 6 days
 - (B) 10 days
 - (C) 12 days
 - (D) 15 days

Answer: C

91. Original copies of the contract document entered into by the Engineer authorities are kept

- (A) Security Deposits
- (B) Field Deposits
- (C) Trust Interest Fund
- (D) All the above

Answer: D

86. The Focal Point Branch Scheme was introduced with effect from
- (A) 01.10.93
 - (B) 01.10.95
 - (C) 10.01.93
 - (D) 10.10.95

Answer: A

88. Which of the following is responsible for issuing correction to Defence Audit Code ?
- (A) PCDA(SC), Pune
 - (B) CGDA's office
 - (C) CDA(Army), Meerut
 - (D) CDA, Bangalore

Answer: A

90. ATG & ETG are
- (A) Types of submarines
 - (B) Various grades of aviation fuel
 - (C) Abbreviations for various grants
 - (D) None of the above

Answer: C

92. Which one of the following types of contracts in NOT entered into by the Engineer Authorities ?

- (A) By the contractors
- (B) By the Engineer Authorities
- (C) By the PCDA/CDA
- (D) None of the above

Answer: C

93. Recoveries on account of which of the following cannot be made from the pay and allowances of the PBOR ?
- (A) Postal Life Insurance
 - (B) Army Group Insurance
 - (C) Housing Loan taken from ICICI Bank
 - (D) Income Tax

Answer: C

95. With effect from 01.01.1996, the amount of minimum pension is
- (A) Rs. 5,000
 - (B) Rs. 1,275
 - (C) Rs. 2,500
 - (D) Rs. 750

Answer: B

97. The post of FADS has been re designated as
- (A) Secretary Defence(Finance)
 - (B) Secretary Finance(Defence)
 - (C) Secretary Defence Expenditure
 - (D) None of the above

Answer: A

99. What is the retention period of pay bills of June and December ?
- (A) 75 years

- (A) Item Rate Contract
- (B) Lump Sum Contract
- (C) Measurement Contract
- (D) Civil Hiring of Transport

Answer: D

94. The Defence Services Budget Estimates are presented in the Parliament in how many Demands for Grants ?
- (A) Three
 - (B) Four
 - (C) Five
 - (D) Two

Answer: C

96. What is the pay (Basic Pay + NPA + DP+ Stagnation Increment) above which an officer is entitled to travel by air on tour/transfer at his discretion ?
- (A) Rs. 12,000
 - (B) Rs. 12,300
 - (C) Rs. 11,500
 - (D) Rs. 16,400

Answer: D

98. Separate account for each individual is maintained in respect of which of the following funds ?
- (A) Consolidated Fund
 - (B) Contingency Fund
 - (C) Regimental Fund
 - (D) General Provident Fund

Answer: D

100. The correct expansion of **SCCIA** is
- (A) Special Compensation for Counter Insurgency Allowance

(B) 35 years

(C) 40 years

(D) No limit

Answer: B

(B) Special Counter Compensatory
Allowance Insurgency

(C) Special Counter
Compensation Insurgency
Allowancel.

(D) Specially Created
Compensatory Increased
Allowance.

Answer: B

INSTRUCTIONS FOR CANDIDATES

1. Please do not open this booklet until you are told to do so.
2. The total duration for the test is 150 minutes.
3. Please fill up the necessary information in the space provided on the cover of the Booklet and the answer sheet before commencement of the test
4. 100 questions are serially numbered from 1-100
5. The total number of questions which are to be answered is 100(one hundred)
6. **Use only HB Pencil to darken the circles in various columns in the answer sheet.**
7. The candidates are advised to read through the instructions given in this carefully before answering the questions.
8. After each question, four alternative answers are given. Find the correct answer and darken the circle provided against the question number in the answer sheet as shown below.

EXAMPLE: Any error noticed in the figures of the Bank Scrolls shall immediately be pointed out to the

- (A) Central Accounts Section of the Reserve Bank of India
- (B) Nearest Police Station
- (C) Service Headquarters
- (D) District Magistrate

● 0 0 0

Answer: A B C D

Out of these choices, (A) is the correct answer. So against the question number, the appropriate circle is to be darkened.

9. Please do not darken more than one circle in any column because the machine will read more than one darkened circle as an incorrect answer.
10. Rough work, if any, is to be done in this booklet . No extra sheet will be provided for rough work.

PRELIMINARY TEST FOR ADMISSION TO SAS PART-I EXAMINATION- 2007

PAPER-II

Question Booklet No.

Please fill in the following information:

Duration: 150 Minutes

Total Marks: 150

Roll No

Answer Sheet No

Name of the Candidate

Signature of the Candidate

Signature of Invigilator

Signature of the Conducting Officer

TEST BOOKLET

<u>PART - 'A'</u>	Tick (√)	Number of Pages
Common to all candidates	(√)	
<u>PART-'B'</u> Attempt any one section Tick (√) the section attempted		
Section -II: Army		
Section-III: Air force		
Section-IV: Navy		
Section-V: Factories		

PLEASE READ INSTRUCTIONS ON THE BACK COVER CAREFULLY.
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Please handover this booklet and your answer sheet to the invigilator at the end of the Examination.

PAPER-2

CODES, MANUALS AND REGULATIONS CONCERNING ARMY, AIR FORCE, NAVY & FACTORY

SECTION -I (Common to All Candidates)

- | | |
|--|--|
| <p>1. PSMB in MES parlance stands for</p> <p>(A) Production Store Management Board</p> <p>(B) Petroleum Store Management Board</p> <p>(C) Periodical Services Measurement Book</p> <p>(D) Petroleum Services Measurement Board</p> <p>Answer-C</p> | <p>2. Special repairs will be treated as original works for purposes of administrative approval and technical sanction</p> <p>(A) and will be budgeted for under the original works head</p> <p>(B) but will be budgeted for under the maintenance works head</p> <p>(C) Both (A) and (B) above</p> <p>(D) None of the above</p> <p>Answer -B</p> |
| <p>3. Revised acceptance of necessity by CFA will be necessary when the approximate estimate exceeds by more than</p> <p>(A) 5% of the amount for which necessity was accepted</p> <p>(B) 10% of the amount for which necessity was accepted</p> <p>(C) 12.5% of the amount for which necessity was accepted</p> <p>(D) 15% of the amount for which necessity was accepted</p> <p>Answer: B</p> | <p>4. Fresh approval must be obtained if an approved work is not commenced within</p> <p>(A) 1 Year of the date of administrative approval</p> <p>(B) 2 years of the date of administrative approval</p> <p>(C) 4 years of the date of administrative approval</p> <p>(D) 5 years of the date of administrative approval</p> <p>Answer: D</p> |
| <p>5. Which of the following is correct ?</p> <p>(A) Re appropriation of a building or a group of buildings or a portion of building may be temporary or permanent.</p> <p>(B) Re appropriation of a building or a group of buildings or a portion of building can only be</p> | <p>6. Agency services carried out by the MES for State governments, Union Territories(except those in respect of the NCC) require the approval of the</p> <p>(A) Government of India</p> <p>(B) E-in-C</p> |

- temporary
- (C) Re appropriation of a building or a group of buildings or a portion of building can only be permanent.
 - (D) All the above

Answer: A

7. Which of the following statement is NOT correct ?
- (A) Deviations on a contract may be authorized only by the officer who accepted the contract unless such powers have been delegated
 - (B) No deviation will be ordered on any contract if it entails an increase on the sanctioned expenditure or is beyond the deviation limit specified in the contract
 - (C) The deviation orders will clearly state how the deviations are to be measured and priced
 - (D) None of the above is correct

Answer: D

9. Which of the following is correct ?
- (A) The MES are responsible to prepare occupation/vacation returns for all officers' quarters on the Station Pool and forward them to the concerned regional CDA with a copy to the Station Commander and the officer's unit.
 - (B) The Station Commander is responsible to prepare occupation/vacation returns for all officers' quarters on the Station Pool and forward them to the AAO, MES with a copy to the Barrack Stores Officer and the officer's unit.
 - (C) The MES are responsible to prepare occupation/vacation returns for all officers' quarters

- (C) GOC-in-C of the command where the State/UT whose work is to be executed falls
- (D) Chief of the Army Staff

Answer: A

8. Which of the following is more correct than the others given below ?
- (A) Construction Account is maintained by the SDO concerned on IAFW- 2242 for each work or service.
 - (B) Construction Account records the amounts sanctioned and allotments received.
 - (C) Construction Account records a day to day running account of the expenditure and liabilities incurred and credits expected.
 - (D) All the above

Answer: D

10. Which of the following is NOT correct ?
- (A) The MES carry out engineer services under separate budget heads for the Military Farms, under instructions from the Chief of the Army Staff, conveyed through the QMG and DRVF.
 - (B) The MES carry out engineer services under separate budget heads for the Navy, under instructions from the Chief of the Naval Staff and competent authorities subordinate to him.
 - (C) The MES carry out engineer services under separate budget heads for the Border Roads, under instructions from the

on the Station Pool and forward them to the CDA(O) with a copy to the Station Commander and the officer's unit.

- (D) The MES are responsible to prepare occupation/vacation returns for all officers' quarters on the Station Pool and forward them to the AAO MES with a copy to Station commander of the officers unit.

