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Model Answer

PRELIMINARY EXAMINATION **2008**

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PRELIMINARY EXAMINATION FOR ADMISSION TO SAS PART-I
EXAMINATION- 2008

PAPER-I

Question Booklet No.

Please fill in the following information:

Duration: 150 Minutes

Total Marks: 100

Roll No

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Answer Sheet No

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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)

1	Which of the following is an interest free advance for Government Servants ? (a) Advance for the purchase of a Table Fan (b) Advance for purchase of bicycle (c) Advance in connection with legal proceedings (d) Advance for purchase of warm clothing.	2	For the purpose of Travelling allowance, the Government Servants/ employees are divided into (a) Five grades (b) Four grades (c) Three grades (d) Two grades
	Answer- C		Answer-A
3	In which of the following conditions is "Daily Allowance" inadmissible ? (a) For a continuous halt of 180 days at a station on tour (b) In circumstances where free boarding and lodging is availed (c) When absence from Headquarters exceeds 12 (twelve) hours (d) When a Restricted Holiday is availed while on tour.	4	Indicate the period on the expiry of which Medical Reimbursement claims can be destroyed (a) One year (b) Two years (c) Three years (d) Ten years.
	Answer-D		Answer-C
5	Leave Travel Concession (LTC) can not be availed by an employee during: (a) Earned Leave (b) Casual Leave (c) Special Casual Leave (d) Holidays.	6	Which of the following Principal Controllers's office is responsible for keeping the " Defence Audit Code" corrected up to date ? (a) PCDA(CC) Lucknow (b) PCDA(NC) Jammu (c) PCDA(SC) Pune (d) PCDA(WC), Chandigarh.
	Answer-D		Answer-C
7	The Pay accounts of officers attached to or Serving on the establishment of the High Commissioner of India in the U.K. are maintained by (a) PAO, Ministry of External Affairs, New Delhi (b) CDA(O), Pune (c) High Commissioner of India in UK (d) High Commissioner of India in Australia.	8	Which of the following Railway Warrants/ Credit Notes/Concession Vouchers are not audited by PCA(Fys), Kolkata? (a) IAFT- 1707 Party warrants issued for small troops including the omnibus warrants issued to officers moving with the body of troops (b) IAFT-1711 Military Credit Notes issued for Military Stores consigned under Military Tariff Rules

			(c) IAFT- 1719 concession voucher issued to the Cadets of Army/Navy/Air Force (d) IAFT- 1707A warrants issued for Military special trains, vehicles, wagons and compartments.
	Answer-C		Answer-C
9	The field cashiers required to reader their cash account in IAFF- 987 duly supported by vouchers, containing all receipts and payments to CDA(O), Pune on a : (a) Weekly basis (b) Monthly basis (c) Quarterly basis (d) Daily basis	10	Nominal IRLAs in respect of officers attached to or serving on the establishment of Indian Embassies, High Commissions etc. abroad other than UK are maintained by : (a) PCDA, New Delhi (b) PCDA(SC), Pune (c) CDA(O), Pune (d) CDA, Patna
	Answer-D		Answer-C
11	Which of the following does not constitute one of the standards of financial propriety ? (a) The expenditure should not be prima facie more than the occassion demands (b) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage (c) That there is provision of funds for the expenditure duly authorized by the competent authority (d) The amount of allowance granted to meet expenditure for a particular type, should be so regulated that the allowances are not on the whole a source of profit to the recipients.	12	Which controller's office places cash assignments at the disposal of the Gorkha Recruiting Depots and Record offices located at Ghoom and Laheria Sarai ? (a) CDA(Army), Meerut (b) CDA, Patna (c) CDA, Guwahati (d) PCDA(CC) Lucknow
	Answer-C		Answer-B
13	Which Controller's office settles by actual payment to the High Commissioner for Australia in India, claims on account of pensions paid on the authority of payment orders of pensions issued by the PCDA(Pension), Allahabad ? (a) PCDA(P), Allahabad (b) PCDA, New Delhi (c) CDA(Army) Meerut (d) CDA, Patna	14	The benefit of additional amount under the Deposit Linked Insurance Scheme in case of death of a GPF subscriber is admissible: (a) If the subscriber has put in a minimum of three years of service (b) If the subscriber has put in a minimum of five years of service (c) If the subscriber has put in a minimum of one year of service (d) If the subscriber has put in a minimum of twenty years of service
	Answer-C		Answer-B
15	Which of the following statements is FALSE ? (a) Special casual leave can be	16	Appropriation Accounts of Defence Services are submitted by Secretary Defence (Finance) to

	<p>combined with E.L.</p> <p>(b) Special casual leave can be granted for Training as Home Guard</p> <p>(c) Special casual leave can be combined with C.L.</p> <p>(d) Special casual leave can be granted for exercising franchise on the day of election to the local bodies (Municipalities) to employees enrolled as voters in constituencies located at other than their duty stations</p>		<p>(a) Controller General of Accounts</p> <p>(b) Comptroller and Auditor General of India</p> <p>(c) Accountant General, Central Revenue</p> <p>(d) Finance Minister, Government of India.</p>
	Answer-D		Answer-B
17	<p>The rate of interest on GPF during the last two years(2006-07 and 2007-08) has been:</p> <p>(a) 7.5% and 8% respectively</p> <p>(b) 8% and 8% respectively</p> <p>(c) 8.5% and 8.5% respectively</p> <p>(d) 8% and 8.5% respectively</p>	18	<p>The tour notes of a Regional CDA/Addl. CDA/Jt CDA where points related to local audit or Financial interest procedure are raised, are dealt with by which section of the Main office?</p> <p>(a) AN Section</p> <p>(b) O&M Cell</p> <p>(c) FA Section</p> <p>(d) M Section</p>
	Answer-B		Answer-C
19	<p>Which one of the following is NOT a function of the PCDA, New Delhi?</p> <p>(a) Maintenance of Provident Funds in respect of GP 'A', 'B' and 'C' officers</p> <p>(b) Settlement of transaction with other Ministries</p> <p>(c) Maintenance of Provident Fund Accounts of GREF Personnel</p> <p>(d) Internal Audit of various initial accounting documents maintained by Ministry of Defence.</p>	20	<p>Which of the following statements is FALSE?</p> <p>(a) Recorded warning is not a major penalty</p> <p>(b) Major penalty can not be imposed by any authority other than (or subordinate to) the appointing authority</p> <p>(c) Withholding of increment of pay is a major penalty</p> <p>(d) Compulsory Retirement is a major penalty.</p>
	Answer-C		Answer-C
21	<p>Which of the following codes/manuals are not the responsibility of CDA(Army) for issuing corrections?</p> <p>(a) MES Local Audit Manual</p> <p>(b) Army Local Audit Manual</p> <p>(c) Office Manual Part - II</p> <p>(d) Office Manual Part-VIII</p>	22	<p>From which date is the Transport allowance admissible?</p> <p>(a) 1-1-1996</p> <p>(b) 1-8-1997</p> <p>(c) 1-10-1997</p> <p>(d) 10-10-1997</p>
	Answer-B		Answer-B
23	<p>Which Section of a Regional Controller's office deals with matters related to Deviation order?</p> <p>(a) M Section</p> <p>(b) T Section</p>	24	<p>Transport Allowance is not admissible during absence from duty exceeding</p> <p>(a) 120 days</p> <p>(b) 60 days</p>

	(c) E Section (d) Store Audit Section		(c) 30 days (d) None of the above
	Answer-C		Answer-C
25	An Accounts Officer serving in the HQ of CGDA office is eligible for a Head Quarter Allowance of (a) Rs. 400 per month (b) Rs. 600 per month (c) Rs. 800 per month (d) Rs. 1200 per month	26	Joining Time in case of the transfer can not be combined with (a) Earned Leave (b) Half Pay Leave (c) Casual Leave (d) Commuted Leave
	Answer-B		Answer-C
27	Upto what percentage of the fare can be drawn as advance while availing LTC by an employee? (a) 100% (b) 90% (c) 80% (d) 75%	28	Which of the following offices maintains the DSOPF of a Colonel in the Indian Army? (a) CDA(Funds), Meerut (b) PCDA, New Delhi (c) PCDA(SC), Pune (d) CDA(O), Pune
	Answer-B		Answer-D
29	Which of the following is NOT a Charged expenditure? (a) Cost of stamp paper when required to be paid by the Government in terms of decree/arbitration (b) Interest charges on Fund Balances (c) Expenditure incurred by Govt. prior to the announcement of the decree/award as legal expenses (d) Loan for Water Supply Programmes to State Governments.	30	When is a 'Last Pay Certificate (LPC)' NOT issued? (a) On transfer from one Regional Controller's office to another controller's office (b) On transfer to Pension establishment (c) On transfer from a Section of a sub-office to another section of the sub-office. (d) On transfer on deputation to another Department of GOI.
	Answer-C		Answer-C
31	Which of the following is NOT a Principal Staff Officer(PSO) to the Chief of the Army Staff? (a) E-in- C(Engineer - in Chief) (b) Adjutant General (AG) (c) QMG- Quarter Master General (d) MGO- Master General of Ordnance	32	HSR stands for (a) Hospital Service Record (b) Hospital Speciality Referral (c) Hospitality Services Regulations (d) Hospital Stoppage Rolls
	Answer-A		Answer-D
33	Which of the following payments can not be disbursed on the basis of an authorisation letter and a receipt on behalf of a DAD employee to another DAD employee? (a) GPF advance (b) Arrears on account of revision of pay (c) Final payment of GPF accumulations	34	"Vote on Account" is: (a) Provisional allocation made by the Service HQr (b) Authorized by the Ministry of Defence (Finance) (c) Passed by the Parliament (d) Authorized by the CGDA

