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**FEBRUARY**

रक्षा लेखा विभाग  
DEFENCE ACCOUNTS DEPARTMENT

**2015**

अधीनस्थ लेखा सेवा परीक्षा-भाग II  
S.A.S. EXAMINATION - PART II

फरवरी / FEBRUARY 2015

प्रश्न पत्र V - व्यावहारिक (पुस्तकों सहित)  
PAPER V - PRACTICAL (WITH BOOKS)

विषय : निर्माण कार्य, भंडार तथा आंतरिक लेखापरीक्षा  
SUBJECT: WORKS, STORES AND INTERNAL AUDIT

अनुमत्य समय/ Time Allowed: 3 घंटे/ Hours

अधिकतम अंक / Max. Marks: 100

टिप्पणियां/Notes:

- केवल दस प्रश्नों के उत्तर दिए जाने चाहिए - पांच अनुभाग-I और पांच अनुभाग-II से। प्रत्येक प्रश्न 10 अंकों के हैं।  
Only TEN questions should be attempted - FIVE from Section-I and FIVE from Section-II. Each question carries 10 marks.
- अनुभाग-I सभी अंकों के लिए समान है। प्रत्येक प्रश्न में 2 भाग होंगे - एक भाग सैद्धान्तिक है जिसके 3 अंक हैं और अन्य भाग व्यावहारिक है जिसके 7 अंक हैं।  
Section-I is common to ALL. Each question will carry 2 parts - one part theory carrying 3 and the other part practical carrying 7 marks.
- अनुभाग-II के थलसेना वायुसेना अथवा नौसेना अथवा फैक्ट्री के भाग से संबंधित प्रश्नों के उत्तर देने के लिए अनुमत्य अभ्यर्थियों को उप-अनुभाग क - थलसेना ख - वायुसेना अथवा ग - नौसेना अथवा घ - फैक्ट्री से किन्हीं पांच प्रश्नों का उत्तर देना है। अनुभाग-II के प्रश्नों का उत्तर एक अलग उत्तर-पुस्तिका में लिखा जाना चाहिए।  
Candidates permitted to answer questions relating to ARMY or AIRFORCE or NAVY or FACTORY portion of section-II should answer any FIVE questions from Sub-Section A-ARMY or B-AIRFORCE or C-NAVY or D-FACTORY. Answer to the questions to Section II should be written in a separate answer book.
- उत्तरों के समर्थन में कारण को अवश्य दिया जाना चाहिए। उत्तर के समर्थन में प्राधिकार को अवश्य ही उद्धृत किया जाना चाहिए।  
Reasons must be given in support of the answers. Authority must be quoted in support of the answers.

अनुभाग-I (निर्माण कार्य लेखा)  
Section - I (Works Accounts)

(सभी अभ्यर्थियों के लिए समान)  
(Common for ALL Candidates)

- (क) किस प्रकार की परियोजनाओं को विशेष परियोजनाओं के रूप में वर्गीकृत किया जा सकता है।  
(a) What types of projects can be classified as Special Projects? (3 Marks)

(ख) जी.ओ.सी.इन. एक भवन को एक प्रतिष्ठित भवन के रूप में घोषित करता है और भवन के लिए विशिष्ट वास्तु कलात्मक विशिष्टताओं हेतु सन्निकट प्राक्कलन (ए.ई.) में रुपये 60 लाख को सम्मिलित करने की कामना करता है। भवन के लिए मूल सन्निकट प्राक्कलन रुपये 4.00 करोड़ की धनराशि के हैं। क्या यह नियमानुसार है?

(b) GOC-in-C declares a building as prestigious and Rs. 60 Lakh are sought to be added to the AEs for special architectural features for the building. The original AEs for the building are to the tune of Rs. 4.00 crore. Is this in order?

(4 Marks)

(ग) रुपये 2,00 करोड़ की एक निर्माण कार्य परियोजना में कार्य 10 अप्रैल, 2013 को प्रारंभ होता है और योजनानुसार उसे 15 जुलाई 2014 को पूरा किया जाना है। ठेका में सांविधिक वृद्धि के साथ ही विस्तार (एस्कालेशन) का प्रावधान है। क्या यह नियमानुसार है?

(c) In a works project of Rs. 2.00 crore, the work commences on 10<sup>th</sup> April 2013 and is scheduled to be completed on 15<sup>th</sup> July 2014. The contract has provision of escalation including statutory increases. Is this in order?

(3 Marks)

2. (क) (i) बैरक क्षतियां कौन कौन सी हैं?

(a) (i) What are Barrack Damages?

(2 Marks)

(ii) एक अस्पताल के वार्ड में डिस्टेंपर कराने की क्या समयावधि है?

(ii) What is the periodicity of distempering in a hospital ward?

(1 Mark)

(ख) निम्नलिखित कथन को पूरा कीजिए :-

(b) Complete the following statements:

(i) वित्तीय प्रभाव रखने वाले सभी आदेश निर्माण लेखा में \_\_\_\_\_ रूप में अंकित किए जाएंगे।

(i) All orders having a financial effect will be noted in the Construction Account as a \_\_\_\_\_.

(ii) माप किए गए निर्माण कार्य और प्राप्त की गई उन सामग्रियों की प्राप्ति, जिनका माप किया जाना है, अथवा गणना की जाती है के सभी लेखों का \_\_\_\_\_ आधार है।

(ii) \_\_\_\_\_ is the basis of all accounts of measured work and of material received which have to be measured or counted.

(iii) विशिष्ट टेंडर जैसे वे जो कास्ट प्लस प्रकार के हैं, के लिए \_\_\_\_\_ की स्वीकृति अपेक्षित है।

(iii) Special tenders, such as those of the cost plus type require the prior sanction of \_\_\_\_\_.

(iv) प्रशासनिक अनुमोदन और तकनीकी स्वीकृति के उद्देश्य के लिए विशिष्ट मरम्मत को \_\_\_\_\_ रूप में माना जाएगा।



(iv) Special repairs will be treated as \_\_\_\_\_ for purposes of administrative approval and technical sanction.

(4X1= 4 Marks)

(ग) एक टेंडर पूछताछ में दो टेंडर, टेंडरों की प्राप्ति के निर्धारित समय के बीत जाने के पश्चात प्राप्त होते हैं। जी.ई.इन. 2 टेंडरों को खोलना चाहता है। क्या वह ऐसा कर सकता है?

(c) In a tender enquiry, 2 tenders are received after expiry of appointed time of receipt of tenders. GE wants to open these 2 tenders. Can he do so?

(3 Marks)

3. (क) सक्रियात्मक निर्माण कार्य (आपरेशन वर्क्स) किसे कहते हैं?

(a) What are operation works?

(2 Marks)

(ख) थलसेना का एक कमांडर अपने कमान के अधीन एक भौगोलिकीय क्षेत्र को "सक्रियात्मक निर्माण कार्य एरिया" घोषित करता है। वह यह भी आदेश देता है कि एरिया में किए जाने वाले सभी निर्माण कार्यों को सक्रियात्मक निर्माण कार्य के रूप में माना जाना है। क्या उसके अनुदेश नियमानुसार हैं?

(b) An Army Commander declares a geographical zone under his command as "Operation Work Area". He also orders that all works undertaken in the area are to be treated as operational work. Are his instructions in order?

(5 Marks)

(ग) एक एरिया कमांडर लेखन सामग्री की खरीद को सक्रियात्मक निर्माण कार्य क्रियाविधि के अधीन स्वीकृत करता है। क्या यह नियमानुसार है?

(c) An Area Commander sanctions purchase of Stationery under Operational Works Procedure. Is this in order?

(3 Marks)

4. (क) एक ठेकेदार को जारी किए गए सरकारी भंडारों (जिन्हें मूल ठेके में सम्मिलित नहीं किया जाता है) के लिए निर्गम दरों को किस प्रकार नियत किया जाता है?

(a) How are the issue rates fixed for Government stores (which are not included in original contract) issued to a contractor?

(3 Marks)

(ख) थल सेना का एक अफसर एक सरकारी आवास को दिनांक 03.10.2014 (अपराह्न) को निवास के लिए लेता है और उसे दिनांक 26.10.2014 को खाली कर देता है। कितने दिनों तक के लिए उससे लाइसेंस फीस प्रभारित किया जाएगा?

(b) An Army Officer occupies a Government quarter on 03.10.2014 (afternoon) and vacates the same on 26.10.2014. For how many days should he be charged license fee?

(ग) टिप्पणी करें कि क्या निम्नलिखित नियमानुसार हैं :

(C) Comment if the following are in order:

(i) एम.ई.एस. के एक कर्मचारी के मानदेय के लिए एक आकस्मिक व्यय बिल की प्राप्ति पर एक यूनिट लेखाकार उसकी लेखापरीक्षा करता है और उसे रोकड़ समनुदेशन से भुगतान के लिए पास कर देता है।

(i) A Unit Accountant (UA) on receipt of a contingent bill for honorarium of an MES employee audits and passes the same for payment out of Cash Assignment.

(2 Marks)

(ii) "टेलीफोन ट्रंक काल बिलों" के लिए एक आकस्मिक व्यय बिल की प्राप्ति पर एक यूनिट लेखाकार उसे रक्षा लेखा प्रधान नियंत्रक के पास पूर्व-लेखा परीक्षा के लिए अग्रेषित करता है।

(ii) Unit Accountant on receipt of a contingent bill for "Telephone Trunk Call Bills" forwards the same to PCDA for pre-audit.

(2 Marks)

5. (क) प्रतिभूति जमा (सिक्योरिटीज) के रजिस्टर की लेखा परीक्षा में क्षेत्रीय लेखापरीक्षा अधिकारी द्वारा किन-किन बिन्दुओं को देखा जाना चाहिए?

(a) What points are to be seen by RAO in audit of register of securities? (3 Marks)

(ख) अपनी लेखापरीक्षा के दौरान क्षेत्रीय लेखा परीक्षा अधिकारी यह पाता है कि एक निर्माण कार्य के विशेष उपकरण और संयंत्र की लागत को इस पूर्वानुमान पर अन्य कार्य को अंतरित कर दिया गया है, कि उपकरणों का उपयोग उस निर्माण कार्य पर 6 महीनों के बाद किया जाएगा। क्षेत्रीय लेखा परीक्षा अधिकारी के द्वारा क्या किया जाना चाहिए?

(b) RAO during his audit finds that cost of special tools and plant of a work have been transferred by a GE to another work in anticipation of possibility of the tools being utilised on that work 6 months later. What should RAO do?

(3 Marks)

(ग) एक निर्माण कार्य के कार्य-निष्पादन के दौरान एक ठेकेदार यह रिपोर्ट करता है कि उसे जारी किए गए उपकरण खो गए हैं। उससे कहा जाता है कि वह ऐसे खोए हुए उपकरणों के मूल्य को सरकारी लेखा में जमा करे। क्या यह नियमानुसार है?

(d) During the execution of a work, a contractor reports that the tools issued to him have been lost. He is asked to deposit value of tools so lost in Government Accounts. Is this in order?

(3 Marks)

(घ) छोटे निर्माण कार्यों और रखरखाव के लिए आवश्यक भंडारों के लिए स्टॉक की सीमा कितनी है?

(d) What is the stock limit for stores necessary for minor works and maintenance?

(1 Mark)

6. (क) "ई" अनुभाग में टर्म ठेकों की संवीक्षा के दौरान की जाने वाली विशेष जांच कौन-कौन सी हैं?

- (a) What are the special checks to be carried out during scrutiny of term contracts in 'E' Section?

(3 Marks)

- (ख) एक जी.ई. एक ठेके के लिए एक संशोधन 23.5.2014 को जारी करता है। ठेकेदार ने इस ठेके के लिए अंतिम बिल को एक स्पष्ट कोई दावा नहीं प्रमाण पत्र के साथ 15.05.2014 को हस्ताक्षरित और प्रस्तुत किया है। कृप्या उपर्युक्त का परीक्षण करें और टिप्पणी करें।

- (b) A GE issued an amendment for a contract on 23.5.2014. The contractor had signed and submitted the final bill for this contract with a clear no claims certificate on 15.05.2014. Please examine the above and comment.

(3 Marks)

- (ग) निम्नलिखित विवरणों को पूर्ण करें :-

- (c) Complete the following statements:

- (i) एक ठेके में भंडारों के कम निर्गम को माफ करने के लिए एक सी.डब्ल्यू.डी. की शक्तियां \_\_\_\_\_ हैं और भंडारों के अधिक निर्गम के लिए \_\_\_\_\_ हैं।

- (i) The power of a CWE to condone the under issue of stores in a contract are \_\_\_\_\_ and for over issue of stores are \_\_\_\_\_.

(2x1= 2 Marks)

- (ii) "एस" श्रेणी के ठेकेदार की उच्चतर टेंडर किए जाने की सीमा \_\_\_\_\_ है।

- (ii) The upper tendering limit for an 'S' class contractor is \_\_\_\_\_.

(1 Mark)

- (iii) पुनर्निर्माण के एक प्राक्कलन में निहित किसी तोड़फोड़ के लिए \_\_\_\_\_ प्राधिकार है।

- (iii) In an estimate for reconstruction, \_\_\_\_\_ is the authority for any demolition involved.

(1 Mark)

7. (क) भूमि अधिग्रहण अधिनियम के अधीन सरकार द्वारा अधिगृहीत एक घर के पूंजीगत मूल्य का आकलन किस प्रकार किया जाता है?

- (a) How is the capital value of a house, acquired by Government under Land Acquisition Act, assessed?

(3 Marks)

- (ख) एक परियोजना में रुपये 4 करोड़ की धनराशि का एक प्राधिकृत निर्माण कार्य और रुपये 80 लाख की धनराशि का एक विशेष निर्माण कार्य सम्मिलित है। परियोजना के लिए प्रशासनिक अनुमोदन को प्रदान करने के लिए कौन सक्षम है?

- (b) A project includes authorised works to the tune of Rs. 4 crore and special works to the tune of Rs. 80 lakh. Who is competent to accord administrative approval for the project?

(3 Marks)

- (ग) एक जी.ई. पूंजीगत शीर्ष के अधीन एक भवन की विशेष मरम्मत कराना चाहता है। क्या यह नियमानुसार है?

(c) One GE wants to get special repairs of a building done under Capital Head. Is this in order?

(2 Marks)

(घ) साधारण मरम्मत के लिए क्या प्रशासनिक अनुमोदन आवश्यक है? क्यों?

(d) Is administrative approval necessary for ordinary repairs? Why?

(2 Marks)

8. (क) फ्रीक दरें किसे कहते हैं? यदि टेंडर में फ्रीक दरों का पता चलता है तो स्वीकार करने वाले अधिकारी को क्या कार्रवाई की जानी है?

(a) What are freak rates? What action is to be taken by accepting officer, if freak rates are discovered in a tender?

(3 Marks)

(ख) एक एम.ई.एस. निरीक्षण भवन को कोर कमांडर के अनुमोदन के अधीन एक कार्यालय भवन के रूप में पुनर्विनियोजित किया जाता है। क्या यह नियमानुसार है?

(b) An MES Inspection Bungalow is re-appropriated into an office building under approval of the Corps Commander. Is this in order?

(3 Marks)

(ग) कृपया परीक्षण करें और टिप्पणी करें कि क्या निम्नलिखित नियमानुसार हैं :

(c) Please examine and comment whether the following are in order:

(i) जी.ओ.सी.इन.सी. छावनी की एक सैन्य सड़क का परित्याग करने का निर्णय लेता है।

(i) The GOC-in-C decides to abandon a military road in a Cantonment.

(2 Marks)

(ii) एक माह के पश्चात, जी.ओ.सी.इन.सी. उपर्युक्त सैन्य सड़क को एक छावनी सड़क के रूप में वर्गीकृत करता है।

(ii) After one month, the GOC-in-C classifies the above military road into a Cantonment road.

(2 Marks)

**अनुभाग II (भंडार लेखा तथा आंतरिक लेखापरीक्षा) (क) थल सेना**  
**Section – II (Store Accounts and Internal Audit) (A) ARMY**

(वायुसेना, नौसेना तथा फैक्ट्रियों को छोड़कर अन्य अभ्यर्थियों के लिए)  
**(FOR CANDIDATES OTHER THAN AIRFORCE, NAVY AND FACTORIES)**

1. (क) मर्णास्थ हुई आयुध एवम् वस्त्र भंडारों की हानि के मूल्य के लिए रेलवे के विरुद्ध एक दावा को दाखिल करने के लिए निम्नलिखित मामलों में हानियों का आकलन किस प्रकार किया जाएगा :
- (i) मरम्मतयोग्य आयुध भंडार
  - (ii) असेवायोग्य आयुध भंडार
  - (iii) सेवायोग्य वस्त्र भंडार
  - (iv) मरम्मतयोग्य वस्त्र भंडार
  - (v) अनुकूलन होने की प्रतीक्षा करने वाले वस्त्र भंडार
  - (vi) सेवायोग्य आयुध भंडार
- (a) For lodging a claim against Railways for value of ordnance and clothing stores lost in transit, how will the loss be assessed in following cases:
- (i) Repairable Ordnance Stores
  - (ii) Unserviceable Ordnance Stores
  - (iii) Serviceable Clothing Stores
  - (iv) Repairable Clothing Stores
  - (v) Clothing Stores Awaiting Conditioning
  - (vi) Serviceable Ordnance Stores (3 Marks)
- (ख) भुगतान पर निर्गमित कुछ वस्त्र भंडार मांगकर्ता द्वारा लौटा दिया जाता है। इस प्रकार लौटाए गए भंडारों को वापस प्राप्त करने पर उसे सेवायोग्य आकलित किया जाता है और पूर्ण दर सूची के 75 प्रतिशत की दर से धन वापसी की जाती है। क्या यह नियमानुसार है?
- (b) Certain clothing stores issued on payment are returned by the indenter. The condition of the stores so returned is assessed as serviceable on receipt back and refund is made at 75% of full vocabulary rate. Is this in order? (3 Marks)
- (ग) नौसेना यूनिट को भुगतान पर निर्गमित कुछ चिकित्सा भंडार मांगकर्ता द्वारा सम्बन्धित सशस्त्र सेना चिकित्सा भंडार डिपो को लौटा दिए जाते हैं। भंडारों को मरम्मतयोग्य भंडार के रूप में वर्गीकृत किया जाता है। मांगकर्ता नौसेना यूनिट को भंडार के पुस्तक मूल्य का 50 प्रतिशत नकद में लौटाया जाता है। क्या यह नियमानुसार है?

- (c) Some medical stores issued on payment to a naval unit are returned by the indenter to the concerned AFMSD. The stores are classified as repairable stores. 50% of book value of stores is refunded in cash to the indenter naval unit. Is this in order? (4 Marks)

2. (क) वे कौन-कौन सी श्रेणियां हैं जिनके अधीन सैनिक फार्म में रोकड़ लेखे विभाजित किए जा सकते हैं?

(a) What are the categories under which Cash Accounts in Military Farms can be divided? (3 Marks)

(ख) एक जांच अदालत सैनिक फार्म के प्रभार वाले खरीदे गए पशुओं (जो एक बार ब्याह हैं) की हानि के लिए एक कर्मचारी को उत्तरदायी पाता है। इस हानि की वसूली को खोए हुए पशुओं की खरीद कीमत पर पूरा किए जाने का आदेश दिया जाता है। क्या यह नियमानुसार है?

(b) A court of Inquiry finds an employee responsible for loss of purchased animals (which had calved once) on charge of Military Farms. The recovery of this loss is ordered to be made on the Purchase Price of animals lost. Is this in order?

(3 Marks)

(ग) 120 गाड़ी मार की खाद का एक मानक बोरा जो ढेर में 6 महीनों तक रखा था, वह घटकर 65 गाड़ी भार का रह गया। क्या किया जाना चाहिए और क्यों?

(c) A standard sack of manure containing 120 cartloads, after remaining in stack for 6 months gets reduced to 65 cartloads. What should be done and why?

(2 Marks)

(घ) क्या अनुपयुक्त वाहनों को पेट्रोल, तेल और स्नेहक निर्गमित किया जा सकता है?

(d) Can POL be issued to unfit vehicles?