Answer: D

11. Which of the following does not form a part of the Standards of Financial Propriety ?
- (A) Every officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of extraordinary prudence would exercise in respect of expenditure of his own money.
- (B) The expenditure should not be prima facie more than the occasion demands.
- (C) No authority should exercise his powers of sanctioning expenditure to pass an order which will be directly or indirectly or indirectly to its own advantage.
- (D) The amount of allowances granted to meet expenditure of a particular type should be so regulated that the allowance are not on the whole a source of profit to the recipients.

Answer: A

13. Sanctioned accorded by a Head of Department may be communicated to the Accounts Officer
- (A) By the Head of Department

Director General, Border Roads and competent authorities subordinate to him.

- (D) The MES carry out engineer services under separate budget heads for the Air Force, under instructions from the Chief of the Air Staff and competent authorities subordinate to him.

Answer: C

12. The duties and responsibilities of a controlling officer in respect of funds placed at his disposal are to ensure
- (A) That the expenditure does not exceed the budget allocation.
- (B) that the expenditure is incurred in public interest
- (C) that the expenditure is incurred for the purpose for which funds have been provided
- (D) All the above

Answer: D

14. A sanction for any fresh charge shall, unless it is specifically renewed or so prescribed in the departmental regulations or specified in the sanction itself, lapse if no payment in whole or part has been made.
- (A) During a period of three months

himself and no one else

- (B) By his Private Secretary or Personal Assistant
- (C) By an authorized Gazetted officer of his office duly signed by him for the Head of Department or conveyed in the name of the Head of Department.
- (D) None of the above

Answer: C

15. Which of the following is NOT correct ?
- (A) The Annual Budget presented to Parliament shall contain estimates of all Revenues expected to be raised during the financial year to which the budget relates
 - (B) The Annual Budget presented to Parliament shall contain estimates of all Expenditures for each programme and project in that financial year
 - (C) The Annual Budget presented to Parliament shall contain estimates of all interests and debt servicing charges and any repayment of loans in that financial year.
 - (D) None of the above

Answer: D

17. Which of the following is NOT a "Head" under which receipts and payments of the Government are shown in the Budget?
- (A) Contingency Fund
 - (B) Consolidated Fund
 - (C) General Provident Fund
 - (D) Public Account

Answer: C

from the date of issue of such sanction

- (B) During a period of six months from the date of issue of such sanction
- (C) During a period of nine months from the date of issue of such sanction
- (D) During a period of twelve months from the date of issue of such sanction

Answer: D

16. "Vote on account" is
- (A) The provisional allocation made by the Service Headquarters
 - (B) Authorised by CGDA
 - (C) Passed by the Parliament
 - (D) Authorised by Secretary (Defence Finance)

Answer: C

18. Payment made in satisfaction of a Court decree is known as
- (A) Charged expenditure
 - (B) Infructuous expenditure
 - (C) Voted expenditure
 - (D) Court expenditure

Answer: A

19. Significant expenditure incurred with the object of acquiring tangible assets of a permanent nature or enhancing the utility of existing assets, shall broadly be defined as
- (A) Revenue expenditure
 - (B) Asset expenditure
 - (C) Capital expenditure
 - (D) None of the above

Answer: C

21. Late Bids are the bids received
- (A) After the supply has materialized
 - (B) After the specified date and time of receipt
 - (C) After the specified date and time of payment against the supply made
 - (D) None of the above

Answer: B

23. Request for Proposal(RFP) for obtaining offers from the consultants/firm does not contain
- (A) Proposed contract terms
 - (B) Bid evaluation criteria and selection procedure
 - (C) Last procurement rate and the expected reasonable rate
 - (D) Terms of reference

Answer: C

25. Which of the following is correct ?
- (A) The CGDA can be overruled by the Ministry of Defence on a question of rule or procedure in relation to Defence Services Expenditure.
 - (B) The CGDA shall not be overruled by the Ministry of Defence on a question of rule

20. Limited Tender enquiry may be adopted when estimated value of the goods to be procured is up to

- (A) Rs. 10 Lakhs
- (B) Rs. 15 Lakhs
- (C) Rs. 20 Lakhs
- (D) Rs. 25 Lakhs

Answer: D

22. The advance for the purchase of motor cycle/scooter/moped shall be granted to those Government servants whose basic pay and dearness pay taken together is

- (A) Rs. 6500 per month or more
- (B) Rs. 6,900 per month or more
- (C) Rs. 7,000 per month or more
- (D) Rs. 7,500 per month or more

Answer: A

24. "Reappropriation" means the transfer of funds

- (A) From Central Government to any State Government
- (B) From any State Government to the Central Government
- (C) From one primary unit of appropriation to another such unit
- (D) All the above

Answer: C

26. The terms of contract

- (A) Must be precise and definite and there must be no room for ambiguity or misconstruction therein
- (B) Must be as desired by the supplier/firm supplying the item

or procedure in relation to Defence Services expenditure without the concurrence of the Comptroller and Auditor General and the Ministry of Finance.

- (C) The CGDA shall not be overruled by the Ministry of Defence on a question of rule or procedure in relation to Defence Services expenditure without the concurrence of the Raksha Mantri and the Ministry of Finance.
- (D) The CGDA can be overruled by the Ministry of Defence on a question of rule or procedure in relation to Defence Services expenditure with the concurrence of Chief of Army Staff, Chief of Air Staff and Chief of Naval Staff.

Answer: B

27. Which of the following statements about cash assignments is NOT correct.?
- (A) The CsDA are authorized to draw cheques on RBI and SBI at places where the cash business of Government is conducted by that bank.
 - (B) In case of other defence disbursing officers who are allowed to draw funds by cheques for their own disbursements, assignment of funds are arranged with treasuries by the CsDA.
 - (C) A defence disbursing officer who is granted an assignment at a Treasury/Bank shall before commencing to draw up on the account, forward his specimen signature duly attested by the senior disbursing officer of the Headquarters to which he is attached, to the Treasury/Bank.
 - (D) The disbursements made by Treasury Officers or the Bank can exceed the amount for

(C) Must be so spelt out that the future uncertainties in the external environment and consequent indefinite liabilities arising therefrom can be taken care of by the supplier/firm supplying the item

(D) None of the above

Answer: A

28. Ministry of Defence does not look after the issues relating to
- (A) DRDO
 - (B) Coast Guard
 - (C) Border Security Force
 - (D) Indian Navy

which provision has been made.

Answer: D

29. Audit of Government of India sanctions is conducted by
- (A) CGDA
 - (B) Secretary(Defence/Finance)
 - (C) CGA
 - (D) C & AG

Answer: D

31. The Code Number for March(Final) accounts is
- (A) 3
 - (B) 13
 - (C) 14
 - (D) None of the above

Answer: B

33. Which of the following is NOT a static office of the DAD ?
- (A) CDA(Funds), Meerut
 - (B) PCDA(Pension), Allahabad
 - (C) PCDA(Navy), Mumbai
 - (D) CDA(O), Pune

Answer: C

35. Any error noticed in the figures of the Bank Scrolls shall immediately be pointed out to
- (A) Services Headquarters
 - (B) CGDA
 - (C) CGA

Answer: C

30. The Code Number of Transfer Entry is
- (A) 1
 - (B) 2
 - (C) 3
 - (D) 4

Answer: B

32. The Defence Exchange Account is operated upon for the transfer of receipts and charges realized or incurred by a Controller
- (A) To the accounts of the CGDA by whom they are finally adjustable
 - (B) To the accounts of the Controller by whom they are finally adjustable
 - (C) For a Civil Ministry/Department
 - (D) Both (A) and (B) above

Answer: B

34. Which office is responsible for carrying out audit checks devolving on the DAD and for payment of bills preferred by HAL, Bharat Electronics Limited for services rendered and for services made to the IAF?
- (A) CDA, Bangalore
 - (B) CDA, Chennai
 - (C) CDA, Secunderabad
 - (D) PCDA(Air Force), Dehradun

Answer: A

36. Which of the following offices deals with payment of bills for supplies of stores against orders placed by the Ministry of Defence centrally ?
- (A) CGDA
 - (B) Principal CDA(R&D), New Delhi
 - (C) Principal CDA, New Delhi

(D) Central Accounts Section of the Reserve Bank of India

Answer: D

37. A second or subsequent advance for the purchase of a Personal Computer cannot be granted before the expiry of
- (A) 2 years from the date of drawal of the earlier advance
 - (B) 3 years from the date of drawal of the earlier advance
 - (C) 4 years from the date of drawal of the earlier advance

(D) None of the above

Answer: C

39. The Secretary of a Ministry/Department is the Chief Accounting Authority of the Ministry/Department shall
- (A) Be responsible and accountable for financial management of his Ministry/Department
 - (B) Ensure that the public funds appropriated to the Ministry or Department are used for the purpose for which they were meant
 - (C) Appear before the Committee on Public Accounts and any other Parliamentary Committee for examination
 - (D) All the above

Answer: D

41. Proprietary Article Certificate(PAC) is generally associated with
- (A) Single Tender Enquiry
 - (B) Limited Tender Enquiry
 - (C) Advertised Tender Enquiry
 - (D) None of the above