	(d) Arrears on account of increase in DA		
	Answer-C		Answer-C
35	Annual Audit Certificate(AAC) is rendered by the Pr. Controllers/Controllers to the: (a) Comptroller and Auditor General of India (b) Controller General of Accounts (c) Controller General of Defence Accounts (d) Accountant General, Central Revenues.	36	Special Casual leave can be granted by the competent authority for: (a) Mountaineering Expeditions (b) Trekking expeditions (c) Bandh, Curfew, Transport system failure (d) All the above
	Answer-C		Answer-D
37	Indicate the period on the expiry of which "Register of Charged Expenditure" may be disposed off/destroyed (a) One year (b) Three years (c) Five years (d) Ten years	38	Indicate the period on the expiry of which "Register of Blank Cheques" may be disposed off/destroyed (a) Three years (b) Five years (c) Ten years (d) Fifteen years.
	Answer-B		Answer-B
39	In which Section of the Regional Controller's office, the matter related with Infructuous Expenditure of Army units is dealt with? (a) Store Audit Section (b) Store Account Section' (c) Engineering Section (d) Financial Advice Section	40	Which of the following sentences is FALSE? (a) Transfer entries are carried out to correct an error of classification in the original accounts (b) Transfer entries are carried out to revise classification provisionally made as a matter of convenience in the first instance (c) Transfer entries are carried out to adjust inter-departmental and other transactions which do not involve the receipts or payment of cash (d) Transfer entries are carried out to correct errors or omissions in the recorded expenditure or work even if it is as small as Rupee one.
	Answer-D		Answer-D
41	Name the office responsible for maintenance of Fund accounts of a Naval Officer (a) PCDA(Navy), Mumbai (b) CDA(O), Pune (c) Naval Pay Office, Mumbai (d) CDA(Funds), Meerut	42	DPDOs located in which of the following States are under the jurisdiction of CDA, Chennai? (a) Gujarat (b) Maharashtra (c) Andhra Pradesh (d) Orissa
	Answer-C		Answer-C
43	After close of March Supplementary,	44	Which of the following statements is FALSE?

	<p>discrepancies coming to light where the amount involved is more than Rs. one lakh, the manual correction is permissible with the prior approval of</p> <p>(a) CDA concerned and CGDA (b) CDA concerned and CGA (c) CGA and CGDA (d) None of the above</p>		<p>(a) Vote on account is the expenditure authorised by Parliament (b) Vote on account is to meet expenditure on salary and other obligatory charges for the initial one or two months of the ensuing financial year (c) Expenditure on new schemes can be incurred in vote on Account (d) Vote on account is based on 1/12th of the estimated provision per month.</p>
	Answer-C		Answer-C
45	<p>Which of the following statements is incorrect(False)?</p> <p>(a) Annual Audit certificate is prepared by the CGDA (b) The CGDA's Annual Audit certificate is based on similar certificates rendered by PCDA's/CDAs to his/her office (c) The certificate (AAC) is countersigned by Secretary Defence and included in the Appropriation Accounts of the Defence Services (d) Annual Audit certificate is generally submitted by the CGDA during September/October each year.</p>	46	<p>Which of the following is classified as stores loss in the appropriation accounts?</p> <p>(a) Overdrawal of ration in an Army unit (b) Provision of Government transport to non-entitled persons (c) Losses of cash due to enemy action (d) Irregular issue of ordnance store by an Army unit.</p>
	Answer-C		Answer-D
47	<p>Which of the following Sections in Main Office of a Controller's office maintains " Register of Invoices for Imported Stores"?</p> <p>(a) Financial Advice Section (b) Store Contract Section (c) 'M' Section (d) Store Audit Section</p>	48	<p>Which of the following is the maximum amount of Immediate Relief admissible to the family of an employee who dies while in service?</p> <p>(a) Rs. 8,000 (b) Rs. 9,000 (c) Rs. 10,000 (d) None of the above</p>
	Answer-D		Answer-A
49	<p>'Demand -cum- Audit Register' pertaining to Defence civilians is maintained by which of the following Sections of a Controller's office?</p> <p>(a) Pay Section (b) Transportation Section (c) Financial Advice Section (d) Stores Audit Section.</p>	50	<p>For which of the following purposes, expenditure from Annual Training Grant (ATG) can not be met?</p> <p>(a) Weapon Training (b) Training Camps (c) Training of Spouses for Troops Welfare activities (d) Training Conferences.</p>
	Answer-B		Answer-C

51	Which of the following statements is FALSE? (a) A Computer Advance is sanctioned to a Senior AO of DAD (b) A car advance is sanctioned to a Dy CDA of DAD (b) A car advance is sanctioned to a Dy CDA of DAD (c) A fan advance is sanctioned to a Record clerk in DAD (d) A House Building Advance is sanctioned to a Sr. Auditor with 15 years of Service in DAD.	52	Which of the following Sections in a Regional Controller's Main office is concerned with the "Audit of S&S Imprest Cash Book"? (a) Administration Section (b) Stores Audit Section (c) Stores Contract Section (d) Engineering Section.
	Answer-C		Answer-C
53	Which of the following Pr. Controller's/Controller's office deals with "Sanction of Pension in respect of Air Vice Marshal Serving in the Air HQrs."? (a) PCDA(AF), Dehradun (b) CDA(AF), New Delhi (c) PCDA(Pension), Allahabad (d) CDA(PD), Meerut.	54	Which of the following Sections deals with studies of system and procedures of work for improvement in functioning of the office? (a) Administration Section (b) O&M Cell (c) Financial Advice Section (d) Pay Section
	Answer-B		Answer-B
55	Which of the following Sections in the Main office of a Controller's office maintains the "Debt Head Register"? (a) Accounts Section (b) Store Audit Section (c) Admin. Section (d) Financial Advice Section	56	Which of the following demands against an employee transferred from the audit jurisdiction of one controller to that of another is required to be transferred through Defence Exchange Account? (a) Advance of Pay (b) Advance of TA/DA (c) House Building Advance (d) Advance of LTC Amount.
	Answer-A		Answer-C
57	What is the maximum number of Classes of voucher that are operated through a Punching Medium (PM)? (a) Five (b) Seven (c) Nine (d) None of the above.	58	What class of voucher out of the following is operated while accounting/adjusting DID Schedules is a Punching Medium? (a) Class-I Voucher (b) Class-II Voucher (c) Class -III Voucher (d) Class - IV Voucher
	Answer-C		Answer-C
59	Which office of the Defence Accounts Deptt. is responsible for rendering financial advice to the GOC- in- C, Eastern Command? (a) CDA, Guwahati (b) PCA(Fys) Kolkata (c) CDA, Patna (d) None of the above	60	What class of Voucher out of the following is operated while accounting/adjusting "Abstract of Receipt and charges" in a Punching Medium? (a) Class -IV Voucher (b) Class -III Voucher (c) Class -II Voucher

			(d) Class - I Voucher
	Answer-C		Answer-A
61	<p>Which of the following irregularities are not included in MFAI report of a Controller's office?</p> <p>(a) Cases of non-utilisation of heavy plant and machinery for the purpose for which purchased and installed, noticed through audit process in main office</p> <p>(b) Cases of non-maintenance of Regimental Accounts of a Regiment</p> <p>(c) Cases involving financial irregularity of Rs. 5 lac or above in each case</p> <p>(d) Deterioration in the condition of high value stores due to unduly long/inadequate storage.</p>	62	<p>In case of transfer within the same city involving change of residence, the composite transfer grant will be</p> <p>(a) Paid in full i.e. one month's Basic Pay + Dearness Pay</p> <p>(b) Paid one third of one month's BP+DP</p> <p>(c) Paid one half of one month's BP+DP</p> <p>(d) None of the above.</p>
	Answer-B		Answer-B
63	<p>How are time expired paid cheques disposed of?</p> <p>(a) By burning in the presence of S.O.(A) i/c of Accounts Section</p> <p>(b) By burning in the presence of S.O.(A) i/c of Records Section</p> <p>(c) By burning in the presence a Gazetted officer</p> <p>(d) By burning in the presence of S.O.(A) and Sr. Auditor of 'D' Section.</p>	64	<p>Who functions as the Principal Accounting officer for CSD?</p> <p>(a) CGDA, New Delhi</p> <p>(b) CDA(CSD), Mumbai</p> <p>(c) PCDA(SC) Pune</p> <p>(d) PCDA, New Delhi</p>
	Answer-C		Answer-A
65	<p>Which of the following offices post audits the pay bills, TA bills etc of the DAD employees working in the office of the CDA(PD), Meerut?</p> <p>(a) CDA(Army), Meerut</p> <p>(b) PCDA(Pension), Allahabad</p> <p>(c) PCDA(CC), Lucknow</p> <p>(d) CDA, Patna</p>	66	<p>Pay Accounts of civilians on War system of Pay accounting are maintained by:</p> <p>(a) Pay Section of the Regional Controller's office</p> <p>(b) CDA(O) Pune</p> <p>(c) Pay Accounts office(Ors) Concerned</p> <p>(d) None of the above</p>
	Answer-B		Answer-A
67	<p>Liquidated Damages are levied or recovered for:</p> <p>(a) Loss of Liquid stores in transit</p> <p>(b) Poor quality of material supplied</p> <p>(c) Delay in supply of material beyond the delivery period</p> <p>(d) When stores are damaged due to rain.</p>	68	<p>Which authority is empowered to audit the sanctions issued by the Govt.of India in so far as they relate to Defence Services. Estimates?</p> <p>(a) CGDA, New Delhi</p> <p>(b) PCDA, New Delhi</p> <p>(c) CDA(Army) Meerut</p> <p>(d) Director of Audit, Defence Services.</p>
	Answer-C		Answer-D