(2 Marks)

3. (क) वे कौन कौन सी महत्वपूर्ण बिन्दुएं हैं जिन्हें एक स्थानीय लेखा परीक्षा अधिकारी द्वारा सशस्त्र सेना चिकित्सा भंडार डिपुओं के लेखे की लेखा परीक्षा किए जाने के दौरान देखा जाना चाहिए?

(a) What are the important points, which an LAO should look for, while auditing the accounts of Armed Forces Medical Stores Depot? (3 Marks)

(ख) एक कमान का थलसेना कमांडर कार्यशाला के कार्यभार में अचानक हुई वृद्धि पर काबू पाने के लिए ई.एम.ई. कार्यशाला में अपनी अनुमोदित स्थापना से अधिक श्रमिकों की स्वीकृति करता है। क्या यह नियमानुसार है?

(b) Army Commander of a Command sanctions labour in an EME Workshop in excess of its approved establishment to tide over sudden increase in workload of the workshop? Is this in order?

(3 Marks)

(ग) एक पेट्रोल, तेल और स्नेहक डिपो व्यक्तियों को भुगतान पर पेट्रोल, तेल और स्नेहक निर्गमित करता है। क्या यह नियमानुसार है?

(c) A POL Depot issues POL to individuals on payment. Is this in order?

(2 Marks)

- (घ) कौन सा स्थानीय लेखापरीक्षा अधिकारी (i) संपूर्ण यूनिटों के संचलन (ii) डिटेचमेन्ट, लीव पार्टियों के संचलन के मामले में रेलगाड़ी राशन की लेखा परीक्षा करता है।
- (d) Which LAO audits the train rations in case of (i) Move of complete units (ii) Move of detachments, leave parties?

(2x1= 2 Marks)

4. (क) कार्टर पैटर्सन सिस्टम किसे कहते हैं? इसका उपयोग किन उद्देश्यों के लिए किया जाना चाहिए?

(a) What is Carter Patterson System? For what purposes this should be used?

(3 Marks)

- (ख) क्या निम्नलिखित कथन नियमानुसार हैं :

Are the following statements in order?

- (i) थलसेना का एक अफसर उसी स्टेशन पर अपने आवासीय आवास को बदलते समय अपनी यूनिट के ट्रकों का उपयोग करता है।
- (i) An Army Officer uses truck of his unit, while changing his residential quarter at the same station.
- (ii) थलसेना की जिप्सी की कार डायरी जिप्सी के चालक द्वारा पूरी की गई है और हस्ताक्षरित की गई है।
- (ii) Car diary of an Army Gypsy has been completed and signed by the driver of the Gypsy.
- (iii) कार डायरी में प्रविष्टियां हिन्दी में की गई हैं
- (iii) Entries in the car diary have been made in Hindi.

(3x2= 6 Marks)

- (ग) विवरण को पूरा करें :

(c) Complete the statement:

थलसेना की एक यूनिट के वाहन के टैंक में मोटर स्पिरिट की जांच \_\_\_\_\_ टैंक को पूर्ण क्षमता तक भर करके और कार डायरी में लाल स्याही से परिणाम को अभिलिखित करके किया जाता है।

Motor spirit in tank of an Army vehicle is checked \_\_\_\_\_ by filling tank to the maximum capacity and result recorded in the car diary in red ink.

(1 Mark)

5. (क) स्थानीय लेखा परीक्षा अधिकारी द्वारा लोकनिधि लेखों के निरीक्षण के मुख्य उद्देश्य कौन कौन से हैं?

(a) What are the main objects of inspection of the Public Fund Accounts by LAO?

(3 Marks)

(ख) एक यूनिट स्वयं यह पता लगाती है कि एक माह के दौरान राशनों का अधि-आहरण किया गया है और इस अधि-आहरण को अगले महीने भुगतान के माह में चालू भुगतान निर्गम दर पर अधि-आहरित मात्रा/मात्राओं के लिए कोषागार में भुगतान करके समायोजित करती है। क्या यह नियमानुसार है?

(b) A unit itself detects that there has been overdrawl of rations during a month and adjusts this overdrawal next month by payment into the treasury for the quantity overdrawn at the payment issue rate current in the month of payment. Is this in order?

(3 Marks)

(ग) एक यूनिट एक माह के दौरान राशनों को कम आहरित करती है और इस कम आहरण को अगले माह राशन को अधि-आहरित करके उसकी भरपाई करती है। क्या यह नियमानुसार है?

(c) A unit underdraws rations during one month and makes good this underdrawal by overdrawal of rations in the next month? Is this in order?

(3 Marks)

(घ) कथन को पूरा करें :

(d) Complete the statement:

रक्षा सम्पदा अफसर के द्वारा प्रबंध के अधीन भूमि का विक्रय केवल \_\_\_\_\_ के अनुमोदन से प्रभावित किया जा सकता है।

The sale of land administered by the DEO can be affected only with the approval of \_\_\_\_\_

(1 Mark)

6. (क) रक्षा सेवा प्राक्कलन से भुगतान किए जाने वाले एक सैनिक और एक सिविलियन कर्मचारी पर लोक सम्पत्ति के कपटपूर्ण दुर्विनियोग के लिए संयुक्त रूप से मुकदमा चलाया जाता है और उन्हें दोषमुक्त कर दिया जाता है। यह प्रस्ताव किया जाता है कि उनके विरुद्ध उन पर विभागीय कार्रवाई की जाए। क्या यह अनुमत्त है? अपने उत्तर के लिए कारणों का उल्लेख करें।

(a) A soldier and a civilian employee paid out of Defence Services Estimates are tried jointly for the dishonest misappropriation of public property and are acquitted. It is proposed to take departmental action against them. Is this permissible? Give reasons for your answer.

(3 Marks)

(ख) गबन के कारण रेजीमेन्टल निधि में हुई हानियों की सरकारी निधियों से प्रतिपूर्ति के लिए एक यूनिट का ओ.सी. एक मामला चलाता है। क्या यह नियमानुसार है?

(b) OC of a unit moves a case for reimbursement of losses, incurred in regimental funds due to embezzlement, from Government funds. Is this in order?

(2 Marks)



(ग) एक यूनिट की रेजीमेन्टल निधियों का वित्त पोषण आंशिक रूप से लोक निधि और आंशिक रूप से प्राइवेट निधि से किया जाता है। यूनिट के भंग हो जाने पर ओ.सी. रेजीमेन्टल निधियों की संपूर्ण धनराशि को यूनिट के अफसरों, जूनियर कमीशन प्राप्त अफसरों और अन्य रैंकों के बीच विभाजित करता है। क्या यह नियमानुसार है?

(c) Regimental funds of a unit are financed partly from public money and partly from private money. On disbandment of the unit, the OC divides the entire amount of regimental funds amongst the officers, JCOs and other ranks of the unit. Is this in order?

(2 Marks)

(घ) एक डिवीजन कमांडर संबंधित क्षेत्रीय रक्षा लेखा नियंत्रक से प्रार्थना करता है कि वे एक विशिष्ट यूनिट की रेजीमेन्टल निधियों के लेखों का निरीक्षण करें। रक्षा नियंत्रक की क्या प्रतिक्रिया होनी चाहिए?

(d) A Division Commander requests the concerned regional CDA for inspection of regimental fund accounts of a particular unit. What should be the response of the CDA?

(3 Marks)

7. (क) भारत में एक स्टेशन से दूसरे स्टेशन में तैनात थल सेना का एक अफसर किन शर्तों के अधीन अपने परिवार को अपने साथ ले जा सकता है? भारत में किसी भी स्टेशन में तैनात किए गए जूनियर कमीशन रैंक के अफसरों और वारंट अफसरों को अपने साथ परिवार ले जाने की अनुमति कब दी जाती है?

(a) Under what conditions, can an Army Officer posted from one station to another in India take his family with him? When are JCOs and WOs posted to any station in India permitted to take their families with them?

(3 Marks)

(ख) एक इन्फैंट्री बटैलियन का एक सिपाही, जिसे एक भगोड़ा घोषित किया गया है, बटैलियन के रेजीमेन्टल सेंटर में आत्मसमर्पण करता है। क्या उस पर रेजीमेन्टल सेंटर के ओ.सी. द्वारा संक्षिप्त सेना न्यायालय द्वारा मुकदमा चलाया जा सकता है?

(b) A soldier from an infantry battalion who has been declared a deserter surrenders to the regimental centre of the battalion. Can he be tried by Summary Court Martial by OC of the regimental centre?

(3 Marks)

(ग) एक कमान का थलसेना कमांडर एक वर्ष में 120 दिनों के लिए श्रम साध्य क्रियाशीलता निहित होने वाली ड्यूटियों में लगाए गए कुछ सैन्य टुकड़ियों के लिए अतिरिक्त राशन स्वीकृत करता है। क्या यह नियमानुसार है?

- (c) Army Commander of a Command sanctions extra rations for some troops employed on duties involving strenuous exertion for 120 days in a year. Is this in order?

(3 Marks)

- (घ) छुट्टी पर जाने के दौरान एक हवलदार अपने सेवा शस्त्र को अपने साथ अपने गांव ले जाता है। क्या यह नियमानुसार है?

- (d) A Havaldar, while going on leave, carried his service firearm to his village. Is this in order?

(1 Mark)

8. (क) वे कौन कौन से अवसर हैं जब मुफ्त राशन आहरित नहीं किया जाता है?

- (a) What are the occasions when free rations are not drawn?

(3 Marks)

- (ख) एक यूनिट की लेखा परीक्षा के दौरान स्थानीय लेखापरीक्षा अधिकारी यह पाता है कि यूनिट की हकदारियों को सही रूप में आकलित नहीं किया गया है और यूनिट अपनी हकदारी से अधिक भंडारों को रख रही है। उसे क्या करना चाहिए?

- (b) During the audit of a unit, LAO finds that the unit's entitlements have not been correctly calculated and the unit is holding stores in excess of its entitlement. What should he do?

(3 Marks)

- (ग) एक आयुध यूनिट "दूरबीनों" और "व्यक्ति के शस्त्रों" के निर्गम को "प्रति व्यक्ति" मानक पर होने वाला अभिलिखित करती है। क्या यह नियमानुसार है?

- (c) An ordnance unit records issue of 'Binoculars' and 'personal weapons' as being on a 'per man' scale. Is this in order?

(4 Marks)

**अनुभाग II (भंडार लेखा तथा आंतरिक लेखापरीक्षा) (ख) वायु सेना**

**Section – II (Store Accounts and Internal Audit) (B) AIR FORCE**

1. (क) वायुसेना यूनिटों में आंतरिक लेखा परीक्षा के विस्तार क्षेत्र के अधीन मुख्य रूप से आने वाली लेखापरीक्षा के विभिन्न प्रकारों का उल्लेख करें।  
(a) Name various types of audit broadly covered under the scope of internal audit in Air Force units.  
(3 Marks)  
(ख) आंतरिक लेखा परीक्षा का मूलभूत कार्य क्या है?  
(b) What is the primary function of internal audit?  
(7 Marks)
2. (क) रिस्क सूचक (रिस्क इंडिकेटर्स) कौन कौन से होते हैं?  
(a) What are risk indicators?  
(3 Marks)  
(ख) वायुसेना यूनिटों के द्वारा माल के मुहैया कराने के मामले में संभावित रिस्क सूचकों की पहचान करें और उन्हें सूचीबद्ध करें।  
(b) Identify and list out potential risk indicators in case of procurement of goods by Air Force units.  
(7 Marks)
3. (क) आन्तरिक नियंत्रण तंत्र से आप क्या समझते हैं?  
(a) What do you understand by internal control mechanism?  
(3 Marks)  
(ख) एक संदेहास्पद धोखाधड़ी का पता लगाने को दृष्टि में रखते हुए एक यूनिट के विद्यमान आंतरिक नियंत्रण तंत्र की लेखा परीक्षा की योजना आप किस प्रकार बनाएंगे?  
(b) How will you plan audit of the existing internal control mechanism of a unit with a view to detect a suspected fraud?  
(7 Marks)
4. (क) 'लिविंग आउट राशन भत्ता' से आप क्या समझते हैं?  
(a) What do you understand by 'living out ration allowance'?  
(3 Marks)  
(ख) 'लिविंग आउट राशन भत्ता' की लेखापरीक्षा करने की क्या क्रियाविधि है?  
(b) What is the procedure of auditing 'living out ration allowance'?  
(7 Marks)

5. (क) टैली कार्ड्स किसे कहते हैं?  
 (a) What are Tally Cards?  
 (3 Marks)
- (ख) वाउचरों के टैलीकार्ड्स में सम्बद्धीकरण की मूलभूत क्रियाविधि का संक्षिप्त विवरण प्रस्तुत करें।  
 आई.एम.एम.ओ.एल्स. के लागू होने के बाद इस प्रणाली की क्या स्थिति है?  
 (b) Outline the basic procedure of linking vouchers into tally cards? What is the status of this system after introduction of IMMOLs?  
 (7 Marks)
6. (क) आप "रेड्स" और "ब्ल्यूस" से क्या समझते हैं?  
 (a) What do you understand by "REDs" and "BLUEs"?  
 (3 Marks)
- (ख) आप निकासी न हुए (अनक्लियर्ड) "रेड्स" और "ब्ल्यूस" की जांच किस प्रकार करेंगे?  
 (b) How will you conduct the checks of uncleared "REDs" and "BLUEs"?  
 (7 Marks)
7. (क) वायुसेना यूनिटों की स्थानीय लेखा परीक्षा करने के लिए सामान्य सिद्धांत कौन कौन से हैं?  
 (a) What are the general principles of conducting Local Audit of Air Force units?  
 (3 Marks)
- (ख) एक यूनिट के रिस्क मूल्यांकन पर आधारित लेखा परीक्षा के कार्यकलाप का निर्धारण आप किस प्रकार करेंगे? उन बातों को सूचीबद्ध करें जो रिस्क मूल्यांकन का निर्धारण करती हैं।  
 (b) How will you determine the focus of audit based on risk assessment of a unit? List out the factors that determine the risk assessment.  
 (7 Marks)
8. (क) भुगतान पर निर्गम वाउचर किसे कहते हैं?  
 (a) What are the payment issue vouchers?  
 (3 Marks)
- (ख) भुगतान पर निर्गम वाउचरों की लेखा परीक्षा करने की क्रियाविधि की संक्षेप में व्याख्या करें।  
 (b) Explain in brief the procedure for auditing payment issue vouchers.  
 (7 Marks)

**अनुभाग II (भंडार लेखा तथा आंतरिक लेखापरीक्षा) (ग) नौसेना**

**Section – II (Store Accounts and Internal Audit) (C) NAVY**

1. (क) निम्नलिखित के संबंध में स्थानीय लेखा परीक्षा की आवृत्ति (फ्रीक्विएन्सी) का उल्लेख करें :

**State the frequency of local audit in respect of the following:**

- (i) बाह्य स्टेशन पर पोतों/स्थापनाओं के संबंध में
- (i) In respect of ships/establishments at outstation.
- (ii) भंडार डिपुओं के मामले में
- (ii) In case of store depots.
- (iii) स्थानीय स्थित यूनिटों और पोतों के संबंध में
- (iii) In respect of locally based units and ships.
- (iv) आपूर्ति डिपुओं में निरीक्षण के दौरान लेखा परीक्षा के लिए पड़ने वाली अवधि के संबंध में।
- (iv) Period to be covered for audit during visits to the supply depots.

**(3 Marks)**

- (ख) नौसेना की एक स्थापना की स्थानीय लेखा परीक्षा का अधिकार क्षेत्र एक अन्य एरिया में अंतरित कर दिया गया है। निम्नलिखित को सूचीबद्ध करें जिन्हें लेखे की लेखापरीक्षा करने वाले नौसेना स्थानीय लेखापरीक्षा अधिकारी के द्वारा उस नौसेना स्थानीय लेखापरीक्षा अधिकारी को भेजा जाना है जिसके एरिया के अधीन स्थापना का संचलन हुआ है –

- (b) The local audit jurisdiction of a Naval establishment has been transferred to another area. List out the following which are to be sent by the NLAO auditing the accounts to the NLAO under whose area the establishment has moved into:
- (i) रिपोर्ट का नाम और प्रकृति
  - (i) Name and nature of report.
  - (ii) वे दस्तावेज जिन्हें उसके साथ भेजे जाने हैं
  - (ii) Documents which are to be sent along with.

**(7 Marks)**

2. (क) स्टॉक सत्यापन के लिए प्राथमिक रूप से कौन उत्तरदायी है?

- (a) Who is primarily responsible for stock verification?

**(3 Marks)**

- (ख) इस बात का सत्यापन कौन करेगा कि स्टॉक की पड़ताल कर ली गई है और उन मुख्य लेखा परीक्षा जांच की सूची बनाएं जिन्हें स्टॉक पड़ताल के सत्यापन के दौरान सुनिश्चित किया जाना है?

- (b) Who will verify that stock taking is carried out and list out of the major audit checks which are to be ensured while conducting verification of stock taking?

**(7 Marks)**

3. (क) सहायक (सब्सिडियरी) लेखे का रखरखाव कौन करता है?  
 (a) Who maintains subsidiary accounts?  
 (3 Marks)
- (ख) सहायक लेखे कौन कौन से हैं और इन लेखाओं के रखरखाव करने के पीछे क्या उद्देश्य है?  
 (b) What are subsidiary accounts and what is the purpose behind maintaining these accounts?  
 (7 Marks)
4. (क) सर्वेक्षण की परिभाषा दें और सर्वेक्षण की प्रक्रिया के पीछे क्या उद्देश्य है?  
 (a) Define survey and the purpose behind the process of survey.  
 (3 Marks)
- (ख) सर्वेक्षण के प्रकारों और सर्वेक्षण-कार्यविधि के लिए चरणों को सूचीबद्ध करें।  
 (b) List out types of survey and the phases for survey procedure.  
 (7 Marks)
5. (क) बयाना जमा (ई.एम.डी.) किसे कहते हैं और टेंडरों के साथ बयाना जमा प्राप्त करने के पीछे के उद्देश्य को बताएं।  
 (a) What is EMD and state the purpose behind securing EMD with tenders?  
 (3 Marks)
- (ख) एक बोलीकर्ता (बिडर) ने बयाना जमा को एक लोक उपक्रम के बैंक पर आहरिक एक एकाउन्ट पेयी चैक के माध्यम से प्रस्तुत किया है। क्या बयाना जमा वैध है? उत्तर के लिए कारणों का उल्लेख करें।  
 (b) A bidder has submitted EMD through an account payee cheque drawn on a Public Sector Bank. Is the EMD valid? Give reasons for the answer.  
 (7 Marks)
6. (क) वाजिब रकम की प्राप्ति (ड्यूस-इन) और वाजिब रकम का भुगतान (ड्यूस-आउट) में क्या निहित होता है?  
 (a) What includes Dues In and Dues Out?  
 (3 Marks)
- (ख) ए.बी.ई.आर. भंडारण किसे कहते हैं? ए.बी.ई.आर. प्रमाणपत्र को कौन प्रारंभ करता है और क्यों?  
 (b) What is ABER Provisioning? Who initiates ABER certificate and when?  
 (7 Marks)

7. (क) आई.आर.के. किसे कहते हैं? सेवारत अफसरों से भिन्न अफसरों की श्रेणियों की सूची बनाएं जो आई.आर.के. के हकदार हैं।

(a) What is RIK? List out the category of officers other than serving officers who are entitled to RIK?

(3 Marks)

- (ख) सी.एल.आर. किसे कहते हैं? एक अफसर आकस्मिक छुट्टी पर है और वह अपनी आकस्मिक छुट्टी ड्यूटी स्टेशन पर व्यतीत करता है – क्या अफसर आर.आई.के. अथवा सी.एल.आर. को आहरित करने के लिए हकदार है?

(b) What is CLR? An officer is on casual leave and spends his casual leave at the duty station – is the officer entitled to draw RIK or CLR?

(7 Marks)

8. (क) पोत पर सूखे और टिन में रखी सामग्रियों के लिए रखी जाने वाली स्टॉक की अपेक्षित न्यूनतम अवधि कितनी है?

What is the minimum stock period required to be held for dry and tinned provisions on board?

