

SEPTEMBER

PAPER - I

2014

DEFENCE ACCOUNTS DEPARTMENT

SAS Examination - Part I

SAS-I

Subject : Paper I - Organization and Fundamentals of Audit and Accounts
(Theory - Without Books)

Time : 3 Hours

Max. Marks : 100

Answer Sheet

Section I

3. (a) Yes. The employee may make a written request subject to approval by the appointing authority. No fresh officer of appointment on promotion shall be made in such cases for a period of One Year from the date of refusal of first promotion. (OM Part - I, Para- 140).

(b) (i) CDA (AF) [OM Part - I, Para - 14]

(ii) PCDA (O) [OM Part - I, Para-13]

(c) (i) CDA (Army) Meerut [OM Part - I, Para 500]

(ii) PCDA (O), Pune [OM Part - I, Para 500]

(iii) PCDA Bangalore [OM Part - I, Para 500]

(iv) PCDA (R&D), New Delhi [OM Part - I, Para 500]

(d) Part - I Office Order will record all orders relating to the procedure and internal working of the office, and will be maintained as a permanent record. [OM Part - I, Para 491]

4. (a) Article 148 of the Constitution provides that the Comptroller and Auditor-General shall only be removed from office like a Judge of the Supreme Court. [Swamy's Introduction to Indian Govt. Accounts & Audit, Chapter - 2, Para 2.2]

(b) As required under Article 151 of the Constitution, the Comptroller and Auditor General is to submit his reports containing the results of audit to Legislatures like Parliament in case of Central Government and Legislative Assembly in case of State Government. [Swamy's Introduction to Indian Govt. Accounts & Audit, Chapter - 2, Para 2.18]

(c) Yes. Section Officer in DAD can waive of Audit objections of the value of Rs. 100 and below. [OM Part - I, Para 526 (vii)]

