

SEPT. - 2013

DEFENCE ACCOUNTS DEPARTMENT

S.A.S. EXAMINATION -PART-II

SEPTEMBER, 2013

PAPER-V - PRACTICAL (WITH BOOKS)

SUBJECT: WORKS, STORES AND INTERNAL AUDIT

Model

Answer

Time Allowed: 3 Hours

Max.Marks:100

PART-'A'

SECTION-1 (Common to all Candidates)

Notes

- 1 Only Ten questions should be attempted - FIVE from Section -I and FIVE from Section -II. Each question carries 10 marks.
- 2 Section-I is common to ALL. Each question will carry 2 parts- One part theory carrying 3 marks and the other part practical carrying 7 marks.
- 3 Candidates permitted to answer questions relating to ARMY or AIR FORCE or NAVY or FACTORY portion of Section-II should answer any FIVE question from Sub-section A - ARMY or B -AIR FORCE or C- NAVY-or D-FACTORY. Answer to the questions to Section-II should be written in a separate Answer Book.
- 4 Reason must be given in support of the answers. Authority must be quoted in support of the answers.

*Section I (Works Accounts)
(Common for ALL Candidates)*

- 1 (a) How is the Cash Assignment placed with an MES officer ? What is the responsibility of officer receiving the cash assignment?

(3 Marks)

Ans. The MES officer will maintain a record on IAFA-277 of the amount of assignment, daily transactions and the balance. He will prepare a monthly reconciliation statement for the cheques issued and drawn by him. Any unpaid balance on the last day of the financial year will lapse to the Govt.

Authority: Para-535 of MESR

- (b) (i) Due to urgent requirement of local conditions, Chief Engineer ordered GE to undertake the construction of a building by procuring items which are not authorized. Is it in order? Please Comment.

(2 Marks)

Ans. It is not in order. The works which are not authorized are special items of work. Chief Engineer cannot order special items of work. It is only C.F.A. who can give formal approval.

Authority: Para 6 (C) DWP 2007

- (ii) A Contractor has claimed an amount of RAR payment of Rs. 2 Lakhs for the purchase of material by him for a contract. He has also claimed Rs. 1 lakh for getting labours and constructing sheds for them. Can the contractor be given advance payments.?

(2 Marks)

Ans. MESR Contractor can be given 85% of advance of imperishable material. For labour and construction of labour camp it will not exceed amount of security held with sanction of GE.

Authority: Para 481 & 482 of MESR

- (iii) A GE has supplied water free of cost to a contractor while executing the contract. Is it in order?