69	A Controller's office decides to relax audit temporarily in a matter concerning one of his sub-offices. How can he do so? (a) By prior concurrence of C&AG (b) By prior concurrence of Sub-Area-Commander (c) By prior concurrence of CGDA (d) By prior concurrence of GOC-in- C of the command.	70	Which Section of a Regional Controller's office deals with matter/claims pertaining to 'Scrutiny of conservancy service agreements?' (a) Miscellaneous Section (b) Financial Advice Section (c) O & M Cell (d) Engineering Section
	Answer-C		Answer-A
71	Which Section of a Regional Controller's office deals with matter/claim related to " Post Audit of Condiment Allowance" claims of PBORs? (a) Stores Audit Section (b) Store Contract Section (c) Miscellaneous Section (d) Accounts Section	72	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 30 years of the qualifying service? (a) One year (b) Three years (c) Five years (d) None of the above
	Answer-C		Answer-B
73	Which of the following is categorized as a class of Pension? (a) Subsistence allowance (b) Compassionate allowance (c) City compensatory allowance (d) Deputation Allowance	74	What is the mode of settlement of transactions between DGS&D and Defence? (a) Cash settlement (b) Issue of cheque (c) Book adjustment through RBI, CAS, Nagpur (d) None of the above
	Answer-B		Answer-C
75	'Emoluments' for the purpose of retirement/ death gratuity on the date of retirement/gratuity do not constitute: (a) Basic Pay (b) Dearness Pay (c) Medical Allowance (d) Dearness Allowance.	76	A person has rendered a qualifying service of 35 years. What is the quantum of gratuity admissible to him at the time of retirement? (a) 35 times the emoluments (b) 17½ times the emoluments (c) 16½ times the emoluments (d) Fixed amount of Rs. 3.5 lacs.
	Answer-C		Answer-C
77	Indicate the period of retention of the "Acquittance Rolls" for Pay and allowances paid to DAD personnel, for the month of January and July of a calendar year (a) 3 years (b) 5 years (c) 6 years (d) 7 years	78	The pay accounts of Army Officers proceeding abroad on course of instructions are maintained by (a) High Commissioner/Ambassador of India in that country (Country of Deputation) (b) CGDA, New Delhi (c) CDA(Officers), Pune (d) None of the above
	Answer-C		Answer-C

79	Indicate the period of retention of the Pension Payment Order of an employee (a) 35 years (b) 60 years (c) 70 years (d) 75 years	80	In which of the following cases sanction of the Government of India is required ? (a) For movement of Stores by air within Indian limits for operational reasons (b) For movement of Stores by sea within Indian limits for operational reasons (c) For movement of Imported stores from abroad to India by air (d) For movement of Ordnance stores within India by Rail.
	Answer-D		Answer-C
81	Which office of the DAD is responsible for printing of the All India Compilation of Defence receipts and charges ? (a) PCDA, New Delhi (b) CDA(Funds), Meerut (c) PCDA(R&D), New Delhi (d) None of the above	82	Which of the following allowances /concessions/advances are admissible to Government Servant under suspension? (a) Advance for purchase of Conveyance (b) Advance for purchase of Conveyance but not drawn before he is placed under suspension (c) LTC to members of family of the Govt. servant (d) LTC for self.
	Answer-C		Answer-C
83	Who out of the following acts as the Chief Accounting Authority responsible for arranging payments and timely compilation and rendering of accounts of a Department/Ministry of the Govt. of India? (a) Financial Advisor to the Deptt./Ministry (b) Integrated Financial Advisor to the Ministry of Finance (c) Secretary to the respective Deptt/Ministry (d) None of the above	84	Each Branch of the RBI, SBI will prepare Debit Scroll and furnish to the concerned CDA a copy of the same in respect of a defence transaction on a (a) Daily basis (b) Weekly basis (c) Fortnightly basis (d) Monthly basis
	Answer-C		Answer-A
85	What is the name of the compilation where the data of all punching medium prepared during the month are reflected ? (a) All India Compilation (b) Book Compilation (c) Sectional Compilation (d) None of the above	86	Through which of the following Agency/Committee of the GOI the matter pertaining to the rendition of "Audit Report of the Defence Services" is dealt with? (a) Public Accounts Committee (b) Estimates Committee (c) Committee on Public Undertakings

			(d) None of the above
	Answer-C		Answer-A
87	What is the validity of a Government cheque? (a) Three months including the month of issue (b) Three months excluding the month of issue (c) Six months from the date of issue (d) None of the above	88	IRLAs of the officers of the Indian Army are closed on a : (a) Monthly basis (b) Quarterly basis (c) Half-yearly basis (d) Yearly basis
	Answer-B		Answer-A
89	Commutated portion of Pension is restored on the expiry of: (a) 15 Years from the date of retirement (b) 10 years from the date of retirement (c) 5 years from the date of retirement (d) None of the above	90	What is the amount of Joining Time admissible if the distance between old and new Head Quarters is more than 1000kms and upto 2000 kms? (a) 10 days (b) 12 days (c) 15 days (d) None of the above
	Answer-A		Answer-B
91	The individual Running Ledger Accounts of the Air Force personnel are closed by Air Force Central Accounts office on a: (a) Quarterly basis (b) Half yearly basis (c) Monthly basis (d) Yearly basis	92	What is the quantum of " Advance of TA" admissible to the family of an employee who dies in service, for traveling to the Home Town or to any place of selected place of residence where the family wishes to settle down? (a) Full probable amount of traveling expenses admissible under rules (b) Limited to half of the probable amount of traveling expenses admissible under rules (c) Limited to three fourth of the probable amount of traveling expenses admissible under rules (d) None of the above
	Answer-C		Answer-C
93	Which of the following statements is TRUE about the New Pension Scheme for Central Government servants? (a) It is applicable to all central Government Servants appointed after 1/4/2004 (b) It has a ten digit PPAN allotted by the PAOs (c) Exit from the scheme is admissible on any date after attaining the age of 55 years	94	Who is responsible for preparation of the Appropriation Accounts of the Defence Service? (a) The Defence Secretary, Ministry of Defence (b) Secretary (Defence Finance)/Financial Advisor (Defence Services) (c) CGDA (d) CGA

	(d) Government Servants have to contribute 10% of their BP+DP+DA.		
	Answer-D		Answer-B
95	Which one of the following is NOT a Department of Ministry of Defence? (a) Department of Defence (b) Department of Defence Production and Supplies (c) Department of Defence Research & Development (d) Department of Space Technology	96	Under which Rule, case for minor penalty is initiated? (a) Rule 14 of CCS (CCA) Rules (b) Rule 16 of CCS (Conduct) Rules (c) Rule 3 of CCS (CCA) Rules (d) Rule 16 of CCS (CCA) Rules
	Answer-D		Answer-D
97	Which of the following offices post audits the Pay bills, TA bills etc. of the DAD employees working in the office of the PCDA(Pensions), Allahabad? (a) CGDA (b) PCDA(CC), Lucknow (c) CDA, Patna (d) C & AG	98	Defence Exchange Account is operated for adjustment of certain types of transactions between: (a) a Principal controller/controller and a Civil Ministry (b) a Principal controller/controller and DGS&D (c) two Principal controllers/controllers. (d) Ministry of Defence and the Employment Exchange
	Answer-C		Answer-C
99	Which Section of the main office of a CDA/PCDA deals with customs duty charges? (a) Accounts Section (b) Store Contract Section (c) Store Audit Section (d) E- Section	100	Which is NOT a part of classification structure of Government Accounts? (a) Major Head (b) Minor Head (c) Sub- head (d) Overhead.
	Answer-C		Answer-D

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- 2008

PAPER-II

Question Booklet No.

Please fill in the following information:

Duration: 150 Minutes

Total Marks: 100

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.
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-2

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

PART-A

SECTION -I (Common to All Candidates)

1	What is the common name given to the estimated receipts and expenditure laid before Parliament in respect of every financial year? (a) Consolidated Fund (b) Annual Financial Statement (c) Demands for Grants (d) Economic Survey	2	Physical and financial aspects of major programmes and schemes in respect of various Ministries and Departments are presented to Parliament through (a) the Zero Base Budget (b) the Capital Budget (c) the Performance Budget (d) the Annual Report
	Answer -B		Answer -C
3	Payment made in satisfaction of a Court decree falls under the category of (a) Voted expenditure (b) Charged expenditure (c) Plan expenditure (d) Non- plan expenditure	4	After the Demands of Grants are voted by the Lok Sabha, Parliament's approval to the withdrawal from the Consolidated Fund of the amounts so voted is sought through (a) Finance Bill (b) Money Bill (c) Appropriation Bill (d) Appropriation Act
	Answer -B		Answer -C
5	The Ministry of Railways presents a separate statement of estimated receipts and expenditure relating to the Railways in the Parliament in advance. The General Budget includes (a) Estimated receipt and expenditure of railways in lump (b) It does not include railways figures (c) Only surplus receipts over railways expenditure is included (d) Only capital receipts and expenditure is included.	6	The estimates for which vote of Lok Sabha is required is presented in the form of (a) Appropriation Bill (b) Demand of Grants (c) Expenditure Budget (d) Plan Outlay.
	Answer -A		Answer -B
7	Indicate which statement is NOT true: (a) Re appropriation is made from one primary unit of appropriation to another within a grant	8	In the context of Defence, the following truly represents the capital expenditure: (a) An item above Rs. 2 lakhs and estimated life of 7 years.