(3 Marks)

- (ख) आपूर्ति के स्रोत से आठ किलोमीटर की दूरी के भीतर स्थित तट स्थापनाओं के लिए सूखे और टिन में रखी सामग्रियों के लिए आरक्षित स्टॉक कितना होता है और आठ किलोमीटर से आगे पर्याप्त दूरी पर स्थित स्थापनाओं के लिए उसी प्रकार का आरक्षण कितना होता है?

What is the reserve stock for dry and tinned stores for shore establishments located within a distance of eight kilometers from the source of supply and similar reserve for establishments located at a considerable distance beyond eight kilometers?

(7 Marks)

**अनुभाग II (भंडार लेखा तथा आंतरिक लेखापरीक्षा) (घ) फैक्ट्री**

**Section – II (Store Accounts and Internal Audit) (D) FACTORY**

1. (क) निम्नलिखित आंकड़ों से उजरती कामगार (पीस वर्कर) को भुगतान किए गए समयोपरि भत्ता और समयोपरि बोनस को आकलित करें। यदि वह एक दैनिक कामगार होगा तो क्या कुल समयोपरि पर कोई अंतर होता है?

- (a) From the following data, calculate the Overtime (OT) Allowance and Overtime Bonus paid to the Piece Worker. Is there any difference in total OT if he would be a Day Worker?

किया गया कुल समयोपरि = 49.25 घंटे

समयोपरि बोनस घंटे = 30.00 घंटे

डी.ओ.टी. घंटे = 19.25 घंटे

बैंड वेतन = रु. 12830

ग्रेड वेतन = रु. 2400,

मंहगाई भत्ता = 107 प्रतिशत,

वेतन बैंड 1 : रु. 5200 –रु. 20200, ग्रेड वेतन = रु. 1900

Total OT worked = 49.25 Hours

OT Bonus Hours = 30.00 Hours

DOT Hours = 19.25 Hours

Band Pay = Rs. 12830/-

Grade Pay = Rs. 2400/-

DA = 107%

(Pay Band 1: Rs.5200-Rs.20200, Grade Pay: Rs. 1900)

(4+4= 8 Marks)

- (ख) उत्पादन कार्य में लगे हुए ठेका श्रमिक की लेखांकन प्रणाली का वर्णन करें।

- (b) Describe the system of accounting of Contract Labour engaged on production work.

(2 Marks)

2. (क) निम्नलिखित मामलों में क्या कार्रवाई की जाएगी :

- (a) What action should be taken in the following cases:

(i) सहयोगी फैक्ट्री से प्राप्त मात्रा में कमी

(i) Shortage in quantity received from the sister factory.

(ii) एक गैर सरकारी पक्ष को जारी किए गए चेकों का खो जाना

(ii) Loss of cheques issued to a private party.

(iii) समूल्य भंडार खाता और बिन कार्ड के अनुसार एक मद की मात्रा में अंतर



(iii) Difference in quantity of an item as per Priced Store Ledger and Bin Card.

(2x3= 6 Marks)

(ख) अंतरण वाउचर का क्या अर्थ है? लेखे में उस पर क्या जांच की जाती है और उसे किस प्रकार लागत लेखा में लाया जाता है?

**What is meant by Transfer Voucher? What scrutiny is done in accounts on the same and how is it brought to cost accounts?**

(4 Marks)

3. (क) एक फैक्ट्री में प्राप्तियों के निम्नलिखित प्रकारों के लेखांकन के लिए उपयोग में लाए जाने वाले वाउचरों का उल्लेख करें :

(a) Indicate the vouchers used for accounting the following types of receipts in a factory:

- (i) स्टॉक जांच पर पाई गई बेशी से प्राप्तियां
- (i) Receipts from surplus found at stock taking.
- (ii) भंडार ढेर/पूंजी से अंतरण
- (ii) Transfers from stockpile/capital.
- (iii) फैक्ट्री के स्वयं के विनिर्माण से प्राप्तियां
- (iii) Receipts from factory's own manufacture.

(3 Marks)

(ख) फैक्ट्री 'एक्स' 'आपूर्तियों' में किसी विफलता के मामले में उत्पादन में उपयोग के लिए संचय को निर्मित करने के लिए रणनीतिक प्रकृति की कुछ मद की खरीद के लिए एक प्रस्ताव को प्रारंभ करती है। व्यय को भंडार खरीद शीर्ष के अधीन उपलब्ध निधि से पूरा किए जाने का प्रस्ताव किया जाता है। क्या प्रस्ताव नियमानुसार हैं? अपने उत्तर के लिए कारण का उल्लेख करें

**Factory 'X' initiates a proposal for purchase of a certain material of strategic nature to build up reserve for use in production in case of any failure in supplies. The expenditure is proposed to be met from funds available under stores purchase head. Is the proposal in order? Give reasons for your answer.**

(2 Marks)

(ग) निम्नलिखित मामलों में प्राप्ति वाउचरों के कीमत निर्धारण की पद्धतियों का संक्षेप में वर्णन करें।

**Briefly indicate the methods of pricing receipt vouchers in the following cases:**

- (i) भंडारों की स्थानीय खरीद
- (i) Local purchase of stores.
- (ii) स्वयं की फैक्ट्री के उत्पादन से प्राप्तियां
- (ii) Receipts from production of own factory.
- (iii) शॉपों से बेशी की वापसी के द्वारा प्राप्तियां
- (iii) Receipt by return of surplus material from shops.

(3 Marks)

- (घ) छठे वेतन आयोग की संस्तुतियों के लागू होने के पश्चात 'मास्टर क्रैफ्ट्समैन' के पद (स्टेटस) में किस प्रकार से परिवर्तन हुआ है?
- (d) How has the status of Master Craftsman changed after the implementation of VI CPC recommendations?

(2 Marks)

4. (क) एक आयुध फैक्ट्री में कार्यरत श्री 'ए' की परिलब्धियां (एमालुमेन्ट्स) और कार्य घंटे के ब्योरे निम्नलिखित हैं :

Details of emoluments and working hours of Mr. 'A' working in an Ordnance Factory are as follows:

बैंड वेतन	रुपये 9,750
ग्रेड वेतन	रुपये 2,800
मंहगाई वेतन 80 प्रतिशत की दर से	रुपये 10,040
कार्य दिवस	26
ड्यूटी दिवस	25
कुल समयोपरि घंटे	40.25
फैक्ट्री अधिनियम के अधीन समयोपरि घंटे	17.75
उजरती कार्य लाभ	60.42 प्रतिशत

श्री 'ए' के लिए उजरती कार्य लाभ को आकलित करें

Band Pay	Rs. 9,750/-
Grade Pay	Rs. 2,800/-
Dearness Pay @ 80%	Rs. 10,040/-
Working days	26
Duty days	25
Total OT Hours	40.25
OT Hours under the Factories Act	17.75
Piece Work Profit	60.42%

Calculate piece work profit for Mr. 'A'.

(4 Marks)

- (ख) एक फैक्ट्री में उजरती कामगारों के एक गैंग ने अक्टूबर 2014 के माह में 6000 मदों का उत्पादन किया। 1000 मदों के उत्पादन के लिए 150 अनुमानित श्रम घंटे अपेक्षित थे। निम्नलिखित आंकड़ों के आधार पर गैंग के लाभ प्रतिशत को आकलित करें।

कामगार	उपस्थिति
ए	22 दिन
बी	24 दिन
सी	20 दिन
डी	23 दिन

माह में 5 शनिवार, 5 रविवार और 2 अवकाश थे तथा शनिवारों को कोई भी कामगार छुट्टी पर नहीं था।

A gang of piece workers in a factory produced 6000 items in the month of October 2014. 150 estimated man-hours were required for production of 1000 items. Calculate the profit % of gang based on the following data:

Worker	Attendance
A	22 days
B	24 days
C	20 days
D	23 days

The month had 5 Saturdays, 5 Sundays and 2 holidays and no worker was on leave on Saturdays.

(4 Marks)

(ग) किन परिस्थितियों में गारंटी वेतन स्वीकार्य है?

(c) In what circumstances, is the guarantee pay admissible?

(2 Marks)

5. (क) पुष्टिकृत (कन्फर्म्ड) क्रेडिट पत्र से आप क्या समझते हैं? क्या ये सरकारी अधिप्राप्तियों में स्वीकार्य हैं?

(a) What do you understand by Confirmed Letter of Credit? Are these agreeable in Government procurements?

(2 Marks)

(ख) परिक्रामी (रिवाल्विंग) क्रेडिट पत्र किसे कहते हैं और यह किस उद्देश्य की पूर्ति करता है?

(b) What is revolving letter of credit and what purpose does it serve?

(2 Marks)

(ग) आयुध फैक्ट्रियों में आमतौर पर पालन की जाने वाली ठेके की मानक शर्तों में निम्नलिखित प्रावधानों का क्या महत्व है?

(c) What is the significance of following provisions in the standard conditions of Contract generally followed in the Ordnance Factories?

(i) अपरिहार्य घटना खंड

(i) Force Majeure Clause

(ii) खाता बहियों में पहुँच

(ii) Access to books of accounts

(iii) सत्यनिष्ठा समझौता

(iii) Integrity Pact

(iv) विधि का लागू होना

(iv) Applicability of Law

(v) एक तृतीय पक्षकार को एक बाध्यता हस्तांतरित करना

(v) Passing an obligation to a third party

(vi) अनावश्यक प्रभाव के उपयोग के लिए दंड

(vi) Penalty for use of undue influence

(6 Marks)

6. (क) निम्नलिखित विशिष्ट उद्देश्यों के लिए एक आयुध फैक्ट्री में कार्य को हाथ में लेने के लिए उन विशिष्ट दस्तावेजों का नाम बताएं जो प्राधिकार के रूप में होते हैं

(a) Name the specific documents which constitute authority for undertaking work in an ordnance factory for the following specified purposes:

(i) थल सेना को निर्गम

(i) Issue to Army

(ii) अन्तर-फैक्ट्री आवश्यकताएं

(ii) Inter-factory requirements.

(2 Marks)

- (ख) प्रधान बही (प्रिन्सीपल लेजर) में निम्नलिखित मदों की प्रविष्टि के लिए की गई जर्नल प्रविष्टियों (यदि अपेक्षित हों तो कन्ट्रा-प्रविष्टि सहित) और स्पष्टीकरण नोटों का उल्लेख करें :-

(b) Indicate the journal entries (with contra entry, if required) and explanatory notes made for posting the following items in the Principal Ledger:

(i) चालू वर्ष के लिए श्रम सार (लेबर अब्सट्रैक्ट) से लिया गया प्रत्यक्ष श्रम

(i) Direct labour taken from the labour Abstract for the current year.

(ii) कीमतीकृत भंडार लेखा के अनुसार वर्ष के दौरान सैन्य फैक्ट्रियों से प्राप्त भंडार

(ii) Stores received from other factories during the year, as per Priced Stores Account.

(iii) रोकड़ संकलन के अनुसार भंडारों की स्थानीय खरीद के लिए वर्ष के दौरान किए गए भुगतान

(iii) Payments made during the year, as per Cash Compilation, for local purchase of stores.

(iv) सामग्री सार से ली गई अप्रत्यक्ष सामग्री

(iv) Indirect Material taken from the Material Abstract.

(4 Marks)

- (ग) मानक प्राक्कलन किसे कहते हैं? लेखा कार्यालय में इसके कीमत का निर्धारण और लेखापरीक्षा किस प्रकार की जाती है?

(c) What is Standard Estimate? How is it priced and audited in the Accounts Office?

(4 Marks)

7. (क) विनिर्माण वारंटों की लेखा परीक्षा के दौरान किन किन बिन्दुओं को देखा जाता है?

(a) What are the points to be seen while auditing the Manufacturing Warrants?

(4 Marks)

(ख) आयुध फैक्ट्रियों में आंतरिक लेखा परीक्षा की क्या पद्धति है? इस ढांचे का प्रमुख कौन होता है और इस ढांचे की क्या संरचना है?

(b) What is the system of internal audit in Ordnance Factories? Who heads this set up and what is the structure of this set up?

(3 Marks)

(ग) एक आयुध फैक्ट्री वित्तीय वर्ष के प्रथम तीन महीनों के लिए विनिर्माण और निर्गम मदों को रखती है। तथापि वह कोई भी मांग नोट जारी नहीं करती है। लेखा कार्यालय इसके बारे में नहीं जान पाता है। इस पर टिप्पणी करें।

(c) An ordnance factory keeps manufacturing and issuing items for the first three months of the financial year. However, it does not float any demand notes. The Accounts Office does not come to know about this. Comment on this.

(3 Marks)

8. (क) निम्नलिखित पर टिप्पणी करें :

(a) Comment on the following:

(i) एक कामगार के लिए उस दुर्घटना के संबंध में कर्मकार-प्रतिकर अधिनियम 1923 के अधीन क्षतिपूर्ति का दावा किया गया है, जो उसके द्वारा उस जॉब को करने के दौरान हुई थी जो उसके वरिष्ठ द्वारा उसे दिए गए नियमित नैतिक (रूटीन) जॉब से भिन्न था।

(ii) Compensation under the Workmen's Compensation Act, 1923 has been claimed for a worker in respect of an accident which occurred in the course of job, which was different from his regular routine job, entrusted to him by his superior.

(iii) एक फैक्ट्री में प्रबंधन ने अपने स्थायी भवनों पर भवनों के दखल के लिए तैयार हो जाने के एक वर्ष बाद से मूल्य ह्रास प्रभारित किया है। क्या निर्णय सही है?

(iv) In a factory, the management charged depreciation on its permanent buildings from one year after the building is ready for occupation. Is the decision correct?

(v) जहाज से उतरने के बन्दरगाह से अंतिम गंतव्य तक मार्गस्थ के दौरान भारत में घटित हुई विदेशी आपूर्तियों की हानि के मामलों में उसे 'स्टॉक में हुई हानियों' के रूप में माना गया था।

(vi) In a case of loss of foreign supplies occurring in India during transit from the port of disembarkation to the ultimate destination, the same was treated as "Losses in stock".

(2x3= 6 Marks)

(ख) विनिर्माण विवरण ए और बी से आप क्या समझते हैं?

What do you understand by the Manufacturing Statement A & B?

(2 Marks)

(ग) निम्नलिखित के लिए निर्गमों का कीमत निर्धारण किस प्रकार किया जाता है :

How is pricing of issues done for the following:

(i) स्वयं की फैक्ट्री स्टॉक को

(i) To own factory stock.

(ii) थलसेना को

(ii) To Army

(2 Marks)

फरवरी / FEBRUARY 2015

प्रश्न पत्र VI – सैद्धांतिक (बिना पुस्तकों के)  
PAPER VI – THEORY (WITHOUT BOOKS)

विषय : निर्माण कार्य, भंडार तथा आंतरिक लेखापरीक्षा  
SUBJECT: WORKS, STORES AND INTERNAL AUDIT

अनुमत्य समय/ Time Allowed: 3 Hours

अधिकतम अंक / Max. Marks: 100

**टिप्पणियाँ/Notes:**

- केवल दस प्रश्नों के उत्तर दिए जाने चाहिए – पांच अनुभाग- I और पांच अनुभाग- II से। प्रत्येक प्रश्न 10 अंकों का है।  
Only TEN questions should be attempted – FIVE from Section-I and FIVE from Section-II. Each question carries 10 marks.
- अनुभाग- I सभी के लिए समान है। प्रत्येक प्रश्न के 10 अंक होंगे।  
Section-I is common to ALL. Each question will carry 10 marks.
- अनुभाग- II के थलसेना अथवा वायुसेना अथवा नौसेना अथवा फैक्ट्री के भाग से संबंधित प्रश्नों के उत्तर देने के लिए अनुमत्य अभ्यर्थियों को उप-अनुभाग क- थलसेना अथवा ख- वायुसेना अथवा ग - नौसेना अथवा घ - फैक्ट्री से किन्हीं पांच प्रश्नों का उत्तर देना है। अनुभाग- II के प्रश्नों का उत्तर एक अलग उत्तर-पुस्तिका में लिखा जाना चाहिए।  
Candidates permitted to answer questions relating to ARMY or AIRFORCE or NAVY or FACTORY portion of section-II should answer any FIVE questions from Sub-Section A- ARMY or B-AIRFORCE or C-NAVY or D-FACTORY respectively. Answer to the questions to Section II should be written in a separate answer book.

**अनुभाग- I निर्माण कार्य लेखा**

**Section - I (Works Accounts)**

(सभी अभ्यर्थियों के लिए समान)

**(Common for ALL Candidates)**

- (क) वह अवधि क्या है जिसके भीतर एक बड़े निर्माण कार्य की स्वीकृति की तारीख से निर्माण कार्य को प्रारम्भ किया जाना चाहिए?  
(a) What is the period within which work should be commenced from the date of sanction of a Major Work?

(ख) एक वर्ष के अप्रैल के दौरान जी.ई. ने पिछले वर्ष से संबंधित रुपये 85,000 की धनराशि के एक लघु निर्माण कार्य बिल को प्रस्तुत किया है। क्या लेखा अधिकारी (जी.ई.) इस बिल का भुगतान बजट के आबंटन पर्यन्त कर सकता है? इस संबंध में क्या नियम स्थिति है?

(b) During April of a year, GE has submitted a bill of minor work amounting to Rs. 85,000/- pertaining to previous year. Can AO (GE) pay this bill pending allotment of budget? What is the rule position in this regard?

(7 Marks)

2. (क) लागत पर आधारित मूल निर्माण कार्यों की विभिन्न श्रेणियां कौन कौन सी हैं?

(a) What are the various categories of Original Works based on costs?

(3 Marks)

(ख) जी.ओ.सी. चार रक्षा क्वार्टरों की प्रत्येक की रुपये 10 लाख की लागत पर, विशेष मरम्मतों को करने के लिए आपकी सलाह चाहता है, जिसमें क्वार्टरों का वातानुकूलन इस औचित्य के साथ करने की अनुमति दी गई है कि इन्हें गणतंत्र दिवस के पुरस्कार विजेताओं को प्रेरित करने के लिए आबंटित किया जाएगा। कृपया प्रस्ताव का परीक्षण करें और अपनी सलाह प्रदान करें।

(b) GOC seeks your advice to carry out special repairs to four defence quarters at a cost of Rs. 10 lakh each, permitting air-conditioning of quarters with the justification that the same would be allotted to Republic Day Awardees to motivate them. Please examine the proposal and offer your advice.

(7 Marks)

3. (क) किन परिस्थितियों के अधीन और किस सीमा तक एम.ई.एस. ठेकों में साधन-संग्रह (मोबिलाइजेशन) अग्रिमों को प्रदान किया जा सकता है?

(a) Under what circumstances and upto which limit can mobilization advances be granted in MES contracts?

(3 Marks)

(ख) एक निर्माण कार्य के लिए रुपये 100 करोड़ के लिए प्रशासनिक अनुमोदन प्रदान किया गया था। तकनीकी स्वीकृति धनराशि रुपये 115 करोड़ आंकी गई है। क्या इंजीनियरिंग प्राधिकरण तकनीकी स्वीकृति प्रदान कर सकते हैं और टेंडर प्रक्रिया के लिए आगे बढ़ सकते हैं?

(b) Administrative approval for a work was accorded for Rs. 100 crore. The technical sanction amount works out to Rs. 115 crore. Can the Engineering authorities accord technical sanction and go ahead with the tender action?

(7 Marks)

4. (क) रक्षा लेखा नियंत्रक/रक्षा लेखा प्रधान नियतक के कार्यालय के 'ई' अनुभाग में बजट प्रावधानों से संबंधित विनियोजन और पुनर्विनियोजन की लेखा परीक्षा में देखी जाने वाली बिन्दुएं कौन कौन सी हैं? कृपया किन्हीं तीन बिन्दुओं को दें।



- (a) What are the points to be seen in the audit of appropriation and re-appropriations pertaining to budget provisions in the 'E' section of CDA/PCDA office? Please give any three points.

(3 Marks)

(ख) किए गए निर्माण कार्य के निम्नलिखित मूल्यों के लिए मापन और एकमुश्त ठेकों के मामलों में चालू लेखा रसीद (आर.ए.आर.) स्वीकार्य धनराशि कितनी होगी?

