

**DEFENCE ACCOUNTS DEPARTMENT**  
**S.A.S. EXAMINATION -PART-I**  
**DECEMBER, 2013**

**PAPER- I (ORGANISATION AND FUNDAMENTALS OF AUDIT AND ACCOUNTS)**

**SUBJECT: WORKS, STORES AND INTERNAL AUDIT**

**Time Allowed: 3 Hours**

**Max.Marks:100**

**Notes:**

- 1 Out of 16 questions, only 12 questions should be attempted by the candidates
- 2 Each question carries Eight marks. Four marks are reserved for general excellence.
- 3 Answers to all part questions should be written in one place only
- 4 Only question number shall be indicated in the Answer Books. Reproduction of complete question in the Answer Books should be avoided.

**1** Please name the number of Principal IFA's positioned each at the Army, Navy and Air Headquarters?

**Ans.** Principal IFA's created at Army Hqrs.  
Principal IFA Army/O  
Principal IFA Army/M  
Principal IFA Army/Q  
Principal IFA created at Naval Hqrs.  
Principal IFA Navy  
Principal IFA's created at Air Hqrs.  
Principal IFA Air

**(Authority: Para-5, Chapter-1, OM Part-I)**

**2** The Head of the Army is the Chief of Army Staff, he is assisted by the Vice Chief, Principal Staff Officers and Head of Branches. Please answer the following:

(a) Please state the number of PSOs and name them?

**Ans.** COAS is assisted by the VCAS and 4 PSOs  
(i) Deputy Chief of Army  
(ii) Adjutant General  
(iii) Quarter Master General  
(iv) Master General Ordnance

(b) Please state the number of Heads of Branches and name them?

**Ans.** There are 2 Heads of branches they are  
(i) Military Secretary  
(ii) Engineer in Chief

**(Authority: DSR Part-I, Chapter-1 and also mentioned in Appendix "A" to the DSE-Army)**

**3** Please mark the following as True/False:

(a) The C&AG shall hold office for a term of 5 (five) years or till the age of 65 years.

**Ans. FALSE(6 Years Term)**

(b) The C&AG shall draw a salary equal to the Chief Justice of the Supreme Court.

**FALSE(Judge of Supreme Court)**

(c) The power to grant/refuse leave to the C&AG shall vest with the President of India

**TRUE**