	(b) No Re appropriation between capital and revenue heads (c) No Re appropriation between salary and other heads (d) No Re appropriation between receipt and expenditure heads		(b) An item above Rs. 10 lakhs and estimated life of 5 years (c) An item above Rs. 5 lakhs and estimated life of 5 years (d) An item Rs. 10 lakhs and above with estimated life of 7 years.
	Answer -C		Answer -D
9	Purchase of goods up to the following limit can be made without inviting quotations on each occasion under the certificate of the competent authority: (a) Rs. 2,000 (b) Rs. 1,00,000 (c) Rs. 10,000 (d) Rs. 15,000	10	Open tender enquiry for the procurement of goods, subject to a few exceptions in GFR, should be used (a) If the estimated value is Rs. 25 lakhs and above (b) If the estimated value is Rs. 2 lakhs and above (c) If large numbers of suppliers are available in market (d) In all the above contingencies
	Answer -D		Answer -A
11	The Contingency Fund of India is held on behalf of the President by (a) Finance Secretary (b) Home Secretary (c) Secretary, Deptt. of Economic Affairs (d) Secretary (Defence Finance)	12	The quantum of advance on the second occasion for the purchase of Motor cycle shall be as under: (a) Rs. 30,000 or four months' basic pay and dearness pay or anticipated price, whichever is least (b) Rs. 24,000 or three months' basic pay and dearness pay or anticipated price, whichever is least (c) Rs. 24,000 or three months' basic pay and dearness pay or anticipated price, whichever is most (d) Rs. 30,000 or four months' basic pay and dearness pay or anticipated price, whichever is most
	Answer -C		Answer -C
13	Expenses on temporary establishment or labour in excess of fixed scales for Army are covered under: (a) Rule 56 FR Part-I, Vol-I (b) Rule 58- A FR Part-I, Vol-I (c) Rule 58 -B FR Part-I, Vol-I (d) None of the above	14	If the amount provided in the sanctioned budget is found to be insufficient during a financial year, additional sums are sought as (a) Modified Appropriation (b) Vote on Account (c) Excess Grant (d) Supplementary Grant
	Answer -B		Answer -D
15	The ultimate responsibility for ensuring that expenditure does not exceed the corresponding budget allotment rests on (a) Principal Staff Officers (Service HQrs) (b) Financial Advisor(Defence Services)	16	In the event of any important change contemplated in the duties and functions of the Defence Accounts Department, approval of the following would be necessary (a) Cabinet Committee on Security (b) Secretary (Defence Finance) (c) Public Accounts Committee

	(c) Controller of Defence Accounts (d) Service Chief concerned		(d) Ministry of Finance
	Answer -A		Answer -D
17	For the Defence personnel, the Last Pay Certificate is not required to be issued in the following case: (a) Transfer from one establishment to another (b) Transfer to pension establishment (c) Transfer to the payment of another audit office (d) An Army Officer transferred or seconded to Navy	18	GOC-in- C of a Command has following inherent powers to sanction expenditure on any of the objects enumerated in Rule 58(A) of Financial Regulations Part-I: (a) Rs. 75,000 (b) Rs. 1,00,000 (c) Rs. 5,00,000 (d) Full Powers
	Answer -A		Answer -B
19	JCOs/ORs serving in operational areas are entitled for family allotment through official channels on following terms: (a) Free remittance (b) On 2% concessional charge (c) On 1% concessional charge (d) None of the above	20	The following is not a relevant document in the context of preparation and maintenance of the pay accounts of sailors of the Indian Navy: (a) Gen forms (b) Acquittance Rolls (c) Pay Books (d) Sheet Rolls
	Answer -A		Answer -D
21	Hospital stoppage rolls in respect of Airmen are checked to ensure correct recovery through the IRLAs by (a) Local Audit Officers (b) Air Force Central Accounts Office (c) DCDA Air Force, Delhi Cantt (d) Accounts Branch in Command HQrs.	22	Following is not an object of expenditure prescribed under Rule 58-C(Air Force) of FR Part-I, Vol.I: (a) Temporary establishment or labour in excess of fixed scales (b) Airlifting of Non-AOG stores in urgent cases by civil aircraft (c) Monthly contingent expenditure (d) Movement of stores and personnel by civil hired transport
	Answer -B		Answer -D
23	An officer possessing financial powers can authorise a staff officer to sign documents of financial nature provided (a) He communicates all such decisions simultaneously to the Service HQrs concerned (b) He communicates name of staff officer so authorized to the audit officer concerned (c) It will be necessary for him to take prior approval of the next higher financial authority. (d) All the above	24	The Government has provided the following dispensation in respect of goods and services being supplied by Central Public Sector Enterprises with some conditions: (a) Purchase preference (b) Price preference (c) Product reservation (d) All the above
	Answer -B		Answer -A

25	If the sanction of the Government of India is required to write off loss, a court of enquiry shall be necessary in the following case: (a) Loss of Stores (b) Loss of Public money (c) Both (A) and (B) (d) None of the above	26	An appeal against the disallowance of an audit officer should be preferred within following stipulated period from the date of final disallowance: (a) One month (b) Two months (c) Three months (d) One year
	Answer -C		Answer -B
27	The Earnest Money Deposit should normally remain valid beyond the final bid validity period for a period of (a) Two months (b) Six months (c) Forty -five days (d) None of the above	28	The claim of a contractor against the delivery of stores shall be treated as time-bared if preferred (a) After three years from the date of delivery (b) After two years from the date of delivery (c) After two years of the date of supply order (d) After three years of the date of supply order.
	Answer -C		Answer -A
29	If a contractor dies, his legal representative would be bound by the terms of contract (a) Provided he is not a minor (b) Even if he is a minor (c) Provided he has attained the age of 15 years (d) None of the above	30	Government cheques are issued against personal and third party claims/bills payable at any time (a) Within six months including the month of issue (b) Within six months after the month of issue (c) Within three months including the month of issue (d) Within three months after the month of issue
	Answer -B		Answer -D
31	The following objects of expenditure are debit to the Annual Training Grant: (a) Honorarium for lectures at prescribed rates (b) Maps, stationery, printing etc. (c) Camping arrangements (d) All the above	32	The technical Training and Instructional Equipment Grant is allotted to the following Principal Staff Officer: (a) Engineer - in- Chief (b) Master General of Ordnance (c) Signal Officer in Chief (d) Deputy Chief of Army Staff
	Answer -D		Answer -C
33	Field Imprest are advances of public money issued in bulk to Field Imprest. Holders for payments to: (a) JCOs, ORs, and NCs(E) (b) Civilians in operational areas (c) Miscellaneous expenditure of units (d) All the above	34	Allocation for the Capital outlay on Defence Services is made under the following budgetary head: (a) Major Head 2076 (b) Major Head 4076 (c) Major Head 0078 (d) Major Head 2080
	Answer -D		Answer -B

35	The following will tantamount to in fructuous expenditure requiring formal sanction as a loss by the CFA: (a) Abandonment of a project (b) Change of plan or design (c) premature termination of contract (d) All the above	36	Indicate which statement is NOT correct for MES: (a) Tenders are normally issued to approved MES contractors (b) Tenders can be issued to contractors of PWD and Railways (c) Tenders can not be issue to unregistered contractors (d) (A) and (B) are true and (C) is false.
	Answer -D		Answer -C
37	The AAO GE attached to the Engineer office has following function: (a) As accountant (b) As accountant and Primary auditor (c) As accountant, Primary auditor and Financial assistant (d) As accountant and Pay master	38	Transfer entries are intended to transfer an item or receipt or expenditure from the accounts of a work in progress to the accounts of another work (a) To correct an error in allocation (b) To adjust by debit or credit to appropriate account of work (c) To bring to account certain class of transactions which do not pass through the Cash Book (d) All the above
	Answer -C		Answer -D
39	Current rate of the departmental charges for the deposit works carried out by the MES in respect of the Cantonment Boards is as under (a) 16.5 percent (b) 3 percent (c) 5 Percent (d) 10.5 Percent	40	Every MES officer having cash assignment will maintain a Cash Book which shall be closed and balanced on (a) Once in a year on 31st March (b) 25th of each month (c) Last working day of each month (d) 25th of each month except 31st in March
	Answer -A		Answer -D
41	Indicate which statement is NOT correct: (a) Admin. approval refers to sanction of CFA for execution of original work at stated cost (b) DAD works are executed by MES as agency work on payment of departmental charges @ 5% (c) Approximate estimate is the cost of work prepared by competent engineering authority on approved scales, specifications and pricing (d) Deposit works are executed by MES for Central ministries/State governments on payment of departmental charges.	42	Indicate which statement is TRUE: (a) Financial concurrence means acceptance of CFA to incur expenditure more than what catered in admin. approval based on reasonable rates of L1 tenderer (b) MWP's are a list of works approved by MOD under Revenue Grant (c) Any variation in the admin. approval is covered by issue of deviation orders (d) Key Location Plan is an interim arrangement for location of units at a station for more than 5 years.
	Answer -B		Answer -A

43	All CFAs can act as the Direct Demanding Officer for placement of supply orders against DGS&D rate contracts on (a) Form 132 (b) Form 1332 (c) Form 1331 (d) Form 131	44	In the matters within the delegated powers, the CFA can overrule the IFA recording reasons. The copy of order shall be endorsed to: (a) The next higher CFA and IFA (b) The IFA (c) The CFA in Service Headquarter concerned (d) The CGDA
	Answer -D		Answer -A
45	Budgetary head for allocation in respect of construction works under Major Works Programme (Army) is as under: (a) Minor Head 112 Revenue Account (b) Minor Head 111 Revenue Account (c) Minor Head 202 Capital Account (d) Minor Head 050 Capital Account	46	Defence Inter Departmental schedules are codified through a numeric code consisting of (a) 16 digit (b) 18 digit (c) 15 digit (d) 13 digit
	Answer -C		Answer -C
47	Which of the following is NOT correct? (a) Recurring expenditure relates to expenditure which is incurred at periodic intervals (b) Re-appropriation means allotment of funds under two primary units or objects of expenditure (c) A Disbursing Officer can draw bills and make payments (d) Appropriation means assignment of funds to meet specified expenditure on an object.	48	Which of the following is NOT correct in the context of the Central Government Budget? (a) Estimates of all Revenues expected to be raised during the financial year (b) Estimate of all expenditure for each programme and project in that financial year (c) Estimates of all interest and debt servicing charges (d) Only (A) and (B) above
	Answer -B		Answer -D
49	Which of the following is more accurate in the context of seeking Supplementary Grant? (a) It is taken when sanctioned Budget for any service is found to be insufficient in a financial year (b) Need arisen for additional expenditure (c) A demand can not be met by re appropriation of savings (d) All the above	50	Indicate which of the following statements is NOT correct: (a) Minor works are original/special works (b) Minor works have a ceiling up to Rs. one lakh (c) Minor work should be sanctioned and completed during same financial year (d) Only (A) and (C) are correct.
	Answer -D		Answer -D

PART-B
SECTION - II (Army)