(b) What would be the Running Account Receipt (RAR) admissible amount in the case of Measurement and Lump Sum Contracts for the following values of the work done?

i. जब किए गए निर्माण कार्य का मूल्य रुपये 4 लाख है।

2 i. When the value of the work done is Rs. 4 lakh.

ii. जब किए गए निर्माण कार्य का मूल्य रुपये 20 लाख है।

2 ii. When the value of the work done is Rs. 20 lakh.

iii. जब किए गए निर्माण कार्य का मूल्य रुपये 9 लाख है।

2 iii. When the value of the work done is Rs. 9 lakh.

iv. उपर्युक्त सभी मामलों में यदि ठेकेदार एक बैंक गारंटी बांड अथवा मियादी जमा रसीद प्रस्तुत करता है तो क्या स्वीकार्य धनराशि में कोई अंतर होगा? यदि हां, तो धनराशि क्या होगी?

1

iv. In all the above cases, if the contractor furnishes a Bank Guarantee Bond (BGB) or Fixed Deposit Receipt (FDR), would the amount admissible be any different? If yes, what would be the amount?

(2+2+2+1= 7 Marks)

5. (क) इंजीनियरिंग प्राधिकारियों से प्राप्त मासिक व्यय विवरणियों की संवीक्षा करते समय 'ई' अनुभाग में देखी जाने वाली बिन्दुएं कौन कौन सी हैं? कृपया ऐसी तीन बिन्दुओं को लिखें।

(a) What are the points to be seen in 'E' section while doing the scrutiny of Monthly Expenditure Returns received from the Engineering Authorities? Please write three such points.

(3 Marks)

(ख) पश्च भुगतान लेखा परीक्षा और तकनीकी परीक्षा के परिणामस्वरूप अधि भुगतान के रूप में रुपये 75,000/- की धनराशि का पता चला है और यह वसूली के लिए देय हो गई है, किन्तु ठेकेदार भुगतान करने के लिए मना कर रहा है। वसूली प्रभावित करने के लिए उपलब्ध क्रियाविधि क्या है?

(b) As a result of post payment audit and technical examination, an amount of Rs. 75,000/- as overpayment has been detected and has become due for recovery but the contractor refuses to pay. What is the mechanism available for effecting the recovery?

6. (क) "सक्रियात्मक निर्माण कार्य" को करने के लिए आदेश देने हेतु किसे शक्ति प्रदान की गई है? उन तीन प्रकार के निर्माण कार्य का उल्लेख करें जिन्हें "सक्रियात्मक निर्माण कार्य" के रूप में माना जाता है।

- (a) Who is empowered to order the execution of 'Operational Works'? Mention three types of works considered as 'Operational Works'.

(3 Marks)

- (ख) एक रक्षा लेखा प्रधान नियंत्रक/रक्षा लेखा नियंत्रक का 'इंजीनियरिंग' अनुभाग क्या सक्रियात्मक निर्माण कार्य के लिए भुगतान करने में सीधे शामिल है? यदि नहीं तो भुगतान को कैसे जारी किया जाता है?

- (b) Is the 'Engineering' Section of a CDA/PCDA office is directly involved in making payment for operational works? If not, how is the payment released?

(7 Marks)

7. (क) एक उस ठेकेदार के विरुद्ध एम.ई.एस. प्राधिकारियों के पास कार्रवाई करने की क्या रीति उपलब्ध है जहां वह बचे हुए भंडारों को लौटाने में विफल होता है?

- (a) What course of action is available to MES authorities against a contractor who fails to return the surplus stores?

(3 Marks)

- (ख) जी.ओ.सी. एरिया एम.ई.एस. विनियमावली की तालिका 'ए' और रक्षा निर्माण कार्य क्रियाविधि के परिशिष्ट "डी" के अनुसार अन्तर्निहित शक्तियों के अधीन (एकीकृत वित्तीय सलाहकार की सहमति के बगैर) प्राधिकृत निर्माण कार्य के लिए रुपये 22 लाख तक और विशेष निर्माण कार्य के लिए रुपये 75,000 तक के लिए प्राधिकृत है। उसने अपनी अन्तर्निहित शक्तियों के अधीन रुपये 20 लाख के लिए एक निर्माण कार्य की स्वीकृति दी जिसमें रुपये 2 लाख की धनराशि की प्राधिकृत विनिर्देशन (स्पेसिफिकेशन) से बाहर की मदें सम्मिलित थीं। क्या स्वीकृति नियमानुसार है?

- (b) GOC Area is authorised to sanction upto Rs. 22 lakh under inherent powers (without IFA concurrence) for authorised work and Rs. 75,000 for Special Works as per Table A of RMES and Appendix 'D' of Defence Works Procedure. He sanctioned a work under his inherent powers for Rs. 20 lakh which included items outside the authorised specifications to the tune of Rs. 2 lakh. Is the sanction in order?

(7 Marks)

8. (क) कार्य-प्रगति पर होने वाले एक बड़े निर्माण कार्य से उस नए निर्माण कार्य, जिस पर रुपये 22 लाख का प्रशासनिक अनुमोदन प्रदान किया गया है, को निधि के अंतरण के लिए कौन सक्षम प्राधिकारी है?

- ⌚(a) Who is the competent authority to sanction transfer of funds from one major work in progress to new work which has been administratively approved for Rs. 22 lakh?

(3 Marks)

- (ख) एक बड़ा निर्माण कार्य रुपये 6 लाख के लिए स्वीकृत किया गया था। ठेका रुपये 7 लाख के लिए स्वीकार किया गया था। परियोजना की अंतिम लागत रुपये 7.4 लाख थी। क्या घटौती विवरण को प्राप्त करने की आवश्यकता है?
- (b) A major work was sanctioned for Rs. 9 lakh. The contract was accepted for Rs. 7 lakh. The final cost of the project was Rs. 7.4 lakh. Is there a need to obtain reduction statement?

(7 Marks)

**अनुभाग- II (भंडार लेखा तथा आंतरिक लेखा परीक्षा) (क) थल सेना**  
**SECTION – II (Store Accounts and Internal Audit) (A) ARMY**

1. (क) थल सेना की प्राधिकृत प्रशिक्षण एवम् शिक्षण स्थापनाओं के संदर्भ में श्रेणी 'ए' और श्रेणी 'बी' की स्थापनाओं के बीच क्या अंतर है? किन्हीं चार श्रेणी 'ए' स्थापनाओं का नाम बताएं।
- (a) What is the difference between category 'A' and category 'B' establishments in the context of Authorised Training and Educational Establishments of Army? Write names of any four category 'A' establishments.
- (3 Marks)
- (ख) थल सेना का एक भगोड़ा मध्य प्रदेश में सिविल पुलिस द्वारा बंदी बना लिया गया था। क्या संबंधित प्रदेश द्वारा भगोड़े को रेजीमेन्टल सेंटर / यूनिट को रक्षार्थ साथ ले जाने पर किए गए व्यय की प्रतिपूर्ति की जा सकती है? यदि हां तो उसकी क्रियाविधि का उल्लेख करें।
- (b) An Army deserter was apprehended by civil police in Madhya Pradesh. Can the expenditure made by the concerned state in escorting the deserter to the regimental centre/unit be reimbursed? If yes, write the procedure for the same.
- (7 Marks)
2. (क) निम्नलिखित पर संक्षिप्त टिप्पणी लिखें :-
- (a) Write short note on:
- (i) लोकनिधि
- (i) Public Funds
- (ii) रेजीमेन्टल निधियां
- (ii) Regimental Funds
- (iii) रेजीमेन्टल निधियों की लेखा परीक्षा
- (iii) Audit of Regimental Funds
- (3 Marks)
- (ख) भारतीय स्टेट बैंक के साथ एक रेजीमेन्टल निधि खाता रखने वाली एक यूनिट शेयरों में निवेश करती रही है और उसने भारतीय यूनिट ट्रस्ट की "यूनिट योजना" में भी निवेश किया है। कृपया यूनिट की कार्रवाई पर टिप्पणी करें।
- (b) A unit having a regimental fund account with the State Bank of India has been investing in shares and has also invested in 'Unit Scheme' of Unit Trust of India. Please comment on the action of the unit.
- (7 Marks)
3. (क) भंडार लेखे की स्थानीय लेखापरीक्षा के सामान्य सिद्धांत कौन कौन से हैं? कृपया ऐसे तीन सिद्धान्तों का संक्षेप में उल्लेख करें।
- (a) What are the general principles of local audit of store accounts? Please state in brief three such principles.

(ख) एक आपूर्ति डिपो में ए.एस.सी. भंडारों की हानि का कीमत निर्धारण रुपये 52,500/- किया गया है। हानि के लिए जो कार्मिक उत्तरदायी ठहराया गया था उससे रुपये 8000/- की वसूली की गई थी। विनियोजन लेखे में कितनी धनराशि प्रदर्शित की जाएगी और विनियमन के लिए सक्षम वित्तीय प्राधिकारी का निर्धारण किस प्रकार किया जाएगा?

(b) In a supply Depot, the loss of ASC stores has been priced at Rs. 52,500/-. A sum of Rs. 8,000/- was recovered from the official who was held responsible for the loss. What amount would be reflected in the Appropriation Accounts and how could the CFA for regularization be determined?

(7 Marks)

4. (क) 'सम्बद्धीकरण' और 'युग्मन' के बीच अंतर को बताएं

(a) Distinguish between 'Linking and 'Pairing'.

(3 Marks)

(ख) एक स्थानीय लेखापरीक्षा अधिकारी भंडारों का प्रत्यक्ष सत्यापन करना चाहता है। यूनिट के सी.ओ. ने यह कहते हुए प्रत्यक्ष सत्यापन करने के लिए स्थानीय लेखापरीक्षा अधिकारी को अनुमति प्रदान करने से मना कर दिया है कि यह कार्यपालकों के अनन्य अधिकार क्षेत्र में आता है और उस पर स्थानीय लेखा परीक्षा अधिकारी का कोई अधिकार क्षेत्र नहीं है। स्टॉक के प्रत्यक्ष सत्यापन को करने के लिए स्थानीय लेखा परीक्षा अधिकारी के पास क्या कार्रवाई किया जाना उपलब्ध है।

(b) An LAO desires to conduct physical verification of stores. The CO of the unit refuses to permit the LAO to conduct the physical verification stating that it falls under the exclusive domain of the Executives and LAO has no jurisdiction over the same. What is the course of action available with the LAO to carry out the physical verification of the stores?

(7 Marks)

5. (क) (i) सैन्य अस्पताल में गैर-हकदार व्यक्तियों को भर्ती किए जाने के लिए किसकी स्वीकृति अपेक्षित है?

(i) Whose sanction is required for admitting non-entitled personnel in Military Hospital?

(ii) आहार और अतिरिक्त वस्तुओं से लेकर आगे दस्तावेजों की लेखा परीक्षा के संबंध में लेखा परीक्षा की क्या प्रतिशतता है?

(ii) What is the percentage of audit in respect of audit of documents from Diet and Extras Summary onwards?

(iii) बीमार परिचारकों को जारी किए गए आहार का क्या मान (स्केल) है?

(iii) What is the scale of diet issued to sick attendants?

(3 Marks)

(ख) कृपया निम्नलिखित पर टिप्पणी करें :

(b) Please comment on the following:

- (i) छावनी क्षेत्र में एक यूनिट में वृक्षों के फलों के निपटान से प्राप्त राजस्व को कहां जमा कराया जाएगा?
- (i) Where would the revenue accruing from disposal of fruits of trees in a unit in Cantonment area be deposited?
- (ii) छावनी क्षेत्र से बाहर रक्षा भूमि में सूखे वृक्षों के निपटान से प्राप्त राजस्व को कहां जमा कराया जाएगा?
- (ii) Where would the revenue realized from disposal of dried trees in defence land outside cantonment area be deposited?
- (iii) वृक्षों के प्रत्यक्ष सत्यापन की क्या आवृत्ति (फ्रीक्वेंसी) है?
- (iii) What is the frequency of physical verification of trees?
- (iv) एक यूनिट द्वारा किस निधि से वृक्षों की आपूर्ति, पौधारोपण और रखरखाव पर किए गए व्यय को पूरा किया जाएगा?
- (iv) From which fund would the expenditure on supply, planting and maintenance of trees met by the unit?
- (v) छावनी क्षेत्र से बाहर उन रक्षा भूमि में जहां यूनिट/फार्मेशन द्वारा भूमि में सक्रिय रूप से दखल नहीं है, वहां घासों के निपटान से प्राप्त राजस्व को कहां क्रेडिट किया जाएगा?
- (v) Where would revenue realized from the disposal of grass in defence lands outside cantonment area where the units/informations are not in active occupation of lands be credited?
- (vi) रक्षा भूमि में उगे हुए वृक्ष किसकी सम्पत्ति होगी?
- (vi) Whose property the trees grown on defence land would be?
- (vii) रक्षा भूमि में उगे हुए वृक्षों को काटने के द्वारा प्राप्त राजस्व को रक्षा सम्पदा अफसर द्वारा कहां जमा कराया जाएगा?
- (vii) Where would the revenue realized by felling of trees grown on defence land by Defence Estate Officer be deposited?

(7 Marks)

6. (क) 'राशनों के अधि आहरण और कम आहरण पर क्या व्यवहार किया जाता है?

(a) How are overdrawal and underdrawal of rations treated? (3 Marks)

(ख) ए.एस.सी. आपूर्ति डिपो की समीक्षा के दौरान एक स्थानीय लेखा परीक्षा अधिकारी ने यह देखा कि डिब्बा बंद मदों से संबंधित हानि विवरणों के मामले में आपूर्तिकर्ता के विरुद्ध बड़ी संख्या में दावे देय पड़े हैं। डिब्बाबंद मदों से संबंधित हानि विवरणों के मामले में की जाने वाली कार्रवाई के लिए स्थानीय लेखा परीक्षा अधिकारी को सलाह प्रदान करें।

(b) During review of ASC Supply Depot, an LAO noticed that in respect of loss statements relating to tinned items, there are a large number of claims lying due

against suppliers. Advise the LAC as to the action to be taken in regard to loss statements relating to tinned items.

(7 Marks)

7. (क) किन किन अवसरों पर मुफ्त राशन को आहरित करना अनुमत्य नहीं है? ऐसे तीन अवसरों का उल्लेख करें।

(a) On what occasions are free rations are not permitted to be drawn? Write three such occasions.

(3 Marks)

- (ख) निम्नलिखित श्रेणियों के लिए आयुध डिपो में कबाड़ (साल्वेज) भंडार के निर्गम का किस दर पर कीमत निर्धारण किया जाता है

(b) At what rates are issue of Salvage stores in Ordnance Depot priced for the following categories:

(i) सैन्य फार्म

(i) Military Farms

(ii) सरकारों के उपयोग के लिए नामांकित पक्षों को विक्रय

(ii) Sale to nominated parties for use of Governments.

(iii) एम.ई.एस. यूनिटें

(iii) MES Units.

(iv) एन.सी.सी. यूनिटें (पहचान योग्य वस्त्र मदें)

(iv) NCC Units (Identifiable clothing items)

(v) रेलवे, डाक एवं तार

(v) Railways, Post and Telegraph

(vi) राज्य पुलिस

(vi) State Police.

(vii) शैक्षिक एवं वैज्ञानिक संस्थान

(vii) Educational and Scientific Institutions.

(1x7= 7 Marks)

8. (क) विभिन्न प्रकार की यूनिटों और फार्मेशनों के रोकड़ निरीक्षण की क्या आवधिकता है?

(a) What is the periodicity of Cash Inspection of various types of units and formations?

(3 Marks)

- (ख) एक यूनिट की एक महिला कल्याण अधिकारी ने एक सी.ओ. से यह प्रार्थना की है कि वे उसे सुख सुविधा दरों पर भुगतान की शर्त पर सुख सुविधा के उद्देश्यों के लिए एक जीप उपलब्ध कराएं। क्या यह नियमानुसार होगा? यदि प्रार्थना एक टन की गाड़ी के लिए की गई है तो क्या कोई अंतर होगा?

- (b) A Lady Welfare Officer of a unit has requested a CO to provide a jeep on the amenity purpose on the undertaking to pay amenity rates. Would this be in order? Would it be any different if the request was for a one tonner?

(7 Marks)



**अनुभाग-II (भंडार लेखा तथा आंतरिक लेखा परीक्षा) (ख) वायु सेना**  
**SECTION - II (Store Accounts and Internal Audit) (B) AIR FORCE**

1. (क) आन्तरिक लेखा परीक्षा रिपोर्ट किसे कहते हैं? इस रिपोर्ट को कौन तैयार करता है?  
(a) What is Internal Audit Report (IAR)? Who prepares this report?  
(3 Marks)  
(ख) उन मामलों के प्रकारों को सूचीबद्ध करें जिन्हें आन्तरिक लेखा परीक्षा रिपोर्ट में सम्मिलित किए जाने के लिए प्रस्तावित किया जाना चाहिए।  
(b) List out the types of cases that should be proposed for inclusion in IAR?  
(7 Marks)
2. निम्नलिखित में से किन्हीं दो पर संक्षिप्त टिप्पणी लिखें :  
Write short notes on any two of the following:  
(क) औचित्य लेखा परीक्षा  
(a) Propriety Audit  
(ख) विनियामक (रेगुलेटरी) लेखापरीक्षा  
(b) Regulatory Audit  
(ग) सूचना प्रणाली लेखापरीक्षा  
(c) Information System Audit  
(2x5= 10 Marks)
3. (क) स्वीकृतियों की लेखा परीक्षा से आप क्या समझते हैं?  
(a) What do you understand by audit of sanctions?  
(3 Marks)  
(ख) वायुसेना मुख्यालय द्वारा जारी एक स्वीकृति की लेखा परीक्षा करने में आप कौन कौन सी जांच करेंगे?  
(b) What checks will you exercise in auditing a sanction issued by the Air HQrs?  
(7 Marks)
4. निम्नलिखित में से किन्हीं दो पर टिप्पणी लिखें :  
Write short notes on any two of the following:  
(क) अंकगणितीय जांच  
(a) Casting  
(ख) सम्बद्धीकरण  
(b) Linking  
(ग) युग्मन (पेयरिंग)  
(c) Pairing  
(घ) अनुसूचियन  
(d) Scheduling

5. (क) वायुसेना प्राधिकारियों द्वारा किए जाने वाले भिन्न भिन्न प्रकार के स्थानीय ठेके कौन से हैं?  
 (a) What are the different types of local contracts concluded by the Air Force Authorities?  
 (3 Marks)
- (ख) स्थानीय लेखापरीक्षा अधिकारी के रूप में आप इन पर क्या आधारभूत संवीक्षा करेंगे?  
 (b) What basic scrutiny will you carry out on these contracts as Local Audit Officer?  
 (7 Marks)
6. (क) 'मार्गस्थ हानि' से आप क्या समझते हैं?  
 (a) What do you understand by 'Loss in Transit'?  
 (3 Marks)
- (ख) मार्गस्थ हानियों के लिए हानि विवरणों की लेखापरीक्षा करने में कौन कौन सी लेखापरीक्षा जांचें निर्धारित की गई हैं?  
 (b) What is the audit checks prescribed in auditing loss statements for transit losses?  
 (7 Marks)
7. (क) ए.ओ.सी. और गैर ए.ओ.सी. भंडार कौन कौन से होते हैं?  
 (a) What are the AOC and Non-AOC stores?  
 (3 Marks)
- (ख) उन ए.ओ.सी. भंडारों, जिनके लिए पैकिंग लेखे/पैकिंग सूचियां नहीं प्राप्त होती हैं, की लेखापरीक्षा करने में स्थानीय लेखापरीक्षा अधिकारी द्वारा अपनाई जाने वाली क्रियाविधि का विवरण प्रस्तुत करें।  
 (b) Outline the procedure a Local Audit Officer will follow in auditing the AOC stores for which the packing accounts/packing lists are not received?  
 (7 Marks)
8. (क) ए.यू.डी.ओ.एल्स. किसे कहते हैं?  
 (a) What is AUDOLs?  
 (3 Marks)
- (ख) ए.यू.डी.ओ.एल्स. में प्रदत्त मुख्य लेखापरीक्षा कार्यों की संक्षेप में व्याख्या करें।  
 (b) Explain in brief the main audit functions in AUDOLs.  
 (7 Marks)

**अनुभाग-II (भंडार तथा आंतरिक लेखा परीक्षा) (ग) नौसेना**  
**SECTION - II (Store Accounts and Internal Audit) (C) NAVY**

1. (क) परिणामी एकल विक्रेता स्थिति (आर.एस.वी.एस.) किसे कहते हैं?  
(a) What is Resultant Single Vendor Situation (RSVS)?  
(3 Marks)  
(ख) वे शर्तें कौन कौन सी हैं जिन्हें एक आर.एस.वी.एस. मामले में आगे की कार्रवाई करने से पूर्व पूरा किया जाना आवश्यक है और उसके लिए किसका अनुमोदन अपेक्षित होगा?  
(b) What are the conditions which have to be fulfilled before progressing further in a RSVS case and whose approval is required for the same?  
(7 Marks)
2. (क) सम्बन्धीकरण (लिंकिंग) और युग्मत (पेयरिंग) के बीच अंतर को बताएं।  
(a) Distinguish between linking and pairing.  
(3 Marks)  
(ख) निर्गम (इशूइंग) डिपो ने अपने नौसेना स्थानीय लेखा परीक्षा अधिकारी को एक सूची अग्रेषित की है। उसके साथ भेजी जाने वाली अपेक्षित सूची और संमर्थित दस्तावेजों का नाम बताएं?  
(b) The Issuing Depot has forwarded a list to its NLAO. Name the list and the supporting documents which are required to be sent along with.  
(7 Marks)
3. (क) वार्षिक लेखापरीक्षा प्रमाणपत्र रक्षा लेखा प्रधान नियंत्रक (नौसेना) के किस अनुभाग को भेजा जाता है और वह किस तारीख तक भेजा जाता है?  
(a) Annual Audit Certificate is sent to which section of PCDA (Navy) and by which date?  
(3 Marks)  
(ख) (i) अंकगणितीय जांचों, (ii) अंत खाता पुस्तक शेषों (iii) आदि खाता पुस्तक शेषों के संबंध में सत्यापन की प्रतिशतता का उल्लेख करें। रेलवे वारंटों और क्रेडिट नोटों के अधपन्नों की जांच के लिए निर्धारित प्रतिशतता कितनी है?  
(b) State the percentage of verification in respect to (i) Castings; (ii) Closing book balances; (iii) Opening book balances. What is the percentage prescribed for checking of counterfoils of Railway warrants and credit notes?  
(7 Marks)
4. (क) रसद लेखा किसे कहते हैं और उस फार्म का उल्लेख करें जिसमें इसका रखरखाव किया जाना अपेक्षित है?  
(a) What is Victualling Account and state the form in which it is required to be maintained?