Answer: A

43. Which of the following is NOT correct ?

(D) None of the above

Answer: C

38. Supply and Services Imprests may be provided to units/formations for
- (A) Purchase of supplies/stores locally
 - (B) Payment of hire charges for porters, ponies, camels, labour and civil transport
 - (C) Payment of ASC contractor's bills for fresh supplies and firewood to the extent of 90% subject to post audit
 - (D) All the above

Answer: D

40. Rate Contracts with registered suppliers for goods and items of standard types are concluded by
- (A) Ministry of Defence
 - (B) Ministry of Finance
 - (C) Central Purchase Organization (DGS&D)
 - (D) CGDA

Answer: C

42. Buy-Back offer is generally associated with
- (A) Single Tender Enquiry
 - (B) Limited Tender Enquiry
 - (C) Advertised Tender Enquiry
 - (D) Any Kind of procurement

Answer: D

44. Leave Travel Concession claim of a government servant who has not drawn advance shall fall due for

- (A) Separate accounts shall be kept for Fixed Assets
- (B) Separate accounts shall be kept for Consumables
- (C) Separate accounts shall be kept for Library Books
- (D) None of the above

Answer: D

45. The Contingency Fund of India shall be held on behalf of the President by the
- (A) Secretary to the Government of India, Ministry of Finance, Department of Economic Affairs
 - (B) Secretary to the Government of India, Ministry of Finance, Department of Expenditure
 - (C) Secretary to the Government of India, Ministry of Finance, Department of Revenue
 - (D) Comptroller and Auditor General of India

Answer: A

47. Festival Advance may be sanctioned for
- (A) Republic Day
 - (B) Independence Day
 - (C) Festivals so declared by Head of Department
 - (D) All the above

Answer: D

payment

- (A) Within two months of the date succeeding the date of completion of return journey.
- (B) Within three months of the date succeeding the date of completion of return journey
- (C) Within six months of the date succeeding the date of completion of return journey
- (D) None of the above

Answer: B

46. A government servant may be granted bicycle advance if his basic pay and dearness pay taken together does not exceed

- (A) Rs. 5,000 per month
- (B) Rs. 7,500 per month
- (C) Rs. 8,000 per month
- (D) Rs. 8,500 per month

Answer: B

48. Which one of the following is NOT true:

- (A) A principal Controller/ Controller may not over rule a decision given by a predecessor without reference to the CGDA
- (B) A DCDA(Admin) as a disciplinary authority may impose any one of the major penalties on GP 'C' and 'D' employees
- (C) The CGDA functions as the principal Accounting officer for the CSD
- (D) The total number of holidays to be observed in Defence Accounts offices will be 17 in a year.

Answer: B

49. Which of the following is correct ?

- (A) Transport Allowance is not subject to employee's furnishing certificate that he has not been provided with government accommodation within a distance of one kilometre or within a campus housing the places of work and residence.
- (B) Dies non constitutes break in service
- (C) Casual leave can be combined with joining time.
- (D) Dismissal from service is a Minor Penalty

Answer: D

50. Annual review of MES Expenditure covers expenditure incurred for

- (A) Army works
- (B) DRDO works
- (C) Naval works
- (D) All the above

Answer: D

PART-B

SECTION-II (ARMY)

51. The LAO prepares and submits to the PCDA/CDA a report on the Major Financial and Accounting Irregularities (MFAI) dealing with matters relating to units and formations located in his audit area on a
- (A) Monthly basis
 - (B) Quarterly basis
 - (C) Half yearly basis
 - (D) Annual basis
- Answer: B**
53. "Linking" in local audit means
- (A) Verification of vertical with horizontal totalings
 - (B) Bringing together an entry in a ledger etc and supporting voucher, to ensure that the entry in the ledger etc is strictly in accordance with the voucher or vice versa
 - (C) Both (A) and (B) above
 - (D) None of the above
- Answer: B**
55. Which of the following is NOT correct ?
52. Which of the following relating to the general principles for the local audit of all store accounts is NOT correct?
- (A) To ensure that the accounting procedure followed by units and formations does not differ from that prescribed by the rules or other Government orders issued from time to time.
 - (B) That stores issued for consumption or use do not exceed the scales authorized in Regulations and Equipment Tables.
 - (C) That no article has been supplied after the necessity for the supply has lapsed.
 - (D) None of the above
- Answer: D**
54. When stores are transferred from one depot or to a unit, the issue voucher(IAFZ-2096 or its equivalent) is generally prepared in
- (A) Three copies
 - (B) Four copies
 - (C) Five copies
 - (D) None of the above
- Answer: C**
56. Which of the following is NOT correct ?

- (A) Nominal vouchers in respect of stores which are not required to be struck off or brought on charge by the issuing/receiving formations as also those on which expendable stores are issued to various Branches/Directorates/Sections of Army Headquarters for experimental and test purpose will be sent for linking.
- (B) Nominal vouchers are prepared in case of wrong receipt of stores
- (C) Nominal vouchers are also prepared by the stores depot to transfer superseded items which have been wrongly received by them, by when such items are stocked by other depots or sub-depots.
- (D) All the above.

Answer: A

57. Which of the following relating to local audit of P.O.L. account is correct ?

- (A) The stock of P.O.L. does not exceed that based on the normal rate of issue for the particular Vehicle Depot and approximately eight days maintenance stocks including reserve for any known commitments.
- (B) Distribution of containers need not be shown on the reverse of IAFZ-2286-A.
- (C) In the case of incoming vehicles, the quantity of P.O.L. vouchered by units has not been taken on charge.
- (D) All the above.

Answer: A

59. When stores/vehicles etc are received by EME workshops from units/formations including Vehicle Depots

- (A) Prior allotment of funds as 'Charged' is necessary before making payment in satisfaction of court decree.
- (B) When an appeal is filed in the higher court against the lower court order, decretal amount may not be deposited in court.
- (C) Refund of security deposit does not constitute charged expenditure.
- (D) All the above.

Answer: B

58. D.S.O.P. Fund means

- (A) Defence Service Officers 'Provident Fund'
- (B) Defence Staff Officers ' Pension Fund
- (C) Defence Staff Officers ' Provident Fund
- (D) Defence Service Officers Private Fund

Answer: A

60. Which of the following statements is NOT correct ?

- (A) Such stores/vehicles will be brought on charge by EME workshops
- (B) Such stores/vehicles will not be brought on charge by EME workshops
- (C) Issue vouchers for the stores repaired will be prepared and sent to the unit/formation concerned
- (D) None of the above.

Answer: B

61. DSOP Fund Accounts of Army Officers seconded to Air Force will be maintained by
- (A) CDA(O) during the period of secondment
 - (B) AFACAO during the period of secondment
 - (C) CDA(Funds), Meerut during the period of secondment
 - (D) CDA(Air Force) New Delhi during the period of Secondment.

Answer: B

63. Which of the following is the duty of the Technical Section of CDA(O) ?
- (A) Maintain Secret lists of Units/Formations
 - (B) Maintain a Master Note Book of all orders pertaining to officer's pay and allowances including travelling allowances
 - (C) Examine the rules and orders issued by Competent Authorities from time to time on officers' pay and allowances including travelling allowance and bring these to the notice of all the wings of the office.

- (A) Repair/Inspection of vehicles and equipment of the Air Force/Navy (as opposed to bulk issue of spares) form part of the service rendered by one service to another.
- (B) All scrap occurring out of various jobs undertaken in the different sections of EME workshops will not be vouchered on a daily basis.
- (C) EME is responsible for carrying out repair free of cost to the refrigeration equipment issued to entitled units and installations (including officers messes) against their P.Q. s or against sanctioned work.
- (D) None of the above.

Answer: B

62. Which of the following Sections is responsible for pricing of Payment Issue Vouchers ?
- (A) Store Contract Section
 - (B) FA Section
 - (C) Store Audit Section
 - (D) None of the above

Answer: C

64. Which of the following sections carry out post audit of CMT Bills paid out of S&S Imprest.?
- (A) M Section
 - (B) Stores Section
 - (C) FA Section

(D) All the above.

Answer: D

65. When higher acting rank is to be granted to any Army Officer, the notification of the promotion should be made
- (A) On or after the 15th day from the date of assumption of the higher appointment
 - (B) On or after the 20th day from the date of assumption of the higher appointment
 - (C) On or after the 22nd day from the date of assumption of the higher appointment
 - (D) On or after the 25th day from the date of assumption of the higher appointment.

Answer: C

67. The encashment of leave for a PBOR who retired on his own request after completing 20 years of service is
- (A) 300 days
 - (B) 265 days
 - (C) 250 days
 - (D) 200 days

Answer: B

69. If a defence civilian receives his commuted amount of pension in the first month of his retirement, after how many years will the full pension be restored to him?
- (A) 10 years
 - (B) 12 years
 - (C) 14 years
 - (D) 15 years

Answer: D

(D) PAO

Answer: B

66. It has to be ensured during local audit that overdrawal of rations during a month has been adjusted.
- (A) By underdrawal within the month itself
 - (B) By underdrawal in the subsequent month
 - (C) By payment into the Treasury for the quantity/quantities overdrawn at the payment issue rate current in the month of overdrawal.
 - (D) All the above

Answer: D

68. IRLAs of the PBOR are closed by the PAO
- (A) Every month
 - (B) Every two months
 - (C) At the end of quarters ending March, June, September and December
 - (D) None of the above

Answer: D

70. The expenditure on NCC units is
- (A) Borne entirely by the State governments concerned
 - (B) Borne entirely by the Government of India
 - (C) Borne partly by the State governments concerned and partly met out of the Defence Services Estimates
 - (D) All the above.