51	The scope of local audit covers: (a) Verification of castings, closing and opening book balances (b) Linking of receipts and issues (c) Audit of final receipts and issues (d) All the above	52	Payments to the supplier against DGS&D rate contracts are made by the following agency: (a) PCDA, New Delhi (b) DAD Cell (c) PAO DGS&D (d) Direct Demanding Officer
	Answer -D		Answer -C
53	Pricing of the Payment issue vouchers is ordinarily carried out by the following office: (a) Depot Incharge (b) LAO/CDA (c) Area Accounts Office (d) None of the above	54	Which of the following Sections in the Regional CDA carry audit and booking of CHT bills paid from S&S Imprest? (a) Store Contract Section (b) Miscellaneous Section (c) Internal Audit Section (d) Stores Audit Section
	Answer -B		Answer -A
55	Field Cashiers seek their fund requirements in the form of cash assignment from the following: (a) Regional CsDA (b) Nearest PAO(ORs) (c) CDA (Officers) (d) PCDA New Delhi	56	When an advance has been taken for LTC, the claim should be submitted within the following period from the date of return journey: (a) Three months (b) One month (c) 15 days (d) 45 days
	Answer -C		Answer -B
57	What is the periodicity of the report on Major Financial and Accounting Irregularities ? (a) Monthly (b) Half-yearly (c) Quarterly (d) annually.	58	In supply and stores depots, following payment issue vouchers will be priced by LAOs: (a) Vouchers pertaining to payment demands where no officers shop or cash payment issue section exists (b) Payment issues from officer's shops/cash payment issue section (c) Payment demands made from retail shops ASC (d) None of the above
	Answer -C		Answer -D
59	Frequency of Audit of the Cantonment Fund Accounts is: (a) Half Yearly (b) Quarterly (c) Annually (d) Once in two years	60	Fees for the audit of accounts of Cantonment Boards is charged at the rates prescribed from time to time by: (a) Defence Accounts Department (b) Government (c) Cantonment Board (d) As mutually agreed between (A) and (C) above.
	Answer -A		Answer -B

61	The main function of the Embarkation Headquarters is: (a) Handling of Defence Stores imported (b) Handling of Defence Stores exported (c) (A) and (B) above (d) None of the above	62	An officer of the Army Medical Corps is in receipt of specialist pay. Which of the following apply in his/her case? (a) Officer will not be entitled for qualification pay (b) Officer will be entitled for qualification pay (c) Officer can draw qualification pay with the approval of DGMS (d) None of the above would apply.
	Answer -C		Answer -A
63	Which of the following is the highest gallantry award for the Defence personnel in India ? (a) Ashoka Chakra (b) Maha Vir Chakra (c) Param Vir Chakra (d) Shaurya Chakra	64	Motor car advance is admissible to the Commissioned Officers drawing Rs. 10,500 or more per month. This includes (a) Basic Pay only (b) Basic Pay and Rank Pay (c) Basic Pay, Rank Pay and Qualification Pay (d) Total emoluments
	Answer -C		Answer -B
65	Debits/credits received in the office of a CDA from other CsDA are adjusted centrally in the following Section: (a) Financial Advice Section (b) Accounts Section (c) Store Audit Section (d) Miscellaneous Section	66	A Central Card Index is maintained in the Central Control Section of PAO(ORs). This is mainly to ensure (a) Effective control on FAMOs and advances paid to recruits (b) Timely action on final settlement cases (c) Only one IRLA is maintained for each individual and easy location thereof (d) None of the above.
	Answer -B		Answer -C
67	If there is no transaction during a month, the Imprest Holder will render (a) No Account for the month (b) 'Nil' Account showing cash balance, if any (c) Submit 'Nil' information with following month's account (d) Intimation to his superior officer will be sufficient	68	Certain statements of accounts of JCOs/ORs are closed with debit balances. Real debtor balance is one which arrive due to (a) Overpayment of pay and allowances (b) Underpayments of pay and allowances (c) Payment of an un authorized advance (d) None of the above
	Answer -B		Answer -C
69	Acquittance Rolls scheduled by other PAOs are centrally received in a PAO in the following Section: (a) Imprest Section (b) Ledger Section	70	In cases of final settlement of accounts of JCOs/ORs where Pay Book has been lost, the IRLA will be kept open to permit receipt and adjustment of outstanding

	(c) Central Control Section (d) Record Section		acquaintance rolls for (a) One year of release/discharge (b) Three months from the date of release/discharge (c) IRLA will be closed and Rs. 5,000 held back for 6 months (d) None of the above
	Answer -A		Answer -B
71	Pay accounts of Territorial Army units are maintained on (a) Monthly pay bills (b) IRLA System (c) Monthly (d) None of the above	72	The Review Group in a PAO may have following function(s): (a) Scrutiny of IRLAs (b) Checking of allied documents (c) Periodical review by random selection (d) All the above
	Answer -B		Answer -D
73	For the transfer of IRLAs within the PAO (ORs), separate register for transfer - in and transfer out are maintained in (a) Central Control Section (b) Each Ledger Group (c) At a Central Task in Ledger Section (d) Admin. Section	74	Forfeiture of service for various purposes is a punishment under the Army act. Forfeiture may have effects on (a) Promotion (b) Pay and Promotion (c) Qualifying Service for pension (d) All the above
	Answer -B		Answer -D
75	Short Service Commissioned Officers of the Army are entitled to (a) Death cum Retirement Gratuity (b) Terminal Gratuity (c) Gratuity and Pension (d) None of the above	76	Hospital Admission and Discharge Book maintained by Military Hospitals are audited to see (a) Only entitled persons have been admitted (b) Private person are admitted on payment with the sanction of Officer Commanding (c) Hospital stoppage rolls have been correctly prepared (d) All the above
	Answer -B		Answer -D
77	Indicate which statement is NOT true: (a) Consigner LAO audits Depot/Unit issuing stores (b) Consignee LAO audits Depots/Unit receiving stores (c) Ordnance Depot is categorized as a manufacturing establishment (d) Defence Stores include animals.	78	Specialist Pay is admissible to the following officers of the Army Medical Corps: (a) Irrespective of Rank (b) Up to colonel (c) Up to Brigadier (d) Captain to Major General
	Answer -C		Answer -C
79	Army Officers Benevolent Fund is for the benefit of officers and their families. Following Officers are not covered under this fund:	80	An Army Officer has been seconded to the Navy. His DSOP Fund Account will be maintained by (a) CDA(O), Pune

	(a) Commissioned Officers (b) Territorial Army Officers (c) Medical and Veterinary Officers (d) Special List Officers		(b) PCDA(Navy), Mumbai (c) Naval Pay Office, Mumbai (d) PCDA, New Delhi
	Answer -B		Answer -C
81	Railway warrants and concession vouchers are centrally received in the following Section of the CDA(O) from Railways: (a) Railway Section (b) Accounts Section (c) TA Section (d) Ledger Wing- I	82	Ledger Wing -II in the CDA(O) functions with the following objective: (a) Proper maintenance of disbursement IRLAs and DSOP Fund amounts (b) Entitlements of officers are correctly maintained (c) (A) and (B) above (d) None of the above
	Answer -B		Answer -A
83	An Army officer voluntary retired after 25 years of service is entitled for Leave encashment for (a) 365 days (b) 250 days (c) 230 days (d) 300 days	84	Advance schedules with supporting vouchers of Pay/TA advances paid to Army officers by Field Imprest Holders are sent to the CDA(O) by (a) Army Command HQrs (b) AG Branch, Army HQrs (c) Various PAOs (ORs) (d) Area Accounts Offices
	Answer -D		Answer -C
85	When an Army officer becomes non- effective, the final settlement of his Pay and Provident Fund Accounts are done by ? (a) Ledger Wing-I (b) Achieves Section (c) Ledger Wing -II (d) Accounts Section	86	The following is NOT true in the context of Furlough: (a) It can be combined with Annual Leave (b) It is granted in terms of months and not days (c) Re- employed officers are not eligible for this grant (d) It can be granted in conjunction with study leave
	Answer -B		Answer -D
87	Which of the following statement is NOT correct for the CDA(O)? (a) Archieve Section is responsible for an efficient and up to date Record Management (b) Maintenance of the entitlement IRLAs is done in the Ledger Wing-I (c) The Ledger Wing-I also ensures scale audit of units/formations (d) Technical Section examines rules and orders issued on Officer's Pay and Allowance including TA	88	In case of new Imprest Accounts, the following is not valid in the context of application for fixation of monetary limit: (a) Cash requirement have been calculated for a period of ten days on an average (b) Calculations are based on transactions for the past three months (c) Disbursement made on account of advances and terminal payments are included

			(d) (A) and (B) are true but (C) is not correct
	Answer -A		Answer -C
89	Which of the following is NOT entitled for Ration Allowance? (a) Junior Commissioned Officers (b) Other Ranks (c) Religious Teachers (d) Defence Civilian (Industrial)	90	Indicate which statement is NOT correct in the context of Special Compensatory (Remote Locality) Allowance (a) It is admissible to Armed Forces Personnel below officer's rank (b) Non- combatants(Enrolled) are not entitled for allowance (c) Personnel in receipt of Special Compensatory for Composite Hill Compensatory Allowance (d) If Hill Compensatory Allowance is more beneficial, it can be drawn in lieu of Special Compensatory Allowance
	Answer -D		Answer -B
91	Indicate which of the following is TRUE: (a) A JCO granted honorary rank as commissioned officer is entitled for Outfit Allowance at prescribed rate (b) Good Service shall be forfeited ipso facto as a result of conviction by a court Martial (c) A person will forfeit his pay and allowances during absence as prisoner of war (d) JCOs/ORs who have rendered a minimum three years service are entitled for Children Education Allowance.	92	CILQ is admissible to personnel of the Defence Security Corps in the following condition(s): (a) When Government accommodation is not provided (b) Government accommodation provided is inferior against authorization (c) CILQ Rates are as applicable to JCO/ORs of regular Army (d) All the above
	Answer -D		Answer -D
93	Which one is correct expansion of UABSO ? (a) Unit Accountant Barrack Supply Office (b) Unit Accountant, Barrack Stores Officer (c) Unit Accountant, Base Supply Officer (d) Unit Accommodation & Barrack Stores Organization	94	Which of the following statements is NOT true? (a) CDA(O) arranges cash assignment to Field Cashiers on the nearest Treasury or Branch of SBI (b) Field Cashiers are required to submit Monthly Cash Accounts to the office of CDA(O) (c) Accounts Section deals with Field Cashiers through a dedicated Sub Section dealing with the task. (d) Cash Accounts submitted by Field Cashiers are audited for correctness of transactions and supporting vouchers.
	Answer -B		Answer -B