(3 Marks)

(ख) रसद लेखा को किसे और किस तारीख तक प्रेषित किया जाता है? भारतीय नौसेना अस्पतालों के रसद लेखा को माह की किस तारीख तक प्रेषित किया जाना अपेक्षित है?

(b) To whom is the Victualling Account rendered and by what date? The victualling accounts of IN Hospitals are required to be rendered by what date of the month?

(7 Marks)

5. (क) एक दर ठेका और एक नियत ठेका के बीच अंतर को बताएं।

(a) Distinguish between a Rate Contract and a Fixed Contract.

(3 Marks)

(ख) तीन महीनों के लिए एक साफ सफाई ठेका को बढ़ाए जाने के लिए नौसेना स्थापना द्वारा एक प्रस्ताव अग्रेषित किया गया है। ऐसे मामलों पर कार्रवाई करने के दौरान देखी जाने वाली सलाह अथवा लेखापरीक्षा बिन्दुएं क्या होंगी?

(b) A proposal is forwarded by a Naval Establishment to extend a conservancy contract for a period of three months. What will be advice or audit points which have to be seen while processing such cases?

(7 Marks)

6. (क) कार्य-निष्पादन जमानत जमा (परफार्मेंन्स सिक्योरिटी डिपोजिट) किसे कहते हैं? वह कौन सा फार्म है जिसमें कार्य-निष्पादन जमानत जमा को प्रस्तुत किया जाना है?

(a) What is Performance Security Deposit (PSD)? What is the form in which the PSD is to be furnished?

(3 Marks)

(ख) कार्य-निष्पादन जमानत जमा की वह अधिकतम धनराशि कितनी है जिसे प्राप्त किया जा सकता है? एक आपूर्तिकर्ता ने आपूर्तियों को सफलतापूर्वक पूर्ण किया है और ठेके की सभी निबंधन और शर्तों का अनुपालन किया है। क्रयकर्ता यूनिट ने अब कार्य निष्पादन जमानत जमा को भुनाने (एनकैश) और उसे सरकारी खाता में क्रेडिट किए जाने का प्रस्ताव किया है। क्या प्रस्तावित कार्रवाई सही है? उत्तर के लिए कारणों का उल्लेख करें।

(b) What is the maximum amount of PSD which can be obtained? A supplier has successfully completed the supplies and complied with all terms and conditions of the contract. The purchasing unit, now, proposes to encash the PSD and credit the same to the Government account. Is the proposed action correct? Give reasons for the answer.

(7 Marks)

7. (क) एक पुनरावृत्ति (रिपीट) आदेश किसे कहते हैं? एक पुनरावृत्ति आदेश प्रदान करने के लिए किसका अनुमोदन अपेक्षित है? यह गुंजाइश (टालरेन्स)/विकल्प शर्त से किस प्रकार भिन्न है?

(a) What is a Repeat Order? Whose approval is required for placing the repeat order? How is it different from Tolerance/option clause?

(ख) वे शर्तें कौन कौन सी हैं जो एक पुनरावृत्ति आदेश को प्रदान करने को नियंत्रित करती हैं?

(b) What are the conditions which govern placing of a repeat order?

(7 Marks)

8. (क) माल को प्राप्त करने के लिए सीमित टेंडर पूछताछ (एल.टी.ई.) और खुला टेंडर पूछताछ (ओ.टी.ई.) के बीच अंतर बताएं और उस मूल्य का उल्लेख करें जिस तक प्राप्ति के इन प्रत्येक तरीकों को अपनाया जा सकता है। एक सेवा, जिसका अनुमानित मूल्य रुपये दस लाख से अधिक है, उसे प्राप्त करने का क्या तरीका होगा?

(a) Distinguish between LTE and OTE mode of procurement for goods and the value upto which each of these modes of procurement can be adopted. What could be the mode of procurement of a service whose estimated value is beyond rupees ten lakh?

(3 Marks)

(ख) एक सीमित टेंडर पूछताछ की प्रक्रिया में एक यूनिट ने फाइल पर यह प्रश्न किया है कि उस मामले में आगे क्या कार्रवाई की जानी चाहिए, जहां एक बोलीकर्ता ने वेबसाइट में प्रकाशित टेंडर पूछताछ के प्रत्युत्तर में अपनी बोली प्रस्तुत की है और वह उन विक्रेताओं की सूची में सम्मिलित नहीं है जिन्हें टेंडर पूछताछ जारी की गई थी। टिप्पणी करें।

(b) In an LTE process, a unit has asked on file how to proceed further where a bidder has submitted his bid in response to the TE published on website and did not figure in the list of vendors to whom the TE was issued. Comment.

(7 Marks)

**अनुभाग-II (भंडार लेखा तथा आंतरिक लेखा परीक्षा) (घ) फैक्ट्री**  
**SECTION - II (Store Accounts and Internal Audit) (D) FACTORY**

1. (क) 'अनुमानित लागत' की तुलना में 'उत्पादन की वास्तविक लागत' में अंतर के कौन कौन से कारण हैं ? ऐसे विश्लेषण के क्या क्या लाभ हैं?  
 (a) What are the reasons for variation of 'Actual Cost' of production vis-à-vis 'Estimated Cost'? What are the advantages of such an analysis?  
 (7 Marks)  
 (ख) एक आयुध फैक्ट्री में नई मद के विकास में किए गए व्यय को किस प्रकार हिसाब में लिया जाता है?  
 (b) How is the expenditure incurred on development of new item in an Ordnance Factory accounted for?  
 (3 Marks)
  
2. (क) नीचे दिए गए ब्यौरे से 60 प्रतिशत लाभ रखने वाले एक उत्पादन शॉप से संबद्ध एक आवश्यक रखरखाव कर्मकार को देय प्रोत्साहन बोनस का निर्धारण करें।  
 वेतन बैंड रु. 5200-20200, ग्रेड वेतन रु. 1900  
 उपस्थिति - 24 दिन  
 ओ.टी. (समयोपरि) - 25 घंटे  
 माह - नवम्बर 2014  
 रविवार - 5  
 अवकाश - एक  
 (a) From the details given below, determine the Incentive Bonus payable to an essential maintenance worker attached to a production shop having profit 60%.  
 Pay Band Rs. 5200-20200, Grade Pay - Rs. 1900  
 Attendance - 24 days  
 Over Time - 25 Hours  
 Month - November 2014  
 Sunday - Five (5)  
 Holiday - One (1)  
 (6 Marks)  
 (ख) तैयार सेमी और अपूर्ण सेमी के बीच क्या अन्तर है? सेमी विवरणों के कीमत निर्धारण की क्रियाविधि का वर्णन करें।

(b) What is the difference between Finished Semi and Unfinished Semi? Describe the procedure for pricing of Semi Statements.

(1+3= 4 Marks)

3. (क) उपरिव्यय प्रभारों के न्यून-अवशोषण (अंडर-एब्साप्शन) और अधि अवशोषण (ओवर एब्साप्शन) का संक्षेप में वर्णन करें। आयुध फैक्ट्रियों में इन्हें किस प्रकार हिसाब में लिया जाता है?

(a) Describe briefly the under-absorption and Over-absorption of Overhead Charges. How are they accounted for in Ordnance Factories?

(5 Marks)

(ख) स्पष्ट करें कि कीमत युक्त भंडार बही (पी.एस.एल.) में अप्रचलित शेष (अन-आर्थोडाक्स बैलेन्सेस) किस प्रकार उत्पन्न होते हैं? ऐसे शेषों के विभिन्न प्रकार कौन कौन से हैं? जब इस प्रकार के शेषों का पता चलता है, तो स्थानीय लेखापरीक्षा अधिकारी की क्या भूमिका होती है?

(b) Explain how Unorthodox Balances arise in PSL? What are the various types of such balances? What is the role of LAO when such balances are detected?

(5 Marks)

4 (क) वे शर्तें कौन कौन सी हैं जिसके अधीन निष्क्रिय समय का भुगतान किया जा सकता है?

(a) What are the conditions under which idle time payment can be made?

(2 Marks)

(ख) निम्नलिखित पर टिप्पणी करें :

(b) Comment on the following:

(i) वाउचर को कीमत युक्त भंडार बही में प्रविष्ट किया गया है। उसके बाद वह कीमत निर्धारण के लिए आता है।

(i) The voucher has been posted in PSL. Thereafter it comes for pricing.

(ii) उधार मदों को एस. शृंखला के वाउचर के द्वारा दस्तावेजीकरण (डाक्युमेन्टेशन) किया गया है।

(ii) Loan items have been documented by S. Series Voucher.

(iii) समूची फैक्ट्री को उपरिव्यय लागत केन्द्र अवधारणा के विभागीकरण की शर्तों के अधीन लागत केन्द्र के रूप में घोषित किया गया है।

(iii) Factory as a whole declared as cost centre in terms of departmentalisation of overhead cost centre concept.

(iv) एक आयुध फैक्ट्री वारंटों को बंद किए जाने के बाद भी वारेन्ट पर सामग्री और श्रम का आहरण करता है।

(iv) An Ordnance Factory draws material and labour on a warrant even after its closure.

(2x4= 8 Marks)

5. (क) लागत की सतत समीक्षा के क्या उद्देश्य हैं?

(a) What are the objectives of the concurrent review of cost?

(3 Marks)

(ख) यह कैसे सुनिश्चित किया जाता है कि कोई भी औद्योगिक कर्मचारी अधिवर्षिता (सुपरानुएशन) की तारीख से आगे सेवा में नहीं बना रहता है? ऐसे आगे सेवा में बने रहने के मामलों में क्या कार्रवाई की जानी अपेक्षित है?

(b) How is it ensured that no IE overstayed in service beyond the date of superannuation? In case of such overstay, what action is required to be taken?

(3 Marks)

(ग) लेखा कार्यालय को भेजे गए एक भंडार प्रबंधन के प्रस्ताव में फैक्ट्री का भंडार प्रबंधन अनुभाग "कार्य-प्रगति पर" की मात्रा और बकाया आपूर्ति आदेशों से बकाया देय रकमों को हिसाब में नहीं लेता है। लेखा कार्यालय प्रस्ताव पर सहमति प्रदान करता है। निर्णय पर अपनी टिप्पणी करें।

(c) In a procurement proposal sent to Accounts office, the Provisioning Section of Factory does not take into account 'Work in Progress' quantity and pending dues from outstanding supply orders. Accounts Office concurs with the proposal. Offer your comments on the decision.

(4 Marks)

6. (क) किन परिस्थितियों में एक ठेके को समाप्त किया जा सकता है?

(a) In what circumstances, a contract may be terminated?

(3 Marks)

(ख) किन परिस्थितियों में पी.एस.डी. अधित्याग (वेवर) पर विचार किया जा सकता है? क्या एक आपूर्तिकर्ता की उस प्रार्थना पर इसका अधित्याग किया जा सकता है कि उसकी फर्म एन.एस.आई. सी. के साथ रजिस्टर्ड है?

(b) In what circumstances, PSD waiver can be considered? Can it be waived on the request of a supplier that his firm is registered with NSIC?

(2 Marks)

(ग) आयुध फैक्ट्रियों में किन परिस्थितियों में विक्रेताओं को अग्रिम भुगतान किए जाने पर विचार किया जा सकता है?

(c) In which circumstances advance payment can be considered to the vendors in Ordnance factories?

(3 Marks)

(घ) एक विक्रेता कब एक सुस्थापित (स्टैबलिशड) रूप में माना जाता है?

(d) When is a vendor considered as established?

(2 Marks)



7. (क) आयुध फैक्ट्रियों में संयंत्र और मशीनरी पर मूल्यहास को प्रभारित करने की प्रणाली का उल्लेख करें।
- (a) Describe the system for charging depreciation on Plant and Machinery in Ordnance Factories.
- (3 Marks)
- (ख) उपरिव्यय के प्राक्कलन में शाप बजट कमेटी की भूमिका को स्पष्ट करें।
- (b) Explain the role of Shop Budget Committee in estimation of overheads.
- (3 Marks)
- (ग) सेवा अनुभाग द्वारा किए गए उपरिव्यय का पता लगाने में एक आयुध फैक्ट्री असफल हो जाती है और महाप्रबंधक पिछले वर्षों के आंकड़े के आधार पर उत्पादन शापों पर उपरिव्यय का विनिधान (एलोकेट) करने का निर्णय लेता है। इस निर्णय की शुद्धता पर टिप्पणी करें।
- (c) An Ordnance Factory fails to ascertain the overheads incurred by Service Section and the General Manager decides to allocate overheads on production shops on the basis of previous years' data. Comment on the correctness of this decision.
- (4 Marks)
8. (क) समायोजन वाउचर किसे कहते हैं? किन परिस्थितियों में इन्हें तैयार किया जाता है?
- (a) What are Adjustment Vouchers? In what circumstances are they prepared?
- (ख) रिटर्न की आंतरिक दर से आप क्या समझते हैं? रिटर्न की आंतरिक दर (आई.आर.आर.) को आकलित करने के लिए महत्वपूर्ण विचार करने योग्य बातें कौन कौन सी हैं?
- (b) What do you understand by Internal Rate of Return? What are the important considerations for calculation of IRR?
- (ग) एन.सी. ग्रांट के अधीन मुहैया कराए जाने (प्रोक्योरमेन्ट) का क्या महत्व है?
- (c) What is the importance of procurement under NC Grant?
- (घ) 'पी' वाउचरों के अनुसूचियन से आप क्या समझते हैं?
- (d) What do you understand by scheduling of 'P' vouchers?
- (ङ) प्रक्रम (प्रासेस) लागतीकरण किसे कहते हैं और किन फैक्ट्रियों में इसे लागू किया जाता है?
- (e) What is process costing and in which factories is it adopted?
- (2x5= 10 Marks)

रक्षा लेखा विभाग  
DEFENCE ACCOUNTS DEPARTMENT

अधीनस्थ लेखा सेवा (एस. ए. एस.) परीक्षा-भाग II  
S.A.S. EXAMINATION – PART II

फरवरी / FEBRUARY 2015

**FEBRUARY**  
**2015**

प्रश्न पत्र VII – सैद्धांतिक (बिना पुस्तकों के)  
PAPER VII – THEORY (WITHOUT BOOKS)

विषय : वित्तीय प्रबंधन, एकीकृत वित्तीय सलाह प्रणाली तथा विधि के तत्व  
SUBJECT: FINANCIAL MANAGEMENT, IFA SYSTEM AND ELEMENTS OF LAW

अनुमत समय/ Time Allowed: 3 Hours

अधिकतम अंक / Max. Marks: 100

टिप्पणियां/Notes:

1. कुल मिलाकर अभ्यर्थियों को 10 प्रश्नों का उत्तर देना है – भाग- I से कुल 6 प्रश्नों में से 4 प्रश्न, भाग- II से 5 प्रश्नों में से 3 प्रश्न तथा भाग- III से 5 प्रश्नों में से 3 प्रश्न।

In all, candidates are to attempt 10 questions – 4 questions out of 6 questions from Section-I, 3 questions out of 5 questions from Section II and 3 questions out of 5 questions from Section III.

2. भाग- I, II तथा III में प्रत्येक प्रश्न 10 अंकों के हैं।

Each question in Section I, II and III carries 10 marks.

3. प्रत्येक भाग के संबंध में प्रश्न का उत्तर एक ही स्थान पर दिया जाना चाहिए।

Answer to questions in respect to each section should be written at one place.

भाग- I (वित्तीय प्रबंधन)  
Section – I (Financial Management)

1. निम्नलिखित में से किन्हीं पांच का उत्तर दें :

Answer any five of the following:

- क. संविधान का कौन सा अनुच्छेद संघ एवं राज्यों के बीच विधायी शक्तियों के वितरण का नियंत्रण करता है?  
a. Which article of the Constitution of India governs the distribution of legislative powers between the Union and the States?
- ख. उस मंत्रालय के नामों को बताएं जिसकी ओर से किसी मंत्रालय/विभाग में एकीकृत वित्तीय सलाहकार एक बाह्य वित्तीय सलाहकार के रूप में अपनी भूमिका का निर्वहन करता है?  
b. Write names of the Ministry on behalf of which Integrated Financial Adviser in any Ministry/Department act as an External Financial Adviser.
- ग. सामान्य रूप से विख्यात वार्षिक वित्तीय विवरण किसे कहते हैं?  
c. What is the Annual Financial Statement commonly known as?

घ. लिखें कि क्या एक ग्रांट अथवा विनियोजन से एक अन्य ग्रांट अथवा विनियोजन में पुनर्विनियोजन अनुमत्त है?

d. Write whether re-appropriation from one grant/appropriation to another grant/appropriation is permissible.

ड. उन दो प्रदेशों का नाम बताएं जिन्होंने अभी तक बैंक द्वारा अपने कोषागार व्यापार का संचालन करने के लिए भारतीय रिजर्व बैंक के साथ करार नहीं किया है।

e. Write names of the two states which have not so far entered into agreement with the Reserve Bank of India for the conduct of their treasury business by the Bank.

च. केन्द्र सरकार द्वारा प्रदेशों को भुगतान किए गए ऋणों/ग्रांटों और प्रदेश सरकार द्वारा केन्द्र को ऋणों और ब्याजों के पुनर्भुगतान का निपटान चैक/ड्राफ्ट के माध्यम से निपटाया जाता है। क्या यह सही है? यदि नहीं तो क्यों?

f. Loans/Grants from Central Government to the States and the repayments of the loans and the interest by the State Government to the Centre are settled through the medium of cheque/draft. Is it correct? If not, why?

(5x2= 10 marks)

2. निम्नलिखित के बीच अंतर को स्पष्ट करें :

Explain the difference between the following:

क. एस.टी.ई. और पी.ए.सी.

a. STE and PAC.

ख. एकल बोली और दो बोली प्रापण (प्रोक्योरमेन्ट) प्रणाली

b. Single Bid and Two Bid procurement system.