Answer: C

71. Which of the following is NOT one of the objectives of Records Section of CDA(O)'s office ?

- (A) To eliminate delays by prompt distribution of inward dak and prompt despatch of outward dak.
- (B) To ensure efficient and up to date "Record Management"
- (C) To ensure correct maintenance of all IRLAs under its charge.
- (D) To contribute to the efficiency of office by maintaining an up-to-date library.

Answer: C

73. Which of the following is more correct than the others ?

- (A) The CDA(O) is to ensure adequate supply of funds to Field Cashiers by arranging for cash assignments in their favour on the nearest Treasury or Branch of State Bank of India.
- (B) The CDA(O) has to watch for the receipt of Daily Cash Account on IAFF-987 from the Field Cashiers.
- (C) The CDA(O) is responsible to audit the Daily Cash Accounts to see that the transactions have been correctly accounted for and are supported by proper vouchers.
- (D) All of these.

Answer: D

75. Furlough

- (A) Is granted in conjunction with

72. Advance schedules supported by vouchers for advances of pay/TA paid to army officers by Field Imprest Holders will be received by CDA(O) from

- (A) The various Headquarters of various Army Commands
- (B) The various PAO's
- (C) Army Headquarters
- (D) The CGDA

Answer: B

74. Which of the following is NOT correct for a commissioned officer of the Indian Army ?

- (A) Annual leave is granted in combination with study leave.
- (B) Leave is granted in terms of days and not months
- (C) If the annual leave of the following year is granted along with the leave of the calendar year in which leave commenced, such combination is allowed only under special Government orders.
- (D) The officer has been passed medically fit in case leave is granted in continuation of sick list concession.

Answer: A

76. The pay accounts of army officers attached to or serving on the establishment of Indian Embassies, High Commissions etc abroad other than in the UK is

- (A) Not maintained by the CDA(O)

sick leave/study leave

- (B) of the previous is not granted in the current cycle
- (C) is granted in terms of days and not months
- (D) None of the above

Answer: B

77. When an army officer becomes non-effective due to retirement etc, the IRLA will be
- (A) Transferred to PCDA (Pension) expeditiously where it will be finalized
 - (B) Transferred to CDA (Pension Disbursement), Meerut for finalization
 - (C) Transferred to Archives Section of CDA(O) where it will be finalized
 - (D) Finalized in the same Ledger Wing of CDA(O) where it was originally held

Answer: C

79. Which of the following statements is correct ?
- (A) Advances of TA/DA will normally be drawn by an army officer from CDA(O).
 - (B) Advances of TA/DA can be drawn by an army officer from Imprest/Field Cashiers in urgent cases.
 - (C) The amount claimed as advances of TA/DA will be as per entitlement.
 - (D) All the above.

Answer: D

81. The grant of monetary amount attached to gallantry awards(Param Vir Chakra, Ashok Chakra, Mahavir Chakra) is given
- (A) Once at the time of such award
 - (B) Every month

- (B) Maintained only nominally by the CDA(O)
- (C) Maintained by Army Headquarters
- (D) Maintained by the Comptroller and Auditor General

Answer: B

78. Which of the following is NOT Correct?
- (A) An army officer can use One - way form 'D' upto 5 times during the calendar year.
 - (B) An army officer can use Two-way form 'D' upto 5 times during the calendar year.
 - (C) An army officer can use One way Form 'D' upto 6 times during the calendar year.
 - (D) An army officer can use Two-way Form 'D' up to 6 times during the calendar year.

Answer: C

80. An army officer who is single (not married) is entitled to Composite Transfer Grant which is
- (A) 50% of basic pay for a month
 - (B) 70% of basic pay for a month
 - (C) 80% of basic pay for a month
 - (D) 100% of basic pay for a month

Answer: C

82. Which of the following statements is correct ?
- (A) No retaining fee is admissible to JCO Reservists
 - (B) Retaining fee is admissible to NCOs Reservists.

(C) Every quarter

(D) Every half-yearly

Answer: B

83. A reservist when called up for colour service or periodical training will with effect from the date of reporting to the Officer Commanding reservists

(A) be eligible for half rate of normal pay and allowances and other concessions appropriate to his substantive rank, group and class on the active list at the time of transfer to the reserve, provided he continues in the same rank, group and class

(B) Be eligible for normal pay and allowances and other concessions appropriate to his substantive rank, group and class on the active list at the time of transfer to the reserve, provided he continues in the same rank, group and class.

(C) Be eligible for half rate of normal pay and allowances and full amount of other concessions appropriate to his substantive rank, group and class on the active list at the time of transfer to the reserve, provided he continues in the same rank, group and class

(D) None of the above

Answer: B

85. When a JCO/NCO/OR is promoted to a higher rank, the initial pay in the scale of higher post will be fixed

(A) At the stage next above notionally arrived at by increasing his pay in respect of the lower post by one increment at the stage at which such pay has accrued

(C) Reservists of all group and categories of the rank of sepoy/sowar and equivalent will receive retaining fee.

(D) All the above.

Answer: B

84. Engineer Store Depots(ESDs) primarily cater

(A) For issue to Engineer Stores/Machinery of Engineer origin required for issue to Army Units and establishments against their authorized scales or for carrying out essential training

(B) For various categories of war and other authorized reserves

(C) For MES requirements in which case the items to be held will be for work projects and imported plant and machinery.

(D) All the above

Answer: D

86. Which of the following requirement need not be ensured in the audit and adjustment of Part II Orders notifying promotions in rank/appointment ?

(A) The individual is in receipt of sepoy's rate pay.

- (B) At the stage next above notionally arrived at by increasing his pay in respect of the higher post by one increment at the stage at which such pay has accrued.
- (C) At the lowest stage of the higher post
- (D) None of the above

Answer: A

87. The PBOR who participates in sporting events and tournaments of National and International importance are granted special increments subject to total number of increments awarded not exceeding.
- (A) Three increments in the entire career
 - (B) Four increments in the entire career
 - (C) Five increments in the entire career
 - (D) Six increments in the entire career

Answer: C

89. Which statement given below is NOT correct ?
- (A) Advances from AFPP Fund can be sanctioned to pay expenses in connection with the prolonged illness of the applicant or any person actually dependent on him.
 - (B) Advances from AFPP Fund can be sanctioned to pay obligatory expenses on a scale appropriate to the applicant's status in

- (B) The individual held the unpaid acting rank/lance appointment.
- (C) There was no interruption by way of AL/Sick Leave/Hospitalization during the period of 28 days.
- (D) There was no interruption by way of CL leave during the period of 28 years.

Answer: D

88. Which of the following statement is more correct than the others ?
- (A) To be eligible for Children Education Allowance, a PBOR should have rendered one year service.
 - (B) Children Education Allowance is allowed to a PBOR for 3 children born upto 31.12.1987 and those born after 31.12.1987 CEA admissible for 2 children.
 - (C) For a PBOR, Children Education Allowance is not entitled for a child for more than two academic years in the same class.
 - (D) All the above.

Answer: D

90. JCOs, ORs are entitled to advances of pay
- (A) When proceeding on field service
 - (B) When proceeding overseas on duty

connection with the marriage, funerals or ceremonies for the subscriber to perform.

- (C) Advances from AFPP Fund can be sanctioned with travelling abroad as a tourist.
- (D) None of the above

Answer: C

91. After the extension of retirement age by two years from 58 to 60 years in the case of Central Government Servants, the terms of engagement of a Subedar shall be

- (A) 22 years pensionable service extendable by 2 years by screening or 49 years of age, whichever is earlier.
- (B) 24 years pensionable service extendable by 2 years by screening or 50 years of age, whichever is earlier
- (C) 26 years pensionable service extendable by 2 years by screening or 52 years of age, whichever is earlier
- (D) 28 years pensionable service extendable by 2 years by screening or 52 years of age, whichever is earlier.

Answer: D

93. Which of the following statement is correct ?

- (A) When an officer is taken as a Prisoner of War (POW), he will continue to receive his Para Pay/Specialist pay that he was getting before becoming POW.
- (B) When an officer is taken as a Prisoner of War (POW), he shall continue to receive his pay and allowances that he was getting before becoming POW.

(C) When moving from one station to another on transfer

(D) All the above

Answer: D

92. Which of the following statements is correct ?

- (A) Army personnel on deputation to NSG are not entitled free water and electricity charges as normally admissible to them in peace area on similar scale as they are enjoying before appointment to the NSG
- (B) Such claims should be submitted in Contingent Bill for pre-audit on quarterly basis.
- (C) Necessary debit for the amount of such payments made should not be raised to NSG.
- (D) None of the above

Answer: B

94. Which of the following statement is NOT correct ?

- (A) Qualification grant is a lumpsum grant payable to an army officer on his acquiring the qualification.
- (B) In the case of an army officer who first acquired a lower qualification and later on a higher qualification, he would be entitled to the difference between the two grants on acquisition of the latter qualification.