95	Which of the following is NOT an auditable document/register in MT Units? (a) Expendable stores ledger (b) POL entitlement register (c) Tentage Ledger (d) Amenity Transport Ledger	96	The term 'Linking in local audit means: (a) Making entry in ledger before scheduling vouchers (b) Bringing together an entry in a ledger and supporting voucher (c) Making entry in stock register and endorsing on receipt voucher (d) Reconciling receipt and issue vouchers.
	Answer -C		Answer -B
97	Which of the following cannot be recovered from the pay and allowances of JCOs/ORs? (a) Army Group Insurance (b) Postal Life Insurance (c) Income Tax (d) Housing Loan from HDFC	98	Which of the following has been re-named as Internal Audit Section in the office of the Regional CDA in the recent past? (a) Store Audit Section (b) ORs Cell (c) Financial Advice Section (d) None of the above
	Answer -D		Answer -C
99	GOC - in- C Command can sanction write off of losses of supply stores due to theft, fraud or gross neglect up to (a) Rs. 5 Lakhs (b) Rs. 10 Lakhs (c) Rs. 50,000 (d) Rs. 2 Lakhs	100	JCOs/ORs are entitled for Casual Leave to the following extent in a calendar year: (a) Eight Days (b) Thirty Days (c) Twenty Days (d) Fifteen Days
	Answer -D		Answer -B
SECTION-III(AIR FORCE)			
51	Which one is TRUE statement? (a) IRLAs are maintained for both Group D Non industrial employees and those Non - industrial employees employed on IAFA- 497. (b) IRLAs are maintained for only Group D Non - industrial employees and not for those Non-industrial employees employed on IAFA-497 (c) IRLAs are not maintained for Group D Non industrial employees but only for those Non- industrial employees employed on IAFA- 497 (d) IRLAs are not maintained for both Group D Non industrial employees and those Non- industrial employees employed on IAFA- 497	52	Which category of IAF officials get re-imbursement for their pocket expenses? (a) Air crews engaged on long duration flights (b) Airmen engaged on Live Jump trials (c) Provost officers (d) Flight cadets
	Answer -D		Answer -C

53	Subsistence allowance is paid to: (a) Flight cadets (b) Recruits (c) Injured personnel (d) Suspended officers	54	DSC personnel are entitled to (a) Local Allowance (b) Operation Allowance (c) Conservancy Allowance (d) Security Allowance
	Answer -B		Answer -A
55	Payment for HBA of IAF personnel is released by (a) Pay Section of PCDA(AF) (b) Misc Section of PCDA(AF) (c) Pay Section of PCDA(HQs) (d) IAF Accounts Branch	56	Which type of bills will not be covered against the category of Domestic Services Contracts? (a) Washing, Dry cleaning, Alterations, Hair cutting but not Manufacture of kit (b) Washing, Dry cleaning, Alterations but not Hair cutting and Manufacture of kit (c) Washing, Dry cleaning but not Alterations, Hair cutting and Manufacture of kit (d) All of the above will be covered
	Answer -B		Answer -D
57	Pricing of IAF store vouchers is done by (a) Store section (b) LAO(AF) (c) Issuing IAF unit (d) Concerned Command HQrs.	58	Who issues Exchange Order? (a) Air HQs (b) Ministry of Defence (c) PCDA(AF) (d) AFCAO
	Answer -C		Answer -A
59	Advances of Pay can be made by IAF units to (a) Army Officers & Navy officers but not to Army ORs and DSC (a) Army Officers & Navy officers officers but not to Army ORs and DSC (b) Army officers, Navy officers & Army ORs but not to DSC (c) All the above (d) None of the above	60	All transactions adjustable in IRLA by the AFCAO are compiled to code head (a) 018/60 (b) 018/61 (c) 018/65 (d) 018/70
	Answer -C		Answer -B
61	Scale Audit is done by IAF officers of the rank of (a) Flight Lt and above (b) Sqdrn Leader and above (c) Wing Commander and above (d) Air Commodore and above	62	Verification in audit of HAL's records is not necessary in cases where (a) Works are entrusted on cost plus profit basis (b) Works are entrusted on Fixed price basis (c) Both of the above (d) None of the above
	Answer -C		Answer -B

63	LRMSO is placed on HAL by (a) Hqs Maintenance Command (b) Air Hqs (c) Ministry of Defence (d) All the above	64	The procedure for recovery of Gasoline drained from IAF aircraft by HAL is laid down in a (a) AFRO (b) AOM canon (c) IAFF (d) EAI
	Answer -A		Answer -D
65	Stock verification of all equipment in HAL held IAF stores is required to be done once in (a) 3 months (b) 6 months (c) One year (d) Two years	66	On - account payments made to HAL are (a) Final bill payments (b) Payments made on basis of details mentioned in HAL Accounts (c) Advance payments (d) Re- imbursement for payments made to foreign vendors by HAL
	Answer -D		Answer -C
67	Which amongst these is not covered under Audit of Operation Statements? (a) Yield (b) Overtime Allowance (c) Overhead Percentage (d) Bonus	68	An illustrative list of Areas of Activities which lend themselves to Higher Audit is mentioned as Annexure in which Chapter of AFLAM? (a) Chapter I (b) Chapter III (c) Chapter XVIII (d) Chapter XX
	Answer -D		Answer -A
69	Bringing together an entry in store accounts and a supporting voucher to ensure that an entry in store accounts is strictly in accordance with voucher is (a) Casting (b) Linking (c) Pairing (d) Scheduling	70	Linking of final receipts and final issues is carried out to the extent of (a) 100% (b) 66.66% (c) 50% (d) 33.33%
	Answer -B		Answer -D
71	Which amongst these will fall into the category for "Controlled Equipment"? (a) Air Frame (b) Rotable (c) Gun (d) Missile	72	List of voucher forms to be used in Equipment Accounting in Air Force is given in (a) IAP 1541 (b) IAP 1501 (c) AOM canons (d) AFRO
	Answer -C		Answer -B
73	Which form is used to record payment issues and loans? (a) IAFF(Q) 431 (b) IAFF(Q) 440 (c) IAFF(Q) 440-B (d) IAFF(Q) 509	74	Which form is used to record charging off loss/damage to Air Force equipment? (a) IAFF(Q) 431 (b) IAFF(Q) 440 (c) IAFF(Q) 440-B

			(d) IAFF(Q) 509
	Answer -A		Answer -C
75	Which form is used to record payment issue of rations? (a) IAFF(Q) 431 (b) IAFF(Q) 440 (c) IAFF(Q) 440-B (d) IAFF(Q) 509	76	Issue of equipment including petrol, oil, lubricants permitted to land at IAF airfield can be done by (a) Air Hqs only (b) Air Hqs and AOC - in - C only (c) AOC - in - C and AOC of unit only (d) All the three above
	Answer -D		Answer -D
77	In case of issues to Army, which un receipted priced copies voucher is sent by Accounts officer of issuing Depot to consignor LAO? (a) 3rd and 4th copies (b) 4th, 5th and 6th copies (c) 1st and 5th copies (d) 1st and 2nd copies	78	Which type of Voucher will be used to adjust accounts when the stores are received in a condition other than in which vouch red ? (a) Certified Receipt Vouchers (b) Certified Issue Vouchers (c) Conversion Vouchers (d) None of the above
	Answer -B		Answer -C
79	Which type of Voucher will be used to adjust accounts in case of discrepancies in consignment of equipment when the discrepancy is admitted by the consignor? (a) Certified Receipt Vouchers (b) Certified Issue Vouchers (c) Conversion Vouchers (d) None of the above	80	Concurrence for cases declaring IAF stores as surplus is given by (a) MoD (Fin) (b) IFA(Air Hqs) (c) IFA(Command Hqs) (d) PCDA(AF)
	Answer -A		Answer -B
81	In Equipment Depots, which category of stores is stock taken once in three years? (a) Class - C stores other than explosive (b) Explosive (c) Class-A stores (d) Class - B- stores	82	Which document contains details of items which are essential to the mechanical completeness or running of vehicles? (a) Vehicle Guide List (b) Vehicle Kit List (c) Car Diary (d) Vehicle Log Book
	Answer -A		Answer -A
83	Particulars of take offs/landings of aircrafts is recorded in (a) Passenger Manifests (b) Flight Authorization Book (c) Aircraft Servicing Form (d) Watch Log Book	84	Repairs to equipment are normally to be carried out only when the estimated cost of repairs does not exceed (a) 12.5% of price of new item (b) 25% of price of new item (c) 33.33% of price of new item (d) 50% of price of new item
	Answer -D		Answer -D
85	Amongst these categories, which one is not authorized for Conservancy Allowance	86	After 6 months, it has come to light that the promotion given to an IAF officer was erroneous. The orders