ग. टी.पी.सी. और पी.एन.सी./सी.एन.सी.

c. TPC and PNC/CNC.

घ. अग्रिम धन जमा और जमानत जमा

d. EMD and Security Deposit.

(4x2.5= 10 marks)

3. क. रक्षा मंत्रालय/सेवा मुख्यालय द्वारा निष्पादित ठेकों की संवीक्षा के लिए क्या लेखा परीक्षा ड्रिल है? कम से कम आठ लेखा परीक्षा बिन्दुओं का उल्लेख करें।

a. What is the audit drill for scrutiny of contracts concluded by the Ministry of Defence/Service HQ? Mention minimum 8 audit points.

(8 marks)

ख. उस नियंत्रक का उल्लेख करें जो ऐसे ठेकों की संवीक्षा करने के लिए उत्तरदायी है?

b. Name the Controller who is responsible for scrutiny of such contracts?

(2 marks)

4. क. दर ठेका किसे कहते हैं?

- a. What is Rate Contract? (2.5 marks)
- ख. किस प्रकार के आपूर्तिकर्ताओं को उनकी बोलियों सहित बोली जमानत प्रदान करने से छूट प्रदान की गई है?
- b. What types of suppliers are exempted from furnishing bid security along with their bids? (2.5 marks)
- ग. किन परिस्थितियों में सीमित टेंडर पूछताछ के माध्यम से खरीद को, उन मामलों में भी जहां प्रापण का अनुमानित मूल्य रुपये पच्चीस लाख से अधिक है, को अपनाया जा सकता है?
- c. In what circumstances, purchase through Limited Tender Enquiry may be adopted even where the estimated value of the procurement is more than Rs. 25 lakh? (5 marks)
5. साख पत्र (लेटर ऑफ क्रेडिट) किसे कहते हैं? साथ ही साख पत्र के आवश्यक तत्वों का उल्लेख करें।  
What is letter of credit? Also enumerate essential elements of an LC. (10 marks)
6. निम्नलिखित को टेंडर किए जाने के संदर्भ में स्पष्ट करें :  
Explain following with reference to tendering:
- क. उस परिस्थिति को लिखें जिसके अधीन 'प्रतिस्पर्धा का अभाव' के प्रावधानों को लागू किया जा सकता है।
- a. Write the situation under which provisions of 'lack of competition' can be invoked.
- ख. उस परिस्थिति को लिखें जिसके अधीन टी.पी.सी./पी.एन.सी. द्वारा पुनः टेंडर किए जाने की संस्तुति की जा सकती है।
- b. Write the situation under which re-tendering may be recommended by TPC/PNC. (2x5= 10 marks)

## भाग- II (एकीकृत वित्तीय प्रणाली)

### SECTION II (IFA SYSTEM)

1. क. मूल-निर्माण कार्यों की परिभाषा दीजिए। मूल-निर्माण कार्य कितने प्रकार के होते हैं और उनके बीच क्या अंतर होता है?
- a. Define original works. How many types of original works are there and what is the difference between them? (5 marks)
- ख. निर्माण कार्यों में प्रशासनिक अनुमोदन किसे कहते हैं और वे महत्वपूर्ण कारक कौन कौन से हैं जिन्हें इनके माध्यम से सूचित किया जाना अपेक्षित होता है?

- b. What is administrative approval in works and important aspects which are required to be conveyed through it?

(5 marks)

2. क परिनिर्धारित नुकसान (लिक्विडेटेड डैमेज) किसे कहते हैं? वह दर क्या है जिस पर इसे लगाया जाता है और वह अधिकतम परिनिर्धारित नुकसान कितना है जिसकी वसूली की जा सकती है?

- a. What is liquidated damages? What is the rate at which it is levied and what is the maximum LD which can be deducted?

(5 marks)

ख 1000 मदों के लिए एक आपूर्ति आदेश ए.बी.सी. इन्डस्ट्रीज को दिया गया था। प्रत्येक मद की लागत रुपये 100/- थी। सुपुर्दगी को 31.01.2014 तक पूर्ण किया जाना था। विक्रेता ने निम्नलिखित सारणी के अनुसार मदों की आपूर्ति की :-

- b. A supply order for 1000 items was placed on ABC Industry. Cost of each item was Rs. 100. The delivery was to be completed by 31.01.2014. The vendor supplied items as per following schedule:

- i. 800 मदें 29.01.2014 तक
- i. 800 items by 29.01.2014.
- ii. अगली 100 मदें 07.02.2014 तक
- ii. Next 100 items by 07.02.2014.
- iii. अन्य 100 मदें 21.02.2014 तक
- iii. Another 100 by 21.02.2014.

विक्रेता से वसूल की जाने वाली परिनिर्धारित नुकसान की धनराशि का परिकलन करें।

Calculate the amount of LD to be charged from the vendor.

(5 marks)

3. क एक सक्षम वित्तीय प्राधिकारी के पास दो शक्तियां हैं, एक अंतर्निहित अर्थात् रुपये 50,000/-, दूसरा एकीकृत वित्तीय सलाहकार के परामर्श से अर्थात् रुपये 1,00,000/-। यह सक्षम वित्तीय प्राधिकारी रुपये 80,000/- की खरीद का एक मामला उच्चतर सक्षम वित्तीय सलाहकार के पास भेजता है जिसे रुपये 1,00,000 की अंतर्निहित शक्तियां और रुपये 2,00,000/- की एकीकृत सक्षम वित्तीय प्राधिकारी के परामर्श से शक्तियां प्राप्त हैं। उच्चतर सक्षम वित्तीय प्राधिकारी ने रुपये 80,000/- के लिए स्वीकृति प्रदान की है। अपनाई गई क्रियाविधि पर टिप्पणी करें।

- a. One CFA has two powers, one inherent i.e. Rs. 50,000/-, other in consultation with the IFA i.e. Rs. 1,00,000/-. This CFA sends a case of purchase worth Rs. 80,000/- to the higher CFA having inherent powers of Rs. 1,00,000/- and Rs. 2,00,000/- in consultation with the IFA. The higher CFA accorded the sanction for Rs. 80,000/-. Comment on the procedure followed.

ख थलसेना कमांडरों की ए.सी.जी./आई. एण्ड एम. ग्रांट के अधीन एकीकृत वित्तीय सलाहकार के साथ और एकीकृत वित्तीय सलाहकार के बिना शक्तियां कौन कौन सी हैं और क्या इन शक्तियों का प्रत्यायोजन थलसेना कमांडर द्वारा अधीनस्थ अधिकारी को किया जा सकता है? यदि हां, तो किस उद्देश्य के लिए?

b. What are the powers of the Army Commander under ACG/I&M grant with and without concurrence of IFA and whether these powers can be delegated by Army Commander to a subordinate authorities? If yes, for what purpose?

ग जी.एफ.आर. 146 के अनुसार किस सीमा तक स्थानीय खरीद समिति के माध्यम से प्रापण (प्रोक्योरमेन्ट) किया जा सकता है तथा इसके लिए अपनाई जाने वाली क्रियाविधि क्या है?

c. As per GFR 146, upto what extent procurement can be made through Local Purchase Committee (LPC) and what is the procedure to be followed for this?

ग ए.सी.जी./आई एण्ड एम के वार्षिक बजट से लेखन सामग्री की खरीद पर कितनी सीमा है?

d. What is the ceiling on purchase of stationary items out of annual budget of ACG/I&M grant?

(4x 2.5 = 10 marks)

4. नौसेना पोतों/पनडुब्बियों के सम्बन्ध में निम्नलिखित की परिभाषा दें :

In respect of naval ships/submarines, define following:

क. रिफिट

a. Refit.

ख. नौवहन (मैरीन) की परिसम्पत्तियां

b. Marine's assets.

ग. सेवाओं की परिसम्पत्तियां

c. Services' assets.

घ. सक्षम तकनीकी प्राधिकारी (सी.टी.ए.)

d. Competent Technical Authority (CTA).

ङ. पोस्ट डिफेक्शन डिमांड स्पेयर्स

e. Post Defectation Demand (PDD) spares.

(5x2= 10 marks)

5. भारतीय वायुसेना के भंडार प्रबंधन समीक्षा में प्रयोग किए जाने वाले निम्नलिखित शब्दों की परिभाषा दीजिए

Define following terms used in provisioning review of Indian Air Force (IAF):

क. चालू वार्षिक दर (सी.ए.आर.)

a. Current Annual Rate (CAR).

ख. पूर्वानुमान (फोरकास्ट) कारक

- b. Forecast Factor.
- ग. समीक्षा कार्रवाई आंकड़ा (आर.ए.एफ.)
- c. Review Action Figure (RAF).
- घ. रोटेटबल्स
- d. Rotables.

(4x 2.5 = 10 marks)

### भाग- III (विधि के तत्व)

### SECTION-III (ELEMENTS OF LAW)

1. सिविल प्रक्रिया संहिता 1908 को ध्यान में रखते हुए निम्नलिखित को परिभाषित/स्पष्ट करें :  
Keeping in mind the Code of Civil Procedure 1908, define/explain the following:

- क. न्यायालय की अधीनस्थता (सबार्डिनेशन)
  - a. Subordination of Court.
- ख. धन सम्बन्धी अधिकारिता
  - b. Pecuniary Jurisdiction.
- ग. वाद को रोक देना
  - c. Stay of Suits.
- घ. धारा 30 के अधीन जारी कई समन के विरुद्ध चुक करने के लिए दंड
  - d. Penalty for default against summons issued under Section 30.

(2+2+2+4= 10 marks)

2. क. संविधान की धारा 148 के अनुसार भारत के नियंत्रक एवं महालेखा परीक्षक की नियुक्ति की क्या क्रियाविधि है तथा नियंत्रक एवं महालेखा परीक्षक की क्या क्रियाविधि है तथा नियंत्रक एवं महालेखा परीक्षक की निष्पक्षता को बनाए रखने के लिए इस धारा के अधीन क्या क्या प्रावधान बनाए गए हैं?

- a. As per Article 148 of the Constitution of India, what is the procedure for appointment of the Comptroller & Auditor General of India and what are the provisions made under this Article to maintain the neutrality of C&AG?

(7 marks)

- ख. भारत की आकस्मिकता निधि को स्पष्ट करें। इसे किस प्रकार सृजित किया जाता है और इस निधि को किसके अधीन रखा जाता है?

- b. Explain Contingency Fund of India. How is it established and under whom is this fund placed?

(3 marks)

3. परक्राम्य लिखित अधिनियम (निगोशिएबल इन्स्ट्रुमेंट एक्ट) 1881 के प्रावधान के अनुसार निम्नलिखित के बीच अंतर को बताएं :

As per the provisions of the Negotiable Instruments Act, 1881, differentiate between the following:

- क. वचन पत्र और चैक
- a. Promissory Note and Cheque.
- ख. आदेशक (ड्राअर) और आदेशिती (ड्राई)
- b. Drawer and Drawee.
- ग. धारक और यथासमय धारक
- c. Holder and Holder in due course.
- घ. अंतर्देशीय (इन लैंड) लिखित (इन्स्ट्रुमेंट) और विदेशी लिखित
- d. Inland instrument and foreign instrument.
- ङ. पराक्राम्य लिखित और बातचीत (निगोशिएन)
- e. Negotiable instrument and Negotiation.

(2x5= 10 marks)

4. कर्मकार प्रतिकर अधिनियम, 1923 (1933 का 8) को ध्यान में रखते हुए निम्नलिखित की व्याख्या करें :  
Keeping in mind the Workmen Compensation Act 1923 (8 of 1923), explain the following:

- क. वे तीन शर्तें कौन कौन सी हैं जिसके अधीन नियोक्ता प्रतिकर (कम्पेन्सेशन) का भुगतान करने के लिए बाध्य होता है?
- a. What are the three conditions under which an employer is liable to pay compensation?

(4 marks)

- ख. प्रतिकर की धनराशि का परिकलन (कल्कुलेशन) किस प्रकार किया जाता है?
- b. How is the amount of compensation calculated?

(3 marks)

- ग. क्या कर्मकार के सम्बन्धियों अथवा कानूनी प्रतिनिधियों को प्रतिकर का भुगतान सीधे किया जा सकता है?
- c. Whether compensation can be directly be paid to relatives or legal representatives of the Workmen?

(3 marks)



5. मध्यस्थम् एवं सुलह अधिनियम (अर्बिट्रेशन एण्ड कन्सीलिएशन एक्ट) 1996 (1996 का 26) पर ध्यान देते हुए निम्नलिखित का उत्तर दीजिए :

Keeping in view the Arbitration and Conciliation Act, 1996 (26 of 1996), answer the following:

क. उन शर्तों का उल्लेख करें जिसके अधीन संसूचना (कम्यूनिकेशन) प्राप्त हुई मान ली जाती हैं।

a. Mention the conditions under which a communication will be deemed to be received?

(5 marks)

ख. मध्यस्थम् अधिकरण (अर्बिट्रेशन ट्रिब्यूनल) की संरचना के संदर्भ में निम्नलिखित का उत्तर दें :

b. With reference to the composition of the Arbitration Tribunal, answer the following:

i. मध्यस्थ (मध्यस्थों) की संख्या

i. Number of arbitrator(s).

ii. मध्यस्थ की नियुक्ति

ii. Appointment of arbitrator(s).

(5 marks)

रक्षा लेखा विभाग  
DEFENCE ACCOUNTS DEPARTMENT  
अधीनस्थ लेखा सेवा परीक्षा-भाग II  
S.A.S. EXAMINATION – PART II

फरवरी / FEBRUARY 2015

**FEBRUARY**  
700  
**2015**

प्रश्न पत्र VIII – सैद्धांतिक (बिना पुस्तकों के)  
PAPER VIII – THEORY (WITHOUT BOOKS)

विषय : कार्यालय पत्र-व्यवहार  
SUBJECT: OFFICE COMMUNICATION

अनुमत्य समय/ Time Allowed: 3 Hours

अधिकतम अंक / Max. Marks: 150

**टिप्पणियाँ/Notes:**

1. यह केवल **अर्हक प्रश्न पत्र** है जिसमें एक अभ्यर्थी द्वारा अनिवार्य रूप से 60 अंक प्राप्त करना चाहिए। इस प्रश्न पत्र में प्राप्त अंकों को न तो अन्य प्रश्न पत्रों में प्राप्त कुल अंकों में गिना जाएगा और न ही जोड़ा जाएगा।

This is a **qualifying paper only** in which a candidate has to compulsorily secure 60 marks. Marks secured in this paper will neither be counted in the aggregate marks nor will be added in total marks secured in other papers.

2. अभ्यर्थियों द्वारा 6 प्रश्नों में से चार (4) प्रश्नों का उत्तर दिया जाना है।

Four (4) questions are to be answered by the candidates out of 6 questions.

3. **प्रश्न संख्या 1 अनिवार्य** है जिसके 40 अंक हैं। शीर्षक और बिंदुओं के सार के लिए क्रमशः 5 और 10 अंक तथा मूल संक्षेपण के लिए 25 अंक आरक्षित हैं।

**Questions No. 1 is compulsory** carrying 40 marks. 5 and 10 marks are reserved for the title and summary of points respectively and 25 marks for précis proper.

4. **प्रश्न संख्या 2 भी अनिवार्य** है जिसके 40 अंक हैं।

**Question No. 2 is also compulsory** carrying 40 marks.

5. क्रमांक 3 से 6 में दिए गए प्रश्नों में से अभ्यर्थियों को 2 प्रश्नों का उत्तर देना है। प्रत्येक प्रश्न 35 अंक का है जिसका कुल योग 70 अंक है (35 x 2)

Candidates are to attempt 2 questions out of questions set at Serial Nos. 3 to 6. Each question carries 35 marks, the total being 70 marks (35x2)

1. अनुलग्नक ए (I से X) 1 से 10 तक में दिए गए पत्राचारों का एक सार तैयार करें। साथ ही एक उपयुक्त शीर्षक को सुझाए और बिंदुओं का एक सार दें।

1. Make a précis of the correspondence given in Annexure A (I to X). Also suggest a suitable title and give summary points.

(I)

रक्षा मंत्रालय की टिप्पणी से उद्धरण।

उन सिविलियन अफसरों, जो अपने संपूर्ण सेवाकाल में अपने परिवारों के साथ बने रहते हैं, के विपरीत, एक बड़ी संख्या में सेवा अफसरों को फील्ड सेवा में रहने के दौरान अपने परिवारों से दूर रहना पड़ता है। यह अनुचित होगा कि उन्हें विदेश में पाठ्यक्रम अनुदेश पर उनकी प्रतिनियुक्तियों के दौरान और आगे लम्बी अवधियों के लिए विलग रखा जाए।

सिविलियन अफसरों के विपरीत, सेवा अफसरों को उनकी सपरिवार वास हेतु वर्जित स्टेशन में उनकी तैनाती के दौरान अपने परिवारों के लिए अलग व्यवस्थाओं पर अतिरिक्त व्यय का वहन करना पड़ता है। यदि विदेश में उनका लम्बी अवधि के प्रशिक्षण के दौरान उन्हें भारत में एक अलग व्यवस्था का रखरखाव करने की अपेक्षा होती है, तो उन्हें और आगे वित्तीय भार का वहन करना पड़ेगा।

अपने परिवारों से तुलनात्मक दृष्टि से लम्बी अवधियों के लिए अलग रहने वाले युवा अफसरों की विदेश में प्रतिनियुक्ति अन्य व्याकुलताओं को जन्म दे सकती है जिससे प्रशिक्षण का मूल्य प्रभावित हो सकता है।

सेवा स्थापनाओं में पाठ्यक्रम अनुदेश सामान्यतः समूह-चर्चा, सिंडीकेटों में अध्ययन और कालेज परिसर के भीतर और बाहर छात्रों के बीच चर्चाओं के आधार पर आयोजित किए जाते हैं। प्रशिक्षण के मूल्य में वृद्धि के लिए कालेज कार्य-दिवस के बाहर सामाजिक संपर्कों को प्रोत्साहित किया जाता है और इनके लिए परिवार आवश्यक होते हैं।

सिविलियनों के साथ बराबरी का आग्रह नहीं किया जाना चाहिए क्योंकि कार्मिकों की दो श्रेणियों के लिए सेवा-शर्तें भिन्न भिन्न हैं।

(II)

पाठ्यक्रम अनुदेशों के लिए भारत के बाहर प्रतिनियुक्त अफसर (सिविल और रक्षा दोनों) अपने परिवारों के लिए मुफ्त यात्रा के हकदार हैं; यदि भारत के बाहर ड्यूटी की अवधि 12 महीनों से अधिक होती है। यह अवधि दोनों ओर की (समुद्र द्वारा) यात्रा समय से असंयोज्य है। सितम्बर 1959 से पूर्व 12 महीनों की अवधि दोनों ओर की यात्रा की अवधि सम्मिलित करके थी। प्रतिनियुक्ति की अवधि की संगणना करने के लिए यात्रा समय का अलग करना वित्त (रक्षा) के कहने पर सन् 1959 में दिया गया था।

रक्षा मंत्रालय ने यह प्रस्तावित किया है कि 1959 से पूर्व विद्यमान स्थिति को फिर से चालू किया जाए। उनका मामला संलग्न टिप्पणी में दर्शाया गया है। (उद्धरण ऊपर पुनः उद्धरित है। कृपया देखें टिप्पणी-I), फाइल यह दर्शाती है कि सेवा अफसरों की प्रतिनियुक्तियों की संख्या में घटौती हुई है। कुछ समय पूर्व रक्षा मंत्रालय ने केवल स्टाफ कालेज के पाठ्यक्रम के लिए प्रतिनियुक्त अफसरों के लिए एक आंशिक छूट देने की सलाह दी थी। इस पर वित्त ने सहमति नहीं प्रदान की थी।

ऐसा प्रतीत होता है कि परिवार की यात्रा की हकदारी को यात्रा समय के सम्मिलित करने या सम्मिलित नहीं करने के साथ सम्बद्ध करने के निर्णय ने इसे अवास्तविक रूप से प्रतिबंधकारी बना दिया है। इसने उद्देश्य