(C) When an officer is taken as a Prisoner of War (POW), he shall not continue to receive High Altitude Allowance that he was getting before becoming POW.

(D) All the above

Answer: D

95. Which of the following statements is correct ?

(A) Non-practicing Allowance (NPA) in lieu of their right to resort to private practice is granted to AMC officers but not to the ADC officers

(B) Non- Practicing Allowance (NPA) in lieu of their right to resort to private practice is granted to AMC officers but not to the ADC officers.

(C) Non -Practicing Allowance(NPA) in lieu of their right to resort to private practice, when paid, is not treated as part of pay for all purposes.

(D) All the above.

Answer: B

97. Which of the following is the responsibility of LAO and his staff ?

(A) That the store accounts in a Retail Shop have been maintained on Central Ledgers, and stores obtained from Station Supply Depots for payment issues to entitled personnel have been taken on charge in these ledgers.

(B) Issues of ASC stores have been made only to entitled individuals on prepayment in cash, within the monetary limits of purchase laid down.

(C) In the case of an army officer who first acquired a lower qualification and later on a higher qualification, he would not be entitled to the difference between the two grants on acquisition of the latter qualification.

(D) All the above.

Answer: C

96. Which of the following statements is correct ?

(A) Officers commissioned through Indian Military Academy, Dehradun are not provided initial outfit in kind by the Commandant, IMA, Dehradun.

(B) Officers commissioned through Officers Training School are not provided initial outfit in kind by the Commandant, Officers Training School.

(C) CDA(O) deals with claims for initial outfit allowance in the case of TA, NCC, Medical Officers of AMC, ADC and RVC.

(D) All the above.

Answer: A

98. Which of the following documents are required to be maintained in respect of all Defence lands held by the Army Units/Formations either requisitioned or hired or acquired ?

(A) Unit Land Register(General); one register

(B) Unit Register (Regimental Garden); in two parts

- (C) A register showing details of entitled customers authorized to draw rations from the Retail Shop showing the monetary limits etc upto which they are allowed to draw rations has been maintained by the shop.
- (D) All the above.

Answer: D

99. Which of the following statements is correct ?

- (A) Vehicles found to be beyond economical repair by workshops and hence downgraded to Class VI will be reported by the workshops to the depot, who will collect the vehicles from the workshops and deliver to salvage on regular vouchers.
- (B) 5% of the 'B' vehicles allotted for overhaul under 'B' vehicles overhaul programme can be earmarked for retrieval of spares to complete the remaining vehicles. The vehicles so retrieved of spares are to be overhauled at the end of the commitment, if spares are available, if not, the vehicles will be declared as Class VI and returned the depots
- (C) Both (A) and (B) above

- (D) Neither (A) and (B) above

Answer: C

- (C) Register of Defence Lands under cultivation

- (D) All the above

Answer: D

100. Which of the following statements is correct ?

- (A) An army officer on sanctioned leave may be recalled from such leave due to administrative reasons by the appropriate authority.

- (B) The travel time on recall, from the leave station to the duty station, will count as duty and not as leave.

- (C) When an individual proceeds on annual leave, a portion of which falls in the next calendar year and is recalled to duty, the balance of leave granted on completion of the duty will not prejudice his annual leave entitlement for the later year.

- (D) All the above.

Answer: D

SECTION-III(Air Force)

- S**
51. Who maintains the GP Fund accounts of AFHQ Cadre Civilians posted to Air HQrs.
(A) CDA(Funds), Meerut
(B) PCDA(AF), Dehradun
(C) PCDA, New Delhi
(D) AFCAO, New Delhi
- Answer-C**
52. What is the Rank Pay of an Air Marshal ?
(A) Rs. 1,800
(B) Rs. 2,000
(C) Rs. 2,400
(D) No Rank Pay
- Answer-D**
53. Who prepares the Rent and Allied Charges bills in respect of AF Officers and PBORs:
(A) AFCAO, New Delhi
(B) CDA(AF), New Delhi
(C) LAO(AF) Concerned
(D) AAO BSO Concerned
- Answer-D**
54. Which form is used for vouchers pertaining to issue of flying clothing, small arms and camp kit to entitled Officers and Air Crew ?
(A) IAFF(Q) 431
(B) IAFF(Q) 443-B
(C) IAFF(Q) 466
(D) IAFF(Q) 440-B
- Answer-B**
55. Local contracts are concluded by officer Commanding stations for which domestic services ?
(A) Messing
(B) Conservancy
(C) Grass cutting
(D) All the above
- Answer-D**
56. Red Cross Stores Ledger is maintained by
(A) BRDs
(B) EDs
(C) Hospitals
(D) Ammunition Depots
- Answer- C**
57. What are the different types of diets provided in AF Hospitals ?
(A) Type 'F'
(B) Type 'O'
(C) Type 'C'
(D) All the above
- Answer-D**
58. Vetting of Approximate Estimates in respect of AF works is done by
(A) PCDA(AF), Dehradun
(B) CDA(AF), New Delhi
(C) CDA(Army) concerned
(D) IFA Air HQrs.
- Answer- C**
59. Form IAFA-565 is used for
(A) Objection Statement
60. Who audits medical re-imburement claims of Air Force personnel serving in mission abroad ?
(A) PCDA(AF), Dehradun

- (B) Work Book
- (C) Audit Progress Register
- (D) Demand Register

Answer-A

61. Orders on the subject of declaration and disposal of surplus and salvage stores are contained in:
- (A) AFI 3/S/70
 - (B) AFO 257/77
 - (C) AFO/72/69
 - (D) AFO 107/69

Answer- B

63. Which of the following are audited by LAO(AF) with reference to Green Book ?
- (A) Accounts of Defence Departmental Canteens
 - (B) Armanent Accounts
 - (C) Library Accounts
 - (D) Medical Accounts

Answer- A

65. LAO(AF) of consignor unit audits the issue of stores in consignor's book with reference to
- (A) Fourth blue copy
 - (B) Third blue copy
 - (C) Second blue copy
 - (D) All of the above

Answer- B

67. Audit Certificate is given on which prescribed form after completion of audit ?
- (A) IAF (CDA) 717
 - (B) IAF (CDA) 727
 - (C) IAF (CDA) 737
 - (D) IAF (CDA) 747

Answer- A

- (B) JCDA(AF), Nagpur
- (C) DCDA(AF), New Delhi
- (D) CDA(AF), New Delhi

Answer- C

62. The stores which cannot be utilized against present or anticipated future requirement and include inactive stores for the purpose of disposal are called
- (A) Obsolete stores
 - (B) Salvage
 - (C) Obsolescent
 - (D) Surplus stores

Answer- D

64. Cat. 'D' equipments received from Air Force units are brought on charge by RES of BRDs on:
- (A) Quarantine Tally Card
 - (B) CRV
 - (C) CV
 - (D) None of the above

Answer- A

66. No flight is undertaken as "errands of mercy" without the sanction of
- (A) Govt. of India, Min. of Defence
 - (B) Chief of Air Staff
 - (C) AOC-in-C
 - (D) AOC

Answer- B

68. Register of losses is maintained as per:
- (A) Form(F) 1521
 - (B) IAP 1501
 - (C) IAF (CDA) 182
 - (D) IAFF(Q) 406

Answer- A

69. Who audits passenger/cargo manifests which are marked "Top Secret" ?

- (A) CDA(AF)
- (B) JCDA(AF)
- (C) LAO(AF)
- (D) ALAO(AF)

Answer- C

71. Aviation fuel can be suspected of being "Off Specification" when

- (A) It has reached maximum storage life
- (B) It has become off colour
- (C) It has become heavy
- (D) It has become light

Answer-A

73. What is the equivalent rank of Major General in the Air Force ?

- (A) Air Marshal
- (B) Air Vice Marshal
- (C) Air Commodore
- (D) Group Captain

Answer- B

75. What is the full form of the abbreviation CIV ?

- (A) Certificate Issue Voucher
- (B) Command Issue Voucher
- (C) Central Issue Voucher
- (D) Controller Issue Voucher

Answer- A

77. Air passage warrants are used as a dispatch of which stores ?

- (A) Inactive stores
- (B) Surplus stores
- (C) AOG stores
- (D) Obsolete stores

Answer- C

70. How much fee is charged from patients and hospital staff in attendance for screening of an entertainment film by AF hospital ?