	(a) MWO (b) Recruit (c) WO (d) Airmen		rescinding his promotion were received in Hqs of the unit/formation. Mention the date from which his pay of higher rank should be discontinued if officer was present on duty on the date of receipt of rescinding order- (a) From the date on which the case was approved by the Competent Authority for rescinding the earlier order. (b) From the date on which the orders rescinding the promotion reached the Hqs of unit/formation (c) From the date of order (d) None of the above
	Answer -B		Answer -B
87	A Wing Commander is in possession of qualifications entitling him to Qualification grant both at higher and lower rates. Which statement is TRUE? (a) He will get the average of two rates (b) He will get higher of two rates (c) He will get both the rates separately (d) He will not get any rate as Wing Commanders are not authorized to get this Grant.	88	Which condition is TRUE for eligibility for Separation Allowance? (a) Absence from non- family area on Annual leave (b) Absence from non- family area on Sick Leave (c) Absence from non- family area on Casual leave (d) Officiating in vacancy of 2 months in non- family area
	Answer -B		Answer -C
89	An airman has left his wife. Under whose orders can a penal deduction be made from his pay towards maintenance of his wife? (a) AOC of unit (b) AOC - in - C of Command (c) AOA of Air Hqs (d) MoD	90	A civilian rescued an Air Force personnel after he landed in injured condition. Which one is not among the three authorities who can sanction cash rewards to the civilian? (a) District Magistrate (b) Defence Secretary (c) Chief of Air Staff (d) AOC - in- C concerned
	Answer -D		Answer -B
91	Parachute Pay will not be admissible during (a) Period of Training (b) Training as Parachute Jump Instructor (c) Annual leave (d) Sick leave for 20 days	92	Which one of these get Special Outfit/Uniform Allowance? (a) JCO officiating as Officer (b) S.O. to Chief of Air Staff (c) AOC in Cs (d) Protocol Officer in Air Hqs.
	Answer -B		Answer -B

93	Which Authority can sanction Advances beyond the authorized limits to Flight Commanders on detachment duty, with the concurrence of MoD (Fin)? (a) Joint Secretary (Air) in MoD (b) Chief of the Air Staff (c) Defence Secretary (d) Raksha Mantri	94	When a married officer cannot be provided with married accommodation due to military reasons or paucity of accommodation in the station, he is to be provided free accommodation and allied services. Which statement is TRUE in respect of such Allied services? (a) Lights and Fans, Furniture, Water and Conservancy (b) Only Light and Fans (c) Only Light & Fans, Furniture and Water (d) Only Light & Fans and Water
	Answer -B		Answer -A
95	Which Branch/Service serving with IAF is not covered under Pay & Allowances Regulations for IAF? (a) Education Branch (b) Medical Branch (c) Meteorological Branch (d) Accounts Branch	96	Disturbance Allowance will be admissible in one of these conditions (a) Officer is 24 years old (b) Posted from one unit to another in J&K (c) Moves on transfer from one concessional area to another concessional area (d) Moves as a part of unit moving from one concessional are to another
	Answer -B		Answer -C
97	Which statement is TRUE of Expatriation Allowance? (a) Admissible to Air Marshals (b) Admissible to officers on courses of instruction (c) Admissible on deputation (d) Admissible on posting at Andamans & Nicobar Islands	98	Pay for Furlough periods will be (a) Same as Pay while proceeding on leave (b) 75% of Pay while proceeding on leave (c) 50% of Pay while proceeding on leave (d) Nil, as no pay is admissible during Furlough
	Answer -A		Answer -C
99	Badge pay is not admissible amongst one of these (a) For 1 Badge (b) For 2 Badges (c) For 3 Badges (d) For 4 Badges	100	Compensation in lieu of quarters is not admissible during (a) Temporary duty (b) Earned Leave (c) Leave pending discharge (d) Temporary absence of families for 2 and half months
	Answer -D		Answer -C

SECTION - IV (NAVY)

51	Genform is a (a) Payment authority (b) Contingent bill (c) Recovery memo (d) Form for promulgating casualties of naval officers	52	Increase in permanent stores holding of naval unit is sanctioned by (a) C-in C (b) Commanding officer of ship/establishment (c) Naval headquarters (d) COS of Naval Command
	Answer -D		Answer -C
53	Naval officers serving an afloat establishment are entitled to (a) Sea duty allowance (b) Technical allowance (c) High altitude and Uncongenial climate allowance (d) Non practising allowance	54	Officers of AMC on secondment to Navy may get this allowance also (a) Rank Pay (b) Non- practising allowance (c) Hard - lying Money (d) Specialist Pay
	Answer -A		Answer -C
55	Final audit of pay accounts of retired naval officer by (a) Naval Pay office (b) IRLA Section (c) Imprest Section (d) Fund Section	56	Audit of authorisation slip of naval officer by (a) Naval Pay office (b) Wages section (c) IRLA Section (d) Imprest Section
	Answer -B		Answer -C
57	Final settlement of provident Fund Account of Non- industrial civilian by (a) PCDA Navy (b) AAO, Vizag, Cochin (c) LAO Concerned (d) NPO	58	Specialist Pay is not admissible to medical officer when (a) On temporary duty (b) On study leave (c) When rank is higher than Surgeon Commodore (d) On annual leave.
	Answer -A		Answer -C
59	Cash Assignments for INS Angre arranged by (a) Disbursement Section (b) Accounts Section (c) Store Section (d) Admin. Section	60	Provision of funds to Naval ship Called (a) Money warrant (b) Payment authority (c) Cash assignment (d) Credit advice
	Answer -A		Answer -A
61	Packing Accounts are linked & paired by (a) Store Section (b) NLAO of consignee unit (c) Imprest Section (d) Fund Section	62	Sick list concession is upto (a) 60 days (b) 30 days (c) 15 days (d) 20 days
	Answer -B		Answer -B
63	Pilotage fees is paid to (a) CO of ship	64	Monetary award to posthumous awardees will not be paid to

	(b) CO & Navigating officer of ship (c) Navigating officer of ship (d) Supply officer		(a) Widow (b) Married daughter (c) Parents (d) Sons
	Answer -B		Answer -B
65	Full pay leave on invalidation is for (a) 6 Months (b) 60 days (c) 30 days (d) 120 days	66	Festival advance to sailor sanctioned by (a) CO of ship (b) NPO (c) C- in- C (d) PCDA(Navy)
	Answer -A		Answer -A
67	Submarine Pay will not be admissible when (a) On annual leave (b) On casual leave (c) On temporary duty (d) On transfer to general service appointment.	68	IFA to VCNS is (a) PCDA(Navy) (b) IFA (Navy) (c) PIFA (d) CGDA
	Answer -D		Answer -B
69	Disposal of scrap by NSD by (a) C- in - C (b) DGS&D (c) Naval Store officer of NSD (d) PCDA(N)	70	MT vehicles on loan in WNC can be issued by (a) C-in- C (b) Material Superintendent, Mumbai (c) Naval Transport Pool, Mumbai (d) CO of Naval unit
	Answer -C		Answer -A
71	Gun mounting stores in WNC is held in (a) MS(M) (b) ND(M) (c) NAD(M) (d) WED(M)	72	Victualling stores are declared unfit by (a) BVO (b) C- in- C (c) Command Medical Officer (d) Military Food Lab
	Answer -D		Answer -D
73	Accounts of Stores for particular ships in (a) Deposit Store Ledger (b) Consumable Store Ledger (c) Permanent Store Ledger (d) A - in- U Ledger	74	Accounts of Non-self accounting ship maintained by (a) NLAO (b) PCDA(Navy) (c) Supply officer of another ship (d) Base supply officer
	Answer -A		Answer -D
75	Buckets, brushes categorized as (a) Consumable stores (b) Permanent stores (c) Quasi- permanent stores (d) Clothing stores	76	E.M.D. is not obtained from (a) Private vendors (b) Co- operative organizations (c) Firms registered with NSIC (d) Foreign vendors
	Answer -C		Answer -C
77	E.M.D should be valid for (a) 90 days (b) 120 days	78	If value of work is Rs. 15 lakhs, tendering is by (a) Open tender

	(c) 45 days beyond final bid validity period (d) One year		(b) Single tender (c) Limited tender (d) Global tender
	Answer -C		Answer -A
79	CPO is a rank of Sailor which means (a) Chief Personnel Officer (b) Chief Petty Officer (c) Chief Police Officer (d) None of the above	80	Entertainment allowance NOT admissible to (a) FOC in C (b) Fleet Commander (c) Flag Officer Maharashtra area (d) CO of Minesweeper
	Answer -B		Answer -D
81	HAUCA is admissible on (a) Annual leave (b) On T.D. not longer than 14 days (c) Furlough leave (d) Leave pending retirement	82	Flying pay is granted for (a) Initial Flying Training (b) Posting on aircraft carrier (c) Posting in Naval air station Kunjali (d) None of the above
	Answer -B		Answer -A
83	Modules of radars surveyed to WED(M) will be taken as charge in (a) Permanent stores Ledger (b) Repairable stores Ledger (c) Samples Loan Ledger (d) None of the above	84	Condiments in Victualling stores is (a) Fresh provisions (b) Dry provisions (c) Medical comforts (d) None of the above
	Answer -B		Answer -B
85	Security Deposit is (a) 5% of contractual value (b) 15% of contract (c) 2% of contract (d) None of the above	86	Audit certificate will require signature of (a) SO(A) (b) Auditors (c) NLAO (d) All the above
	Answer -A		Answer -D
87	Local Audit Completion Report is received by (a) Financial Advice Section (b) E.D.P Section (c) Imprest Section (d) Admin. Section	88	Ensuring audit of accounts of naval unit (a) FA Section (b) PCDA(N) (c) NLAO (d) None of the above
	Answer -A		Answer -C
89	Review of local audit is done by (a) PCDA(Navy) (b) IDAS officer (c) FA Section (d) CGDA	90	Snap check of stores is by (a) NLAO (b) IDAS officer nominated by PCDA(Navy) (c) Supply officer (d) Commanding officer
	Answer -B		Answer -C
91	S.S.C. officer during terminal leave get (a) Full pay of rank (b) One half of pay of rank	92	Survey year means (a) Financial year (b) Calendar year (c) 1st October to 30th September of