को असफल करने के लिए अस्वाभाविक और व्ययपूर्ण उपायों को अपनी भूमिका निभाने के लिए सम्मिलित किया है, यथा प्रतिनियुक्ति की अवधि को 12 महीनों से आगे बढ़ाने के लिए अटैचमेन्टों को उपलब्ध कराने के माध्यम से। परिवार-यात्रा की सुविधा को एक अधिक स्वीकार्य तरीके से कम किया जा सकता था यथा, इसे केवल पत्नियों तक सीमित करके किया जा सकता था। किस सीमा तक सुविधा का लाभ उठाया गया है और इसकी सरकारी लागत कितनी थी, उसके संबंध में दुर्भाग्यवश सूचना उपलब्ध नहीं है। किन्तु यह तर्क करना संभव है कि विदेश में उच्च जीवनयापन लागत के रूप में परिवार-यात्रा पर व्यय के विरुद्ध प्रभावी स्थापित रक्षोपाय विद्यमान हैं जो अफसरों को अपने परिवार को ले जाने से रोक सकते हैं। सभी पहलुओं पर विचार करते हुए सन् 1959 में लिए गए निर्णय की समीक्षा करने के लिए काफी कुछ कहा जा सकता है। एक विकल्प यह है कि परिवर्तन से पूर्व जो स्थिति थी उसे फिर से चालू किया जाए, अर्थात् यात्रा की अवधि को प्रतिनियुक्ति की अवधि में सम्मिलित करना। अन्य विकल्प है कि पूर्व की स्थिति को फिर से चालू किया जाए किन्तु यात्रा की सुविधा को केवल पत्नियों तक सीमित किया जाए। समस्या मुख्यतः रक्षा कार्मिकों के संबंध में उत्पन्न हुई है और इसने सिविल क्षेत्र में कोई कठिनाई नहीं प्रस्तुत की है।

हस्ता./  
अवर सचिव

### (III)

मैं इस विषय में अवर सचिव से और आगे चर्चा करना चाहूंगा। क्या हम इस रियायत के मामले से संबंधित पिछले दस्तावेजों को प्राप्त कर सकते हैं? यात्रा समय यात्रा की रीति पर आधारित एक परिवर्तनीय कारक होता है, अतः परिवार यात्रा की हकदारी के निर्धारण में एक अनिश्चित अवधि को सम्मिलित करना संभवतः उचित न हो। क्या यह बेहतर होगा कि 12 महीनों की न्यूनतम अवधि को घटाकर 10 महीना कर दिया जाए? यदि ऐसा है, तो क्या परिणाम होंगे? इन प्रश्नों का पूर्णरूपेण परीक्षण किया जाए, उसके पश्चात अवर सचिव मामले को चर्चा के लिए लाएं।

हस्ता./  
संयुक्त सचिव

### (IV)

प्रतिनियुक्ति पर परिवार-यात्रा के विषय से संबंधित पुरानी फाइलों को हमने पुराने अभिलेखों से प्राप्त कर लिया है। रियायत नवम्बर 1932 में लंदन में इंडिया हाउस द्वारा दी गई थी। फाइल में विचारणीय बातों पर कोई चर्चा नहीं की गई है जिससे रियायत का मामला उत्पन्न हुआ है। स्वभावतः इसे अंग्रेजों के भार को कम करने के लिए लागू किया गया था।

जैसा कि संयुक्त सचिव ने ठीक ही टिप्पणी की है, यात्रा समय एक परिवर्तनीय कारक है। यद्यपि परिवार के लिए यात्रा का तरीका केवल समुद्र के द्वारा है। यात्रा की अवधि गंतव्य स्थान पर आधारित होगी। यह भी संभव है कि एक अफसर अपने परिवार को हवाई यात्रा से ले जाए और अपनी हकदारी की समुद्र यात्रा और हवाई यात्रा की लागत के बीच अंतर का भुगतान कर दे। समस्या की प्रकृति पर विचार करते हुए यह बेहतर हो सकता है कि प्रतिनियुक्ति की न्यूनतम अवधि को घटाकर 9-10 महीने कर दिया जाए और रियायत को केवल पत्नियों तक सीमित कर दिया जाए। प्रतिबंध को इस आधार पर औचित्यपूर्ण ठहराया जा सकता है कि रक्षा मंत्रालय ने प्रशिक्षण के सामाजिक पक्ष के महत्व को रेखांकित किया है और साथ ही अफसरों को प्रलोभनों और अनुचित प्रभावों से दूर रखने का प्रयास किया है। यह भी तर्क दिया जा सकता है कि एक परिवार की

उपस्थिति से कार्य में बाधा होने की संभावना है क्योंकि बच्चों की देखभाल की भी आवश्यकता होगी। सिविल पक्ष में किसी विशिष्ट प्रकार के प्रभाव के उत्पन्न होने की संभावना नहीं है। अतः जहां तक परिवार-यात्रा का संबंध है, वर्तमान स्थिति को बिना परिशोधित करते हुए, हम प्रतिनियुक्ति वाले अफसरों को केवल अपनी पत्नियों को अपने साथ सरकारी व्यय पर समुद्र मार्ग से ले जाने हेतु सहमत हो सकते हैं जब प्रतिनियुक्ति की अवधि, यात्रा समय को न सम्मिलित करते हुए, 9 महीने से बढ़ जाती है किन्तु 12 महीनों से अधिक नहीं बढ़ती है। आगे यह शर्त लगाई जा सकती है कि पत्नी अफसर के साथ उसकी प्रतिनियुक्ति की उस अवधि तक रुके जो 2/3 भाग से कम न हो। यह पत्नियों के स्थल दर्शनों के भ्रमण के सरकारी वित्त पोषण के विरुद्ध एक रियायत के रूप में प्रतीत हो सकती है। प्रत्यक्षतः यह नई रियायत प्रतीत हो सकती है। किन्तु प्रभाव की दृष्टि से इसमें अतिरिक्त व्यय होने की संभावना नहीं है क्योंकि ऐसा प्रतीत होता है कि वर्तमान प्रतिबंध ने उद्देश्य को विफल करने के लिए अवास्तविक और व्ययपूर्ण उपायों को अपनी भूमिका का निर्वहन करने के लिए प्रस्तुत किया है, यथा मुख्य पाठ्यक्रम के साथ अटैचमेन्टों को उपलब्ध कराया जाना ताकि इसकी अवधि को बढ़ाकर 12 माह तक किया जा सके।

हस्ता./  
अवर सचिव 07-02-1962

#### (V)

अपर वित्तीय सलाहकार (डी एस) उपर्युक्त टिप्पणियों का अवलोकन करें। सिविल पक्ष में इसके प्रभाव बहुत अधिक महत्वपूर्ण नहीं हैं। तथापि हम यह अनुभव करते हैं कि 1932 में निर्धारित 12 महीनों की सीमा तक दृढ़ रहने के लिए ही यात्रा समय को सम्मिलित करना परिहार्य नहीं होगा और उसके कारण कठिनाईयां उत्पन्न हो सकती हैं। वर्तमान समय में विदेश में अध्ययन पाठ्यक्रम के प्रतिफल स्वरूप सीमा को 12 महीनों से घटाकर 10 महीना करने में हमें कोई आपत्ति नहीं है। अपर वित्तीय सलाहकार द्वारा अपने विचारों को अभिलिखित किए जाने के पश्चात् इसे सचिव को प्रस्तुत किया जाएगा।

हस्ता./  
संयुक्त सचिव 07-02-1962

#### (VI)

उपर्युक्त टिप्पणियों के आलोक में इस प्रभाग में विषय पर और आगे विचार किया गया है। यह अनुभव किया जाता है कि परिवार-यात्रा की स्वीकार्यता को निर्धारित करने के लिए पाठ्यक्रम की सीमा को 12 महीनों से घटाकर 10 महीना करने का अर्थ होगा कि संशोधित आदेशों की परिधि के भीतर बड़ी संख्या में पाठ्यक्रमों को लाना, जिसको सम्मिलित किए जाने के लिए नहीं कहा गया है, और रक्षा मंत्रालय के प्रस्ताव में शायद ही इसकी कल्पना की गई है। प्रशासनिक मंत्रालय द्वारा जो सलाह दी गई है उससे बहुत अधिक सीमा तक विद्यमान सुविधा में उदारीकरण को प्रदान करने का बहुत कम औचित्य प्रतीत होगा।

इसके अतिरिक्त 10 महीनों की प्रस्तावित नई सीमा, अटैचमेन्टों की सीमा की समस्या को भी नहीं हल कर सकेगी जिसे संशोधित सीमा से मात्र कम पड़ने वाले पाठ्यक्रमों में तब जोड़े जाने की संभावना है। वस्तुतः चाहे जितनी भी सीमा को निर्धारित किया जाए, समस्या विद्यमान रहेगी।

यह भी कहा गया है कि यात्रा समय एक परिवर्तनीय कारक है और उसे सम्मिलित किया जाना 1959 से पूर्व उत्पन्न कठिनाईयों की ओर उन्मुख कर सकता है जब दोनों ओर की यात्रा अवधि के सम्मिलित किए जाने

की अनुमति अनुपस्थिति की कुल अवधि के आकलन करने के लिए दी गई थी। हम यह अनुभव करते हैं कि यदि प्रस्ताव पर अब तक ली गई हमारी धारणा में संशोधन किया जाना है तो यह बहुत अधिक बेहतर (और अधिक किफायती) होगा कि रक्षा मंत्रालय के प्रस्ताव को स्वीकार कर लिया जाए। इस बात पर विचार करते हुए कि वापसी पर सम्बन्धित अफसरों के भारत से वास्तविक अनुपस्थिति की अवधि पोतारोहण की तारीख से प्रारंभ होती है और पोत से उतरने की तारीख पर समाप्त होती है, यात्रा अवधि समावेशन पूर्णतया तर्कहीन नहीं है। तथापि रक्षोपाय के रूप में इस बात का प्रावधान किया जाना चाहिए कि यात्रा अवधि सबसे तीव्र उपलब्ध पोत से की जानी चाहिए और पाठ्यक्रम के पूर्ण किए जाने की तारीख और पोतारोहण की तारीख के बीच अनावश्यक विलम्ब नहीं होना चाहिए।

हमें संज्ञान है कि सिविल पक्ष पर निर्णय का कोई प्रभाव पड़ने की संभावना नहीं है।

मामला अब यथा प्रस्तावानुसार सचिव को प्रस्तुत किया जाए। इस टिप्पणी में निहित विचारों पर वित्तीय सलाहकार (रक्षा सेवाएं) का अनुमोदन प्राप्त है।

हस्ता./  
अपर वित्तीय सलाहकार (रक्षा) 28.02.1962

#### (VII)

संयुक्त सचिव कृपया पूर्ववर्ती टिप्पणियों को देखें। समस्या पर समग्र विचार-मंथन यह प्रकट करता है कि एकरूपता रक्षा मंत्रालय के प्रस्ताव को स्वीकार करने में निहित है; अर्थात् दोनों ओर की यात्रा की अवधि को प्रतिनियुक्ति की अवधि का हिसाब लगाने के लिए सम्मिलित किया जाना चाहिए। अपर वित्तीय सलाहकार की टिप्पणी के पैरा 3 में कुछ रक्षोपाय सुझाए गए हैं। यदि इस पर सहमति प्रकट की जाती है तो, यदि अपेक्षित हो, तो एक स्वस्पष्ट टिप्पणी तैयार की जाए अथवा विषय को अगली साप्ताहिक बैठक में विचार विमर्श के लिए प्रस्तुत किया जाए।

हस्ता./  
अपर सचिव 28.02.1962

#### (VIII)

प्रभागों के प्रमुखों के परिचालन के लिए एक स्वतः पूर्ण टिप्पणी तैयार की जाए। मैं समझता हूँ कि हमारी साप्ताहिक बैठक में एक चर्चा आवश्यक है।

हस्ता./  
संयुक्त सचिव 27.03.1962

#### (IX)

विषय पर 29.3.1962 को संपन्न बैठक में अब विचार किया गया है। सामान्यतः इस बात पर सहमति थी कि पूर्व 1959 की स्थिति को बहाल किया जाए। तदनुसार कार्रवाई की जा रही है। इन दस्तावेजों को अब रक्षा प्रभाग को लौटा दिया जाए।

हस्ता./  
संयुक्त सचिव 09.04.1962

(X)  
अब हम रक्षा मंत्रालय को यह सूचित कर दें कि पूर्व 1959 की स्थिति को बहाल किए जाने के लिए  
सैद्धांतिक रूप से एक निर्णय ले लिया गया है। जैसे ही स्थापना प्रभाग द्वारा औपचारिक आदेश जारी किए  
जाते हैं, रक्षा प्रभाग में आदेशों को संशोधित कर दिया जाए।

हस्ता./

अपर वित्तीय सलाहकार 16.04.1962

### **ANNEXURE A**

#### **Establishment Division of Ministry of Finance Note dated 30.01.1962**

#### **(I)**

Extract from Defence Ministry's note.

Unlike civilian officers who remain with their families throughout their service career, a large number of service officers have to stay away from their families while on field service. It would be unfair to keep them separated for further long periods during their deputations on courses of instructions abroad.

Unlike civilian officers, service officers already have to incur additional expenditure on separate establishments for their families during their posting at non-family stations. It will cause them further financial strain if during their long period of training abroad, they are required to maintain a separate establishment in India.

Deputation abroad of young officers separated from families for comparatively longer periods can lead to other distractions affecting the value of training.

Courses of instructions at service establishments are usually organised on the basis of group discussions, studying in syndicates and discussions among the students in and outside the college premises. Social contacts outside college working hours are encouraged to enhance the value of the training and for these families are essential.

Parity with civilians should not be insisted upon as service conditions are different for the two categories of personnel.

#### **(II)**

Officers (both civil and defence) deputed ex-India for courses of instructions are entitled to free passage for the families if the period of duty out of India exceeds 12 months. This period is exclusive of travelling time (by sea) both ways. Before September 1959, the period of 12 months was inclusive of the period of travelling both ways. Exclusion of journey time from computing the period of deputation was made in 1959 at the instance of Finance (Defence).

The Ministry of Defence has proposed that position obtaining before 1959 should be restored. Their case is set out in the note attached (extract reproduced above. Please see

note-I). The file shows that the number of deputations of service officers has been on the decline. Sometime ago, the Ministry of Defence had suggested a partial relaxation for officers deputed to Staff College Courses only. This was not agreed to by Finance.

It appears that the decision to link entitlement of family passage with the inclusion or exclusion of travel time has made it artificially restrictive. This has brought into play artificial and expensive devices to defeat the objective, e.g. through providing attachments of the main course to increase the period of deputation beyond 12 months. The facility of family passage could have been curtailed in a more acceptable way e.g. by restricting it to wives only. Information about the extent to which the facility has been availed of and its cost to the Government is unfortunately not available. But it is possible to argue that there is an effective built-in-safeguard against expenditure on family passage in the shape of high cost of living abroad which may deter officers from taking their families. Considering all factors, there is a great deal to be said for reviewing the decision taken in 1959. One alternative is to restore the position as it was before the change i.e. include the period of travel in the period of deputation. The other is to restore the earlier position but restrict facility of passage to wives only. The problem has arisen mainly in respect of defence personnel and has not offered any difficulties on the civil side.

Sd/-

Under Secretary

(III)

I would like to discuss this further with Under Secretary. Can we get hold of the previous papers relating to the issue of this concession? Passage time is a variable factor depending on the mode of travel and so it may not be desirable to include an uncertain period in the determination of entitlement to family passages. Would it be better to reduce the minimum period of 12 months to say 10 months? If so, what would be the repercussions? These questions may be examined fully after which Under Secretary may bring up for discussion.

Sd/-

Joint Secretary

(IV)

We have obtained from our old records, old files relating to the issue of family passage on deputation. The concession was given by India Office in London in November, 1932. There is no discussion on the file of the consideration which led to the issue of the concession. It was obviously introduced to lighten the white man's burden.

As J.S. has rightly observed passage time is a variable factor. Even though the mode of travel for families is by sea only, the period of travel will depend on destination. It is also conceivable that an officer may take his family by air and pay the difference between the



cost of sea passage of his entitlement and the cost of air travel. Considering the nature of the problem, it might be better to reduce the minimum period of deputation to 9-10 months and restrict the concession to wives only. The restriction can be justified on the ground that the Defence Ministry has underlined the importance of social side of training and that of keeping the officers away from temptations or unhealthy influences. It can also be argued that the presence of a family is liable to detract from work as the children will also need looking after. No particular repercussions are expected to arise on the civil side. Without, therefore, revising the present position so far as family passage is concerned, we may agree to the deputationists taking their wives only with them by sea at Government expense when the period of deputation exclusive of travel time exceeds nine months but does not exceed 12 months. This could be made conditional further on the wife remaining with the officer for not less than 2/3 of the period of deputation. This would act as a safeguard against Government financing sightseeing tours for wives. This may seem apparently new concession. But in effect, it may not involve additional expenditure because it appears the present restriction has brought into play artificial and expensive devices to defeat the objective e.g. by providing attachments to the main course so as to increase its period to 12 months.

Sd/-

Under Secretary 07.02.1962

(V)

Addl. FA (DS) may kindly see the above noting. The repercussions on the civil side are not very significant. Even so we feel that inclusion of passage time just to stick to the limit of 12 months laid down in 1932 would not be desirable and may lead to difficulties. In consideration of the duration of the course of study abroad at present, we will have no objection to reduce the limit from 12 months to 10 months. This will be submitted to Secretary for orders after Addl. FA has recorded his views.

Sd/-

Joint Secretary 07.02.1962

(VI)

The matter has been considered further in this division in the light of the foregoing notes. It is felt that acceptance of the suggestion of the Establishment division to reduce the limit of the course from 12 months to 10 months for determining the admissibility of family passage will mean bringing within the scope of the revised orders a number of courses, the inclusion of which had not been asked for and could hardly have been visualised in the Defence Ministry's proposal. There would appear to be little justification in offering liberalisation of the existing concession to an extent far beyond what has been suggested by the Administrative Ministry concerned.

Further, the proposed new limit of 10 months will also not solve the problem of attachments which are then likely to be added on the courses just falling short of the revised limit. Infact, the problem will persist whatever limit is laid down.

It has been stated that passage time is a variable factor and its inclusion may lead to difficulties having arisen prior to 1959 when inclusion of journey period both ways was permitted in calculating the total period of absence. We feel that if the approach taken by us hitherto to the proposal has to be revised, it would be far better (and more economical) to accept the proposal of the Defence Ministry. The proposed inclusion of the journey period is not altogether without logic considering that the period of true absence from India of the officers concerned commences on the date of embarkation and ends on the date of his disembarkation on return as a safeguard, however, it should be stipulated that the journey period must be by the fastest boat available and there should be no undue delay between the date of completion of the course and the date of embarkation.

We note that there are not likely to be any repercussions of the decision on the civil side.

The matter may now be submitted to the Secretary as proposed. The views contained in this note have the approval of the FA (DS).

Sd/-

Additional Financial Adviser (Defence) 28.02.1962

(VII)

Joint Secretary may kindly see the preceding notes. An overall consideration of the problem suggests that the balance of advantage lies in accepting the proposal of the Ministry of Defence viz. the period of journey both ways should be included in reckoning the period of deputation. Certain safeguards have been suggested in Para 3 of Addl. FA's note. If this is agreed to, a self contained note may be prepared if required or the matter brought up for decision in the next weekly meeting.

Sd/-

Under Secretary 28.02.1962

(VIII)

A self-contained note may be prepared for circulation to Heads of divisions. I think, a discussion in our weekly meeting is necessary.

Sd/-

Joint Secretary 27.03.1962

(IX)

The matter has since been considered at the Heads of Division meeting held on 29.03.1962. It was generally agreed that the pre-1959 position may be restored. Action is being taken accordingly. These papers may now be returned to the Defence division.

Sd/-

Joint Secretary 09.04.1962

(X)

We may now inform the Defence Ministry that a decision in principle has been taken to restore the pre-1959 position. The orders on the Defence division may be amended as soon as formal orders are issued by the Establishment division.