- (A) Rs. 10 per head
- (B) Rs. 20 per head
- (C) Rs. 50 per head
- (D) It is free

Answer- D

72. Active stores consist of

- (A) All new equipment
- (B) Equipment in current use
- (C) Valuable and attractive items
- (D) All the above

Answer- D

74. What is the full form of the abbreviation URR ?

- (A) Urgent Repair Requirements
- (B) Unit Repair Requirements
- (C) User Repair Requirements
- (D) Unit Regular Rations

Answer - A

76. On what date is Air Force Day celebrated ?

- (A) 15th January
- (B) 1st October
- (C) 8th October
- (D) 4th December

Answer-C

78. What is the percentage of audit check required to be carried out in "Credit to Govt in loss statement" cases ?

- (A) 10%
- (B) 20%
- (C) 100%
- (D) 5%

Answer- C

79. Which of the following is a Principal Staff Officer of the IAF ?
- (A) Vice Chief of Air Staff
 - (B) Deputy Chief of Air Staff
 - (C) Air Officer in Charge Administration
 - (D) All the above

Answer- D

81. Stores which are suspected to be dangerous and are segregated for 100% inspection are
- (A) Blue carded
 - (B) Red carded
 - (C) Green carded
 - (D) Yellow carded

Answer- B

83. If an officer is in possession of qualifications entitling him to qualification pay both at higher and lower rates, he will draw
- (A) Lower rate of qualification pay
 - (B) Higher rate of qualification pay
 - (C) Both rates of qualification pay
 - (D) None of the above

Answer- B

85. A Court of Inquiry is mandatory in which cases of stores losses ?
- (A) All losses requiring sanction of GOI to write off
 - (B) Losses due to inaccuracies in previous stock taking
 - (C) Losses of Arms, Ammunition and Explosives
 - (D) All the above

Answer- D

87. What is the retirement age of an Air Vice Marshal ?

80. What is the normal period of retention of vouchers in AF units after LAOs audit ?
- (A) One year
 - (B) Two years
 - (C) Three years
 - (D) Five years

Answer- C

82. Good conduct badge pay is admissible to all Airmen upto and including the rank of
- (A) JWO
 - (B) WO
 - (C) MWO
 - (D) None of the above

Answer- A

84. Who is empowered to make payment to private individuals and /or bodies for rescue of AF flying personnel ?
- (A) CDA(Army) concerned
 - (B) District Magistrate concerned
 - (C) CDA(AF) New Delhi
 - (D) SAO of the unit concerned

Answer- B

86. What is the rank pay of an Air Commodore ?
- (A) Rs. 1,600
 - (B) Rs. 2,000
 - (C) Rs. 2,400
 - (D) None of the above

Answer- C

88. What is the Ex-gratia lump sum compensation payable to a Wg. Cdr. who dies because his aircraft is shot down due to enemy action in a war ?

- (A) 54 years
- (B) 56 years
- (C) 58 years
- (D) 60 years

Answer- C

89. Which of the following are groups of Airmen ?

- (A) X
- (B) Y
- (C) Z
- (D) All the above

Answer- D

91. AF officers and their families can travel by which train on Warrant/Form D During LTC ?

- (A) Rajdhani Express
- (B) Shatabdi Express
- (C) Other Express trains
- (D) All the above

Answer- D

93. Who is the new Chief of Air Staff w.e.f. 1/4/07

- (A) Air Chief Marshal F.H. Major
- (B) Air Chief Marshal S.P. Tyagi
- (C) Air Chief Marshal A.K. Singh
- (D) Air Chief Marshal P.S. Ahluwalia

Answer- A

95. The pay and allowances of rank are discontinued

- (A) On the day after that death of an officer
- (B) On the day from which an officer retires or resigns
- (C) During any absence without leave
- (D) All the above

- (A) Rs. 10 lakhs
- (B) Rs. 7.5 lakhs
- (C) Rs. 5 lakhs
- (D) None of the above

Answer- A

90. An AF officer on first appointment is entitled to travel by

- (A) AC first class
- (B) AC II tier
- (C) AC III tier
- (D) AC Chair Car

Answer- B

92. What is the quantum of leave encashment admissible to a WO who is invalided out of service on medical grounds after 23 years of service ?

- (A) 240 days
- (B) 270 days
- (C) 300 days
- (D) None of the above

Answer- C

94. Where is the South Western Air Command located ?

- (A) Nagpur
- (B) Jodhpur
- (C) Jaipur
- (D) Gandhi Nagar

Answer- D

96. Can an officer who falls sick while on furlough convert furlough to sick leave ?

- (A) Yes, furlough can be converted to sick leave.
- (B) No, sickness on furlough cannot change
- (C) None of the above
- (D) All the above

Answer- D

97. Are re-employed officers entitled for flying pay ?
- (A) Yes, when filling vacancies an authorized establishment.
 - (B) No, only regular officers are entitled.
 - (C) None of the above
 - (D) All the above

Answer- A

99. Whose sanction is required for recovery of penal deduction from pay and allowance of an officer for maintenance of his wife ?
- (A) Govt. of India
 - (B) Command HQrs.
 - (C) CO Unit
 - (D) CDA(AF), New Delhi

Answer- A

Answer- B

98. Who sanctions annual leave to IAF personnel sent abroad on a course of instruction ?
- (A) Air HQrs.
 - (B) No leave is permitted
 - (C) Head of the Mission
 - (D) None of the above

Answer- C

100. Can a ground duty branch officer in receipt of parachute pay retain it during annual leave ?
- (A) No, parachute pay is payable only on duty
 - (B) Yes, parachute pay can be retained during annual leave.
 - (C) Parachute pay can be retained only during sick leave.
 - (D) None of the above

Answer- B

SECTION- IV (Navy)

51. The rank pay of the Acting Rank is admissible to an officer on completion of how many days of consecutive service in the rank?

- (A) 01
- (B) 15
- (C) 30
- (D) 21

Answer- D

53. Maximum amount of Technical Pay admissible per month is

- (A) Rs. 1,000
- (B) Rs. 1,500
- (C) Rs. 3,500
- (D) Rs. 2,500

Answer- D

55. Maximum amount of fresh family allotment that can be issued to the family of a sailor taken prisoner of war is upto

- (A) 50% of pay
- (B) 60% of pay
- (C) 70% of pay
- (D) 80% of pay

Answer- B

57. Audit of Store Accounts is conducted locally by NLAOs under the orders of

- (A) CGDA
- (B) DADS
- (C) PCDA(N)
- (D) CDA(O)

Answer- C

52. The pay and allowances in case of death of an officer will be discontinued from

- (A) the date of death
- (B) The day following the date of death
- (C) The date getting official information of death
- (D) None of the above

Answer- B

54. Qualification grant to officers is admissible after completion of how many years of commissioned service ?

- (A) 2 Years
- (B) 5 Years
- (C) 7 Years
- (D) 1 Years

Answer- A

56. The expression "Survey Year" means

- (A) Period from 01 Jan. to 31 Dec.
- (B) Period from 01 March of previous year to 31 March next year.
- (C) Period from 01 Oct. of a year to 30 Sept. of the following year
- (D) None of the above

Answer- C

58. What is the full form of VSO ?

- (A) Vertical Store Officer
- (B) Vikrant Section Officer
- (C) Victualling Store Officer
- (D) Visual Submarine Office

Answer- C

59. Which of the following losses will not be entered in Losses of Register by NLAO ?
- (A) Losses upto Rs. 5000/-
 - (B) Losses of stores
 - (C) Cash loss upto Rs. 2,000
 - (D) Losses relating to surplus and obsolete stores

Answer- D

61. Skelton list means
- (A) A list of supply and store forwarded to depots
 - (B) List with which vouchers are forwarded by the issuing depots to their NLAOs monthly
 - (C) List with which vouchers are forwarded by the issuing depots to their NLAO periodically
 - (D) Simple list of vouchers

Answer- C

63. Full Hydrographic Survey Allowance is admissible if the sailor has done following minimum number of days on field duties
- (A) 150
 - (B) 100
 - (C) 75
 - (D) 125

Answer- A

65. In case of Auction Sale of discharged sailor's clothing, the auction list is signed by
- (A) One officer
 - (B) Two officers

60. Term " Casting" means
- (A) Vertical totalling
 - (B) Horizontal totalling
 - (C) General totalling
 - (D) Vertical or horizontal totallings

Answer- D

62. Primary responsibility of carrying out physical verification of stores rests with
- (A) SO (A) /AAO (Navy)
 - (B) SAO(Navy)
 - (C) Depot authorities concerned
 - (D) NLAO

Answer- C

64. Issue of stores on samples are made under the authority of
- (A) Controller General of Defence Accounts
 - (B) Controller General of Inspection and Planning
 - (C) Principal Controller of Defence Accounts (Navy)
 - (D) Naval Local Audit Officer

Answer- B

66. Patient 'A' was admitted in the hospital at 14.30 hours and discharged at 18.30 hours on the same day. The recovery of hospital stoppage was required to be prepared for
- (A) Half day
 - (B) No hospital stoppage will be prepared

- (C) Three officers
- (D) Four officers

Answer- B

67. What is the full form of VDRA ?
- (A) Vertical Dairy Running Account
 - (B) Vehicle Daily Running Account
 - (C) Variations Diary Running Account
 - (D) Verification Daily Running Account

Answer- B

69. Which of the following is a vital part of POL Account ?
- (A) Vehicle Daily Running Account
 - (B) Certified Receipt Voucher
 - (C) Daily Work Sheet
 - (D) None of the above

Answer- C

71. Public Fund Account in I.N. ships/establishments will be subject to inspection by
- (A) CGDA
 - (B) NLAOs
 - (C) DADS
 - (D) Naval Officer

Answer- B

73. Under how many headings the Air Stores in the Navy are classified ?
- (A) One
 - (B) Two
 - (C) Three
 - (D) Four

Answer- B

- (C) Full day
- (D) Fraction of the authorized charges to be decided by Commanding Officer