	(c) Two third of pay of rank (d) None of the above		following year (d) None of the above
	Answer -A		Answer -C
93	Reimbursement of tuition fee for physically handicapped child is (a) Rs. 100 per month (b) Rs. 50 per month (c) Rs. 40 per month (d) None of the above	94	Hostel subsidy is not admissible (a) with CEA (b) with CCA (c) with KMA (d) With DA
	Answer -A		Answer -A
95	Composite Personal Maintenance allowance is not admissible during (a) Annual Leave (b) Sick leave (c) Casual leave (d) When undergoing sentence of imprisonment	96	CILQ is paid to sailor when (a) he is provided with government accommodation (b) he is on leave pending retirement (c) family quarters as per entitlement is not provided (d) None of the above
	Answer -D		Answer -C
97	ATG is drawn by ships (a) Annually (b) Monthly (c) Quarterly in advance (d) None of the above	98	Audit of paid bills of MDL is by (a) Store Section (b) Cost Audit Cell (c) Imprest Section (d) FA Section
	Answer -C		Answer -B
99	Submarine Pay is not admissible with (a) Submarine allowance (b) Dearness allowance (c) CCA (d) None of the above	100	Technical Pay is admissible to officers of (a) Executive branch (b) Engineering branch (c) Logistics branch (d) None of the above
	Answer -A		Answer -B
<u>SECTION -V (FACTORY)</u>			
51	Who prepares the SHIS? (a) Accounts Office attached to Factory (b) Planning Section of Factory (c) Stores Section of Factory (d) None of the above	52	Stock pile items are (a) Stores which are difficult to procure in case of failure of normal supplies (b) Property of the other factories (c) Stores which can be drawn through demand note (d) None of the above
	Answer -C		Answer -A
53	Mark the correct option from the following statements. Day workers are (a) Paid on the basis of attendance (b) Paid on the basis of their trade (c) Paid on the basis of their grade (d) Paid on the basis of piece work	54	Manufacturing Warrant shows (a) Element wise cost of production (b) Quantity manufactured and issued (c) The quantity required to be produced and the labour rates authorised there for as per standard

	rate		estimates (d) None of the above
	Answer -A		Answer -C
55	Which of the following documents is not a primary document relating to cost accounting of labour charges? (a) Day Work Card (b) Piece Work Card (c) Labour Punching Medium (d) Muster Roll	56	Which class of day workers are not entitled to Incentive Bonus? (a) Highly skilled (b) Unskilled (c) Semi-skilled (d) Skilled
	Answer -D		Answer -B
57	Piece work profit is calculated on: (a) Actual basic pay of the scale (b) Maximum of the pay scale (c) Average of the pay scale (d) Minimum of the pay scale	58	Unavoidable Rejection is (a) Absorbed in Cost of Production (b) Treated as part of material cost (c) Kept Out of Production (KOP) (d) None of the above
	Answer -D		Answer -A
59	What is the periodicity of emergent provision of imported stores? (a) 9 months (b) 12 months (c) 18 months (d) 24 months	60	How are the items received from own factory manufacture priced? (a) At the rate of actual cost of production of the item (b) Rate fixed by Factory Management (c) As per Supply order rate (d) None of the above
	Answer -B		Answer -A
61	How are the items received from local purchase priced? (a) As per the acceptance of tender rate/paid DVs (b) Proforma Invoice (c) Supply order rate (d) None of the above	62	How are the items received from inter factory demand priced? (a) As per rate fixed by OFB (b) As per rate fixed by GM of the consignee factory (c) As per Supply order rate (d) None of the above
	Answer -C		Answer -A
63	How are the items received from foreign purchase priced? (a) As per acceptance of tender rate/paid DVs (b) As per Proforma Invoice (c) As per Supply order rate (d) None of the above	64	How can the Store in Transit be cleared? (a) By canceling the Issue Voucher of the consignor factory (b) By preparing receipt vouchers by the Factory management of consignee factory (c) Both (A) & (B) (d) None of the above
	Answer -B		Answer -B
65	Demand Note is used to issue the material to (a) Other factories (b) Other indentors (c) Sections inside factory (d) Both (A) & (B)	66	What is Outstanding Liability? (a) Stores received but payment not made (b) Payment made but the stores not received (c) Both (A) & (B) (d) None of the above
	Answer -C		Answer -A

67	Non moving stores are (a) Stores not drawn for more than 1 year and upto 3 years (b) Stores not drawn for more than 3 years (c) Both (A) & (B) (d) None of the above	68	Slow moving stores are (a) Stores not drawn for more than 1 year and upto 3 years (b) Stores not drawn for more than 3 years (c) Both (A) & (B) (d) None of the above
	Answer -B		Answer -A
69	In the comparative statement of tenders, the L1 bid is decided based on (a) Basic Price of the item (b) Basic price + ED+ ST (c) Basic Price + Other Charges + Packing charges (d) All inclusive comprising all the elements	70	How are indirect stores accounted in costing ? (a) Indirect Material (b) Direct Material (c) Indirect Material as a part of overhead (d) None of the above
	Answer -D		Answer -C
71	How many types of extract are used in Ordnance Factories? (a) One (b) Two (c) Four (d) Five	72	Which series of work order will be allotted by GM, HE Factory Kirkee to undertake manufacturing of TNT as demanded by GM of Chanda? (a) 90 (b) 70 (c) 82 (d) 40
	Answer -D		Answer -B
73	Which item does not find place in the standard estimates? (a) Quantity of Raw material required (b) Labour hours required for each operation with trade/grade (c) Ledger Folio number of material (d) 10 % rejection allowed in man hour.	74	Element wise cost is posted in the cost card w.r.t. following cost abstracts. From the following options pick the wrong answer: (a) Material abstract (b) Labour abstract (c) CCO 2 (d) Transfer Voucher abstract
	Answer -D		Answer -C
75	Which of the following items of expenditure does not appear in the financial accounts of the factory (a) Pay & allowances of industrial Employees (b) Store Purchase (c) Superannuation charges (d) Transportation charges	76	Which class of extract will be issued for capital services ? (a) Class -V (b) Class - I (c) Class -III (d) Class -IV
	Answer -C		Answer -A
77	Who issues a warrant? (a) OFB (b) GM of the Factory (c) QAE (d) None of the above	78	How is depreciation treated in Cost Accounts? (a) VOH (b) FOH (c) Indirect Stores (d) None of the above
	Answer -B		Answer -B

79	Abnormal rejection in manufacture is kept out of production for regularization as (a) Cash Loss (b) Store Loss (c) Inventory Loss (d) Process Loss	80	Who is Chairman of the Central Budget Committee, which approves the overhead percentage? (a) GM of the Factory (b) AGM (c) OFB (d) Head of the Branch Account Office
	Answer -B		Answer -A
81	The net capital of the Factory is reflected in the (a) Production Account (b) Capital Assets Account (c) Statement of Assets & Liabilities (d) Financial stock account	82	How are indirect stores accounted in costing? (a) As part of Indirect material (b) As an element of Fixed overhead (c) As an element of Variable overhead (d) None of the above
	Answer -C		Answer -C
83	What is the authority for undertaking job in a shop floor? (a) Warrant (b) Extract (c) Both (A) and (B) (d) Supply Order	84	Liquidated damages are recovered from the firm for (a) Poor quality of material supplied (b) When stores are damaged due to rains (c) Less quantity of material supplied (d) Delay in supply of the material beyond the delivery period
	Answer -A		Answer -D
85	What is a Deposit Stock? (a) Stores which are difficult to procure in case of failure of normal supplies (b) Property of the other Defence Department (c) Stores which can be drawn through demand (d) None of the above	86	Development expenditure is incurred for (a) Development of a particular new item (b) Development of Civil trade item (c) Improvement of Estate (d) Special indent from Army
	Answer -B		Answer -A
87	Night shift allowance is paid on the basis of weightage of (a) 20 minutes per hour (b) 15 minutes per hour (c) 10 minutes per hour (d) 45 minutes per hour	88	The primary stores document are (a) Receipt Vouchers (b) Issue Vouchers (c) Demand Note and Return Note (d) All the above
	Answer -C		Answer -D
89	A GM can accept price increase against fixed price contracts placed within his powers (a) Upto a ceiling of 5% of the contracted price (b) Upto a ceiling of 10% of the contracted price (c) Upto a ceiling of 15% of the	90	Components from the Except system are drawn through (a) Yellow demand notes (b) Material Warrants (c) Material Abstracts (d) Red demand notes

	contracted price (d) GM has no such powers		
	Answer -A		Answer -D
91	Abnormal rejection is shown in (a) Production Accounts (b) Store Accounts (c) Finished Stock accounts (d) None of the above	92	02 series of work orders represents (a) Fixed overhead charges (b) Variable overhead charges (c) Both (A) & (B) (d) None of the above
	Answer -A		Answer -B
93	The term step ladder refers to (a) Method of allocation of overhead charges of service section to production section (b) Calculation tool of excess inventory holding (c) Maintenance items in a shop floor (d) Method of calculation of estimates by MES	94	Piece work system of payment to workers is suitable (a) Where quality of output is of utmost importance (b) In case of trainees or apprentices where output is not so high (c) Where the work is of repetitive nature, measurable and there is sufficient volume of work (d) In case of urgent civil trade items.
	Answer -A		Answer -C
95	Return Notes are the documents on which (a) Poor quality supplies made are returned to the supplier by the Factory (b) Surplus materials or scraps in shops are returned to Stores (c) Stores are received from suppliers and taken on charge (d) None of the above	96	Which of the following documents does not relate mustering of workers? (a) Casualty Report (b) Gate Pass (c) Overtime Note (d) Manufacturing Warrant
	Answer -B		Answer -D
97	Disbursement certificate is prepared by (a) Factory Management (b) Accounts Office (c) Internal Audit Cell (d) None of the above	98	Which item of expenditure does not find place in the debit side of Production Account? (a) Direct Labour (b) Direct Stores (c) Work in Progress on 1st April (d) Cost of Abnormal rejection
	Answer -A		Answer -D
99	Work Order Sr. No. 60 is used for (a) Development Order (b) Process Capital (c) Capital Services (d) Repair and Conversion	100	No TPC is required for procurement below (a) Rs. 10,000 (b) Rs. 25,000 (c) Rs. 50,000 (d) Rs. 1,00,000
	Answer -A		Answer -C

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

● 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 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.