Answer- B

68. VDRA is supported by
- (A) Challan
 - (B) Voucher
 - (C) Work sheet
 - (D) None of the above

Answer- C

70. In ships and establishments, inspection will generally be limited to one occasion
- (A) Per month
 - (B) Per annum
 - (C) Per quarter
 - (D) frequently

Answer- B

72. The NLAO will obtain the list of Commanding Officers BSOs who have been granted permanent advances and /or imprests from
- (A) CGDA's office
 - (B) PCDA(Navy)
 - (C) MES
 - (D) None of the above

Answer- B

74. While auditing Charts and Publication Accounts of Naval Hydrographic Office it is to be seen that the payment issues are entered in
- (A) Blue ink
 - (B) Red ink
 - (C) Green ink
 - (D) Black ink

Answer- B

75. What is the frequency of stock taking of maps and publications carried out by Chief Hydrographer ?

- (A) Quarterly
- (B) Yearly
- (C) Monthly
- (D) Six monthly

Answer- B

77. Unspent balance of Sailor's Basic Training Grant at the closer of financial year will

- (A) Be utilized for next financial year
- (B) Be taken as opening balance
- (C) Lapse of Govt.
- (D) None of the above

Answer-C

79. Compensation for the loss on ship of any article of an officer is admissible when

- (A) The loss is during leave
- (B) The loss is due to theft
- (C) Not admissible at all
- (D) When the loss is not due to negligence of the claimant

Answer- D

81. Renewal of Outfit Allowance is not subject to proportionate recovery when the officer quits service on the grounds of

- (A) ill health
- (B) Special circumstances as decided by Govt.
- (C) Death while in service before completing 2 years
- (D) All the above

Answer- D

76. Which report is sent when I.N. ships/establishments are transferred from the audit area of one NLAO to another NLAO ?

- (A) General report
- (B) Special report
- (C) Fortnightly report
- (D) None of the above

Answer- B

78. Compensation to an officer for loss of money in a ship is admissible to the tune of

- (A) Actual loss
- (B) 50% of the amount
- (C) 75% of the amount
- (D) Not admissible at all

Answer- D

80. "Active List" means list of officers

- (A) Holding the rank of Acting Substantive Lt.
- (B) Placed on Retired or Emergency list
- (C) On Emergency list
- (D) Of Indian Navy other than those who are placed on Retired list or Emergency list

Answer- D

82. Highest gallantry decoration that can be given to a sailor is

- (A) Mahavir Chakra
- (B) Paramvir Chakra
- (C) Ashoka Chakra
- (D) Bar to Mahavir Chakra

Answer- B

83. House Rent Reimbursement to officers is admissible on the basis of
- (A) Rent receipt
 - (B) Request by the officer
 - (C) Application on the officer
 - (D) Non-availability of Govt. accommodation certificate issued by Station Commander

Answer- D

85. Terminal gratuity is admissible to
- (A) Permanent Commissioned Officers
 - (B) Short Service Commissioned Officers
 - (C) AMC Permanent Commissioned Officer
 - (D) None of the above

Answer- B

87. While making the payment of DLI for the subscribers to DSOP/AFPP funds minimum service rendered before death should be
- (A) 3 years
 - (B) 2 years
 - (C) 1 years
 - (D) 5 years

Answer- D

89. Which of the following is interest bearing repayable advance ?
- (A) Leave advance
 - (B) Posting advance
 - (C) Festival advance
 - (D) House-building advance

Answer-D

91. Pay and allowance of Industrial Personnel from Naval ships and establishment are to be
- (A) Pre-audited
 - (B) Frequently audited

84. No CCA is admissible during
- (A) 10 days AL
 - (B) Casual leave
 - (C) Terminal leave
 - (D) None of the above

Answer- C

86. Finalization of terminal gratuity claim of an officer will be done after the same has been audited by
- (A) FA section in main office
 - (B) IRLA section in main office
 - (C) 'R' section in main office
 - (D) Test audit authorities

Answer- D

88. Payments made on acquittance roll in ships and establishments are debited by Imprest section to
- (A) 00/101/06
 - (B) 00/018/64
 - (C) 00/018/61
 - (D) None of the above

Answer- C

90. Maximum amount of Motor Car advance admissible is
- (A) Rs. 1,10,000 or 10 months pay
 - (B) Rs. 1,60,000 or 11 months pay
 - (C) Rs. 75,000 or 8 months pay
 - (D) None of the above

Answer- D

92. Total number of Area Accounts Offices under PCDA(Navy) are
- (A) 03
 - (B) 02

- (C) Post audited
- (D) not subject to audit

Answer- C

93. The daily mustering of industrial employees in the Naval Dockyard is the responsibility of
- (A) Naval officer
 - (B) NLAO
 - (C) AAO(N)
 - (D) Admiral Supt.

Answer- D

95. Maximum instalments for recovery of festival advance are

- (A) 10
- (B) 12
- (C) 06
- (D) 09

Answer- A

97. One of the objectives of IRLA Audit Section is

- (A) To have control of account
- (B) To authorize changes to entitlements of pay and allowances of officers/sailors
- (C) To maintain uniformity in payment
- (D) To distribute work amongst staff in audit section

Answer- B

99. Advance of pay on transfer will not be paid earlier than

- (A) 15 days before the date of transfer
- (B) 10 days before the date of transfer
- (C) 20 days before the date of transfer
- (D) 7 days before the date of transfer

Answer- B

- (C) 04

- (D) 01

Answer- B

94. First instalment of festival advance will be recovered from

- (A) The advance to be paid
- (B) The same month's pay
- (C) After two month's pay
- (D) The pay following the month in which advance is paid

Answer- D

96. For ordinary advance from GPF the maximum number of instalments for recovery are

- (A) 12
- (B) 24
- (C) 36
- (D) 30

Answer- B

98. In case of an officer transferred to High Commission in London, his LPC will be issued by Naval pay office through

- (A) FA section of main office
- (B) 'R' section of main office
- (C) 'T' section of main office
- (D) IRLA section of main office

Answer- D

100. What is the number of officer entitled to Interpreters Allowance at any one time.

- (A) 05
- (B) 03
- (C) No limit
- (D) None of the above

Answer- B

SECTION -V (Factory)

51. What is the minimum percentage of overhead that a GM can levy while fixing sale price of an item for civil trade ?
- (A) 20%
 - (B) 50%
 - (C) 30%
 - (D) 25%

Answer- A

53. Who maintains the Bin Cards ?
- (A) Material section of accounts office
 - (B) Production section of the factory
 - (C) Stores section of the factory
 - (D) Ledger section of the MES office

Answer- C

55. What is the power of the GM for new construction of residential accommodation ?
- (A) Full powers
 - (B) Rs. 10,00,000
 - (C) Rs. 50,00,000
 - (D) No powers

Answer- D

57. Variable overhead is levied as a percentage of
- (A) Total input SMH
 - (B) Total output SMH
 - (C) Total direct labour
 - (D) Total indirect labour

Answer-C

59. Normally stockpile of indigenous items difficult to procure, is built up for what period ?
- (A) 6 months

52. What is Step Ladder Method used for ?
- (A) To assess total production cost
 - (B) To assess output SMH
 - (C) To assess overheads
 - (D) To assess budget requirement

Answer- C

54. While calculating the monthly Average Ledger Rate which of the following is taken into account ?
- (A) WIP
 - (B) SIT
 - (C) Dues
 - (D) Rt. Vouchers

Answer- D

56. Which Grp. of ordnance factories uses the method of Process Costing ?
- (A) Metallurgical group of factories
 - (B) Ammunition group of factories
 - (C) Chemical group of factories
 - (D) Clothing group of factories

Answer- C

58. What does CIF stand for ?
- (A) Carry inward freight
 - (B) Cash inward feature
 - (C) Cost insurance and freight
 - (D) Cash in forward

Answer- C

60. Which of the following is NOT an item for KOP ?
- (A) Expenditure on R&D

- (B) 3 months
- (C) 12 months
- (D) 18 months

Answer- B

61. Which of the following is NOT a factor for vendor evaluation ?

- (A) Quality
- (B) Quantity
- (C) Delivery
- (D) Service

Answer- B

63. Estimated value of a TE is Rs. 27 lakhs. Under revised financial powers, who will chair the TPC ?

- (A) GM
- (B) AGM
- (C) Jt. GM
- (D) DGM

Answer- C

65. Which is NOT a guideline for determining lower trend in prices ?

- (A) Quantity in lower trend comparable with existing contract
- (B) Delivery period in both cases are comparable
- (C) There are more than one contract in lower trend
- (D) Lower rate quoted by a vendor in a development OTE

Answer- D

67. Which is the section(s) who play a role in exercising checks on semi-statement ?

- (A) Costing Section
- (B) Material section
- (C) Labour section
- (D) All the above

Answer- D

- (B) Heavy arrears payment
- (C) Abnormal losses
- (D) All the above

Answer- A

62. Which of the following does NOT constitute authority for production work in an ordnance factory ?

- (A) SWOD
- (B) Extract
- (C) Demand Note
- (D) Indent

Answer- C

64. What is the minimum value for which a TPC has to convene ?

- (A) Rs. 1,00,000
- (B) Rs. 5,00,000
- (C) Rs. 50,000
- (D) Rs. 25,000

Answer- C

66. Which of the following is NOT required for generating labour abstract ?

- (A) Rate form
- (B) Piece work card
- (C) Day work card
- (D) Allocation sheet

Answer- A

68. GM/Sr. GM of an ordnance factory can order idle time upto

- (A) 7 working days
- (B) 10 working days
- (C) 6 working days
- (D) 5 working days

Answer- C

69. Which of the following is NOT a party in a Letter of Credit ?

- (A) Negotiating bank
- (B) Linking bank
- (C) Advising bank
- (D) Confirming bank

Answer- B

71. What is NOT checked while vetting the SHIS ?

- (A) Quantity of stock
- (B) Average monthly consumption
- (C) Demand notes posted
- (D) Dues or liabilities

Answer- C

73. Which are the transactions for which nominal vouchers are made ?

- (A) Loan items
- (B) Stores wrongly received
- (C) Samples for test
- (D) All the above

Answer- D

75. Ranking of vendors in comparative statement of tenders is done on the basis of

- (A) Basic price
- (B) Basic price +Excise duty + Sales tax
- (C) Landed cost
- (D) None of the above

Answer- C

77. What is the objective of Concurrent Review of production cost ?

- (A) Heavy rejections
- (B) Delay in issue of P issue vouchers

70. Which of the following is NOT an accepted form of Performance Security Deposit ?

- (A) Demand draft on scheduled commercial bank
- (B) Cheques
- (C) Fixed deposit receipt on scheduled commercial banks
- (D) Bank guarantee

Answer- B

72. What does class III extract include ?

- (A) Payment services
- (B) Inter-factory services
- (C) Capital services
- (D) For stock

Answer- B

74. In case of procurement of Plant and Machinery which of the following is not taken into account for deciding the ranking in CST ?

- (A) Cost of erection and commissioning
- (B) Cost of spares
- (C) Cost of essential accessories
- (D) Cost of training

Answer- B

76. Materials handled in the factory do not include

- (A) Stock pile items
- (B) Store in transit
- (C) Inventory items
- (D) Material of production charge

Answer- B

78. Who of the following needs to be allocated certain percentage of copper and brass scrap while disposing ?

- (A) Khadi Gramodyog Sangha
- (B) Small Scales Industries Association

- (C) Non- closure of warrant even then production is completed
- (D) All the above

Answer- D

79. If target given is yet to be backed up by an indent, what percentage of the requirement can still be produced by an ordnance factory ?
- (A) 50%
 - (B) Full quantity
 - (C) 25%
 - (D) 10%

Answer- C

81. What is the minimum adequate time to be given for submission of quotation in case of an LTE ?
- (A) One month
 - (B) Two weeks
 - (C) 15 days
 - (D) Three weeks

Answer- D

83. As per present Govt. instructions, what is the percentage upto which preference is to be given to SSI units ?
- (A) 10%
 - (B) 15%
 - (C) 5%
 - (D) No price preference is to be given

Answer- B

85. It an item is to be delivered by post-parcel as per the SO, what will be taken to be the date of delivery ?
- (A) Date of receipt of parcel by consignee
 - (B) Date of dispatch as indicated by the supplier
 - (C) Date of postal receipt
 - (D) Date of acceptance by consignee

Answer- C

- (C) Pital Basti Dastakar Association
- (D) None of the above

Answer- C

80. How is Renewal Reserve Fund created ?
- (A) Allotment by Govt. of India
 - (B) Allotment by OFB
 - (C) Equivalent to depreciation of plant and machinery under capital grant
 - (D) All the above

Answer- C

82. This is a case of a TE with 25% option clause. After opening the quotations L-1's offer is Rs. 47,750. What will be the level of TPC ?
- (A) TPC-IV
 - (B) TPC-III
 - (C) TPC-II
 - (D) TPC-I

Answer- C

84. Beyond what value, IRR calculation is required to be calculated for purchase of plant and machinery ?
- (A) Rs. 50 lakh
 - (B) Rs. 5 Lakh
 - (C) Rs. 1 Crore
 - (D) Rs. 5 Crore

Answer- C

86. What is the ceiling, if any, on profit payable to the IEs ?
- (A) 50%
 - (B) 70%
 - (C) 75%
 - (D) 80%

Answer- C

87. Fixed overheads are items of expenditure which
- (A) Are fixed and do not change over the years
 - (B) Do not depend on the volume of manufacture but generally remain constant
 - (C) Varies from year to year
 - (D) None of the above

Answer- B

89. Which of the following is considered a primary document in material section of an Accounts Office ?
- (A) Material abstracts
 - (B) Labour abstracts
 - (C) Return notes
 - (D) SHIS

Answer- D

91. Which of the following are included in Manufacturing A/c statement 'A' ?
- (A) Recovery of licence fee
 - (B) Minor repairs
 - (C) Sale of stores not on stock charge
 - (D) None of the above

Answer- B

93. Who are the day workers ?
- (A) Who are not allowed to do night shift
 - (B) Who work during the day only
 - (C) Who are paid on the daily basis
 - (D) Who are paid on the basis of attendance

Answer- D

88. Requirement of depositing security deposit by a supplier cannot be waived if the supplier is
- (A) Registered with DGS&D
 - (B) Registered with SSI
 - (C) Registered with Ordnance factories
 - (D) a PSU

Answer- B

90. Uninstalled plant and machinery should feature in
- (A) M voucher register
 - (B) Block register
 - (C) Suspense block register
 - (D) All the above

Answer- C

92. When should new vendor development be resorted to ?
- (A) To implement indigenisation programme
 - (B) Change in make or buy decision
 - (C) When established vendors form a cartel
 - (D) All the above

Answer- D

94. While opening the tender it was found one of the unregistered vendors has not deposited EMD, What action should be taken ?
- (A) Ask the vendor to deposit EMD
 - (B) Ignore his offer
 - (C) Ask him to deposit while starting the work
 - (D) None of the above

Answer- B

95. Broadly speaking what are the factors taken into consideration to assess man hours required for production ?

- (A) Estimated man hour as per standard estimates of principal items
- (B) Estimated man hour for non-principal items by applying ratios
- (C) Estimated man hour on semi manufacture
- (D) All the above

Answer- D

97. Who are paid " Night shift bonus ?

- (A) Day worker working in night shift
- (B) Piece worker working in night shift
- (C) Piece worker performing OT under departmental rule during night shift
- (D) All the above

Answer- C

99. The quantity in the supply order is 50,000. There is an upward price trend for this material. Option Clause can be exercised for what quantity ?

- (A) 25,000
- (B) 5,000
- (C) 12,500
- (D) 10,000

Answer- C

96. In a case of TPC level III, the supplier has requested for waiver of security deposit as the firm is registered with Ordnance Factory. Who can waive the security deposit ?

- (A) AGM
- (B) Jt. GM
- (C) GM
- (D) Chairman TPC

Answer- C

98. How is the distribution of the required Quantity done between LTE & OTE while going for new vendor development through OTE ?

- (A) 75%-25%
- (B) 70%-30%
- (C) 80%-20%
- (D) 90%-10%

Answer- C

100. Disbursement Certificate

- (A) Is a monthly disbursement certificate prepared by the factory for all its employees who are paid by LAO
- (B) Is a statement/account of receipts and payments paid by the factory to the Industrial Employees from the advances paid by the LAO
- (C) Contains only receipts side
- (D) Contains only payments side.

Answer- B

INSTRUCTIONS FOR CANDIDATES

1. Please do not open this booklet until you are told to do so.
2. The total duration for the test is 150 minutes.
3. Please fill up the necessary information in the space provided on the cover of the Booklet and the answer sheet before commencement of the test.
4. Part 'A' consists of 50 questions serially numbered from 1-50 and Part 1-50 and Part 'B' consists of 50 questions wherein each section has been serially numbered from 51-100. The candidates are advised to check the relevant sections at the start of the examination.
5. The total number of questions which have to be answered is 100 (one hundred).
Part 'A' consists of 50 questions which is compulsory and common to all candidates.
Part 'B' consists of 50 questions each for the specialized section on Army/Air Force/Navy/Factories. You are required to answer only one section selected by you in Part-'B'
6. Use only HB Pencil to darken the circles in various columns in the answer sheet.
7. The candidates are advised to read through the instructions given in this booklet carefully before answering the questions.
8. After each question, four alternative answers are given. Find the correct answer and darken the circle provided against the question numbers in the answer sheet as shown below.

EXAMPLE: Any error noticed in the figures of the Bank Scrolls shall immediately be pointed out to the

- (A) Central Accounts Section of the Reserve Bank of India
- (B) Nearest Police Station
- (C) Services Headquarters
- (D) District Magistrate

● ○ ○ ○

Answer: **A B C D**

Out of these choices, (A) is the correct answer. So against the question number, the appropriate circle is to be darkened.

9. Please do not darken more than one circle in any column because the machine will read more than darkened circle as an incorrect answer.
10. Rough work, if any, is to be done in this booklet. No extra sheet will be provided for rough work.