Sd/-

Addl. Financial Adviser 16.04.1962

2. अनुलग्नक-बी में दी गई सामग्री का एक सार तैयार करें। साथ ही एक उपयुक्त शीर्षक भी सुझाएं और बिन्दुओं का एक सार प्रस्तुत करें।

2. Make a précis of the material in Annexure-B. Also suggest a suitable title and put up a summary of points.

### अनुलग्नक - बी

#### रक्षा लेखा महानियंत्रक का कार्यालय, रक्षा मंत्रालय (वित्त)

रक्षा मंत्रालय (वित्त) कृपया रक्षा लेखा विभाग द्वारा थल सेना यूनिटों और फार्मेशनों की रेजिमेन्टल और अन्य गैर-लोक निधि लेखे की वार्षिक बाह्य लेखा परीक्षा से संबंधित 1985 के थलसेना अनुदेश 44 का संदर्भ लें। (प्रतिलिपि सामने रखी है।)। इस थलसेना अनुदेश के जारी होने से पूर्व थलसेना यूनिटों और फार्मेशनों की रेजीमेन्टल निधि-लेखे की लेखा परीक्षा रक्षा लेखा विभाग द्वारा अनिवार्य नहीं थी और इसे उस समय थलसेना के लिए रक्षा सेवा विनियामवली 1962 के पैरा 834 में निहित प्रावधानों के द्वारा नियंत्रित किया जाता था, जिसके अधीन रक्षा लेखा विभाग द्वारा इन लेखों की लेखा परीक्षा का प्रश्न सब एरिया/एरिया कमान की विशेष प्रार्थना पर ही उठता था। उपर्युक्त संदर्भित थलसेना अनुदेश के जारी होने के साथ स्थिति परिवर्तित हो गई है जिसके अनुसार अपनी रेजिमेन्टल निधियों में रुपये 2 लाख अथवा उससे अधिक की परिसम्पत्तियों को रखने वाली यूनिटों और फार्मेशनों के लिए अनिवार्य है कि वे अपने लेखे की वार्षिक बाह्य लेखा परीक्षा रक्षा लेखा विभाग से कराएं। तदनुसार हमने अपने नियंत्रकों को यह अनुदेश जारी कर दिए हैं कि वे इन लेखों की बाह्य लेखा परीक्षा करें।

2. नौसेना और वायुसेना की यूनिटों और फार्मेशनों द्वारा रुपये 2 लाख अथवा उससे अधिक की परिसम्पत्तियों को रखने वाली रेजीमेन्टल निधियों और अन्य गैर-लोक निधियों की वार्षिक बाह्य लेखा परीक्षा रक्षा लेखा विभाग द्वारा उपलब्ध कराए जाने से संबंधित नौसेना और वायुसेना के लिए जारी इस प्रकार के

किसी समानान्तर आदेशों को पाने में हम असमर्थ हैं। अभी हाल में हमने ऐसे मामले देखे हैं जहां सरकारी भूमि पर फलोत्पादनों के निपटान, सरकारी भूमि में पैदावारों आदि के निपटान से वसूली गई धनराशियों को, जिन्हें समुचित रूप से सरकारी खाते में क्रेडिट किया जाना चाहिए था, उन्हें न केवल सरकारी लेखे में क्रेडिट नहीं किया गया था किन्तु उन्हें अनुचित रूप से यूनितों और फार्मेशनों को क्रेडिट किया गया था। यह अनियमित है क्योंकि सरकारी राजस्वों को गैर-सरकारी उपयोग के लिए मोड़ दिया गया है। एक ठोस उदाहरण के उल्लेख के रूप में रुपये 60.25 लाख रुपए की अंतर्ग्रस्त बड़ी धनराशि की इस प्रकार की एक गंभीर अनियमितता एक लेखापरीक्षा पैरा का विषय रही है और इस पर 31.03.1985 को समाप्त अवधि के लिए नियंत्रक एवं महालेखा परीक्षक की पैरा 60 द्वारा प्रतिकूल टिप्पणी की गई है। इस अनियमितता का पता भी आन्तरिक लेखा परीक्षा में समय पर नहीं लगाया जा सका।

3. इस विशिष्ट मामले के परीक्षण ने यह उद्घाटित किया है कि यदि नौसेना यूनितों और फार्मेशनों की रेजीमेन्टल निधियों की रक्षा लेखा विभाग द्वारा लेखा परीक्षा की गई होती है, तो सरकारी राजस्वों के इस अनियमित डाइवर्जन का पता लगाया जा सकता था और उसका समय पर समाधान किया जा सकता था। तथ्य यह बना रहता है कि यह भारी धनराशि गैर सरकारी निधियों के क्रेडिट में चली गई है। नौसेना और वायुसेना यूनितों और फार्मेशनों की ऐसी रेजीमेन्टल निधि लेखे की लेखा परीक्षा हेतु रक्षा लेखा विभाग को समर्थ बनाने हेतु यह आवश्यक है कि थल सेना के समरूप औपचारिक सरकारी आदेशों को जारी किया जाए जहां इन लेखे की लेखा परीक्षा करने के लिए रक्षा लेखा विभाग को प्राधिकृत किया गया है। इस संबंध में हम यह सुझाव देंगे कि 1985 का थलसेना अनुदेश 44 के समान समुचित नौसेना/वायुसेना अनुदेश को जारी कराया जाए।

यह निवेदन है कि मामले का परीक्षण वरीयता के आधार पर रक्षा मंत्रालय और नौसेना वायुसेना मुख्यालय के परामर्श से कृपया किया जाए और समुचित नौसेना और वायुसेना अनुदेशों को शीघ्र जारी कराया जाए।

हस्ता./

रक्षा लेखा उप महानियंत्रक (लेखा परीक्षा)

सेवा में.

1. निदेशक (वायुसेना)

2. निदेशक (नौसेना)

अनौपचारिक टिप्पणी \_\_\_\_\_ दिनांक 16/01/1989

प्रतिलिपि प्रेषित :

उपसचिव (वायु) : शीघ्र कार्रवाई के लिए

उप सचिव (नौसेना)

हस्ता./

रक्षा लेखा उप महानियंत्रक (लेखा परीक्षा)

1. थल सेना मुख्यालय कृपया त्रैमासिक लेखा परीक्षा बोर्ड द्वारा रेजीमेन्टल निधियों और गैर-लोक निधियों की लेखा परीक्षा से संबंधित थलसेना अनुदेश 44/85 के पैरा 2 (ग) का संदर्भ लें।
2. चूंकि थलसेना अनुदेश 44/85 के पैरा 2 (ग) में निहित प्रावधान, रक्षा सेवा विनियमावली (1962) के पैरा 834 के प्रावधानों, जो डिवीजन/एरिया/ब्रिगेड/सब एरिया कमांडर के निवेदन पर केवल रक्षा लेखा विभाग के द्वारा लेखा परीक्षा किए जाने की अनुमति देता है, से परस्पर विरोधी है, अतः विषय को रक्षा मंत्रालय (वित्त) को रक्षा सेवा विनियमावली में समुचित संशोधन जारी किए जाने के लिए रिपोर्ट किया गया था जिसमें यह सूचित किया गया था कि तब तक थलसेना अनुदेश 44/85 के पैरा 2 (ग) पर कार्रवाई लंबित रखी गई है। आगे यह भी कहा जाता है कि यदि हम अप्रैल 1988 के अंत तक उत्तर नहीं प्राप्त करते हैं तो हमें रक्षा लेखा नियंत्रकों से यह निवेदन करना पड़ेगा कि वे थलसेना अनुदेश 44/85 की शर्तों के अधीन लेखापरीक्षा प्रारम्भ करें। चूंकि विषय पर रक्षा मंत्रालय (वित्त) से विषय पर कोई उत्तर प्राप्त नहीं हुआ था, अतः रक्षा लेखा नियंत्रकों को इस कार्यालय के परिपत्र ए.टी./VII/7209 दिनांक 16/01/1989 के अधीन अनुदेश जारी कर दिए गए थे कि वे लेखा परीक्षा करें।
3. कुछ रक्षा लेखा नियंत्रकों ने निम्नलिखित संदेह की बिन्दुओं को उठाया है :
  - (क) क्या रेजीमेन्टल लोक निधि और साथ ही रेजीमेन्टल गैर सरकारी निधि दोनों की लेखा परीक्षा की जानी है?
  - (ख) रुपये 2 लाख से अधिक की परिसम्पत्तियों में क्या क्या निहित होगा?
  - (ग) लेखा परीक्षा की आवधिकता, क्या लोक निधि लेखे के समान एक माह की वार्षिक विस्तृत जांच होगी?
  - (घ) रुपये 2 लाख से अधिक को रखने वाली यूनिटों/फार्मेशनों की सूची कौन उपलब्ध कराएगा?
4. हमने मामले का परीक्षण कर लिया है और हमारा मत है कि -
  - (क) हमारे द्वारा बाह्य लेखा परीक्षा केवल रेजीमेन्टल निधि लेखे की की जानी चाहिए। ऐसी लेखापरीक्षा यह उद्घाटित करेगी कि लोक निधि से प्राप्त निधियों का समुचित रूप से उपयोग किया गया है। यह केवल उस समय ही संभव है जब प्रत्येक रेजीमेन्टल लोक निधि और रेजीमेन्टल गैर सरकारी निधि के लिए अलग रोकड़ लेखे का रखरखाव अलग रूप से किया जाता है।
  - (ख) जिस प्रकार लोक निधि लेखे के मामले में किया जाता है, उसी प्रकार वर्ष के दौरान किसी माह में रुपये 2 लाख से अधिक की परिसम्पत्तियां रखने वाली रेजीमेन्टल निधियों में एक वर्ष में एक महीने के लेनदेन की लेखापरीक्षा की जानी चाहिए। परिसम्पत्तियों के मूल्य का निर्धारण करने के लिए नकद रोकड़ और निवेशों को हिसाब में लिया जाना चाहिए। यदि किसी समय में परिसम्पत्तियां रुपये 2 लाख से अधिक हो जाती हैं तब निधि लेखापरीक्षा के योग्य हो जाएगी।

(ग) रेजीमेन्टल लोक निधि लेखे में रुपये 2 लाख से अधिक की परिसम्पत्तियां रखने वाली यूनिटों/ फार्मेशनों की सूची कमान मुख्यालयों द्वारा अपने रक्षा लेखा नियंत्रक को भेजी जाए।

5. थल सेना मुख्यालय कृपया उपर्युक्त विषयों की जांच करें और उपर्युक्त पैरा 4 में दिए गए हमारे विचारों की पुष्टि करें ताकि हम लेखापरीक्षा करने के लिए रक्षा लेखा नियंत्रकों को आवश्यक अनुदेशों को जारी करने में समर्थ हो सकें। थल सेना मुख्यालय से यह भी अनुरोध है कि वे रक्षा लेखा नियंत्रकों द्वारा उपयोग किए जाने के लिए प्रकाशन "रेजीमेन्टल निधियां - भारतीय यूनिटें" की 15 प्रतियों की आपूर्ति करने का प्रबंध करें।

रक्षा लेखा अपर महानिदेशक (लेखापरीक्षा) ने देख लिया है।

हस्ता./

कृते रक्षा लेखा महानियंत्रक

सेवा में,

थलसेना मुख्यालय, ए.जी. ब्रांच

### रक्षा लेखा महानियंत्रक का कार्यालय, नई दिल्ली-86

संदर्भ : पूर्वगामी टिप्पणियां और थलसेना मुख्यालय, ए.जी. ब्रांच टिप्पणी संख्या ए/15529/एजी/पीएस 3 (डी) दिनांक 27/07/89

2. थलसेना अनुदेश 44/85 के पैरा 2 (ग) के संशोधन को जारी किए जाने से संबंधित तथा साथ ही उसके हेतु आवश्यकता का परीक्षण हमारे द्वारा विषय पर अब तक के घटनाक्रमों के संदर्भ में पुनः किया गया है। मूलतः थलसेना अनुदेश के पैरा 2 (ग) का संशोधन थलसेना मुख्यालय द्वारा रक्षा सेवा विनियमावली के नियम 834 में निहित प्रावधानों के समरूप लाने के लिए स्वयं ही किया गया था। (पूर्व की टिप्पणी 155)। उस समय हमने भी इस संशोधन पर अपनी सहमति व्यक्त की थी। थलसेना अनुदेशों के ड्राफ्ट संशोधन का अनुमोदन रक्षा मंत्रालय द्वारा भी कर दिया गया है और रक्षा मंत्रालय (वित्त) द्वारा भी सहमति प्रकट कर दी गई है।

3. उपर्युक्त थलसेना अनुदेश के पैरा 2 (ग) के संशोधन के लिए आवश्यकता के पुनर्परीक्षण के फलस्वरूप निम्नलिखित स्थिति उत्पन्न हुई है :-

(क) टिप्पणी 132, 135 और 138 से यह प्रकट होगा कि स्वयं यूनिटों से भिन्न एक बाडी के द्वारा इन रेजीमेन्टल निधियों की लेखापरीक्षा किए जाने की आवश्यकता पर तत्कालीन थल सेनाध्यक्ष द्वारा महत्व डाला गया प्रतीत होता है जिसके परिणामस्वरूप हमारी सलाह पर इन लेखे की बाह्य लेखा परीक्षा रक्षा लेखा विभाग को सौंपी गई है जिसे थलसेना मुख्यालय द्वारा भी स्वीकार किया गया था। अतः उक्त थलसेना अनुदेश में यथा प्रावधान किए गए रक्षा सेवा विनियमावली 834 के प्रावधानों से विचलन एक सोचा समझा और सुविचारित निर्णय है। अतः यह तर्क कि थलसेना के प्रावधानों को रक्षा सेवा विनियमावली के नियम 834 के तदनुरूप होना चाहिए, न तो संगत है और न ही यह न्यायोचित अथवा आवश्यक होगा। इसके विपरीत यदि बिल्कुल आवश्यकता हो तो वह

यह है कि इस संबंध में परिवर्तित स्थिति को उसमें सम्मिलित करने के लिए रक्षा सेवा विनियमावली के नियम 834 का एक संशोधन जारी किया जाना।

(ख) इसके साथ ही साथ कुछ मामले भी हमारे संज्ञान में आए हैं जिसमें रक्षा सेवाओं द्वारा कब्जे वाली भूमि पर फलोत्पादन के निपटान से प्राप्त धनराशि को लोक निधियों में जमा न करके रेजीमेन्टल निधियों (गैर सरकारी निधियाँ) में जमा किया गया है। नौसेना से संबंधित ऐसा ही एक मामला जिसमें लगभग रुपये 60 लाख की धनराशि निहित थी, वह पहले ही नियंत्रक एवं महालेखा परीक्षक की रिपोर्ट 1986-87 के पैरा 60 के अनुसार लेखा परीक्षा का एक मामला बन गया है। इस संबंध में रक्षा मंत्रालय ने नौसेना प्राधिकारियों को निदेश पहले ही जारी कर दिए हैं जिसमें कहा गया है कि वे इस धनराशि को सरकारी लेखे में प्रेषित करें। इसी प्रकार के उदाहरण भी हमारे संज्ञान में आए हैं।

(ग) रक्षा मंत्रालय यह अनुभव करेगा कि आंतरिक लेखा परीक्षा प्राधिकारियों के रूप में नियंत्रकगण उस समय तक सामान्यतः इन मामलों का पता लगाने में समर्थ नहीं होंगे जब तक कि कम से कम बड़ी यूनिटों के संबंध में, रेजीमेन्टल निधियों को उनके द्वारा लेखापरीक्षा किए जाने की शर्त के अधीन नहीं किया जाता है। यह भी कहना महत्वपूर्ण होगा कि आंतरिक लेखा परीक्षा का यह कार्य है कि यह सुनिश्चित किया जाए कि सभी सरकारी राजस्व की वसूली सही ढंग से और समय से की जाती है और साथ ही सरकार को क्रेडिट की जाती है।

(घ) इसी संदर्भ में और पृष्ठभूमि में अपने उन दृढ़ विचारों को सूचित किए जाने वाली टिप्पणी दिनांक 16/01/1989 (प्रतिलिपि सामने रखी है) को जारी किया गया था जिसमें इस आशय की सूचना दी गई थी कि थलसेना अनुदेश का संशोधन जारी किए जाने की आवश्यकता नहीं है। हमने निदेशक वायु, उप वित्तीय सलाहकार (नौसेना) से भी निवेदन किया है कि वे थलसेना अनुदेशों 44/85 के तदनुरूपी आदेशों को नौसेना और वायुसेना के लिए भी जारी कराएं।

4. उपर्युक्त को देखते हुए हम अपनी दिनांक 16/01/1989 की अनौपचारिक टिप्पणी में निहित इस आशय के विचारों को पुनः दोहराते हैं कि वर्तमान में यथा विद्यमान थलसेना अनुदेश 44/85 के संशोधन करने की कोई आवश्यकता नहीं है। हम नियंत्रकों को इस आशय का अनुदेश जारी करने का भी प्रस्ताव करते हैं कि वे रेजीमेन्टल निधि लेखा की लेखापरीक्षा अपने हाथ में लें। तदनुसार थलसेना मुख्यालय को अपने पत्रांक ए/15529/एजी/पीएस 3 (बी) दिनांक 04/07/1989 को वापस लेना होगा।

रक्षा लेखा अपर महानियंत्रक (निरीक्षण) ने मामला देख लिया है।

हस्ता./

रक्षा लेखा महानियंत्रक / लेखा परीक्षा)

रक्षा मंत्रालय (वित्त)

अ.रि.सं. आडिट/VII/7209/वाल्जूम VI दिनांक 22 जनवरी 1990

प्रतिलिपि :-

- |                                |   |  |
|--------------------------------|---|--|
| 1. निदेशक (वायु)               | } | हमारी समसंख्यक अ.रि. दिनांक 16/01/1989 के संदर्भ में |
| 2. उप वित्तीय सलाहकार (नौसेना) |   |  |

3. उप सचिव (वायु)  
4. निदेशक (नौसेना)

} अपनी टिप्पणी दिनांक 16/01/1989 के संदर्भ में सूचनार्थ  
और आवश्यक कार्रवाई के लिए (प्रतिलिपि संलग्न)

### रक्षा मंत्रालय (वित्त/निर्माण कार्य)

टिप्पणी 174 में यथा व्यक्त रक्षा लेखा महानियंत्रक के विचारों से हम सहमत हैं।

निदेशक (वित्त/नौसेना) और निदेशक (वित्त/वायुसेना संगठन) टिप्पणी के लिए पूर्ववर्ती टिप्पणी के पैरा 3 के हाशिए में अंकित 'x' को देखें कि क्या रक्षा लेखा विभाग द्वारा नौसेना और वायुसेना के पक्ष की रेजिमेन्टल और गैर सरकारी लोक निधियों की बाह्य लेखापरीक्षा किए जाने से संबंधित थलसेना अनुदेश 44/85 के प्रावधानों को विस्तारित करने की कार्रवाई पूर्ण कर ली गई है?

उसके पश्चात फाइल को टिप्पणी 169 पर और आगे विचार करने के लिए उप वित्तीय सलाहकार (ए.जी.) को भेज दिया जाए।

निदेशक (वित्त/नौसेना)

निदेशक (वित्त/वायुसेना संगठन)

हस्ता./  
उप वित्तीय सलाहकार (निर्माण कार्य)

### रक्षा मंत्रालय (वित्त/नौसेना)

संदर्भ : पूर्ववर्ती टिप्पणी

1. हम भी रक्षा लेखा महानियंत्रक के कार्यालय द्वारा व्यक्त किए गए विचारों से पूर्णरूपेण सहमत हैं।
2. जैसा रक्षा लेखा महानियंत्रक द्वारा प्रार्थना की गई है, हमने नौसेना के पक्ष में समान आदेशों के लिए मामला रक्षा मंत्रालय के साथ उठाया है। उस पर पुनः स्मरण पत्र भेजा जा रहा है।
3. शीघ्र ही आगे की स्थिति से रक्षा लेखा महानियंत्रक को अवगत करा दिया जाएगा।

निदेशक (वित्त/वायुसेना संगठन)

हस्ता./  
सहायक वित्तीय सलाहकार  
(नौसेना)

### रक्षा मंत्रालय (वित्त/वायु)

संदर्भ : पिछली टिप्पणी।

हम पूर्ववर्ती टिप्पणी में रक्षा लेखा महानियंत्रक द्वारा व्यक्त विचारों से पूर्णतः सहमत हैं।

हस्ता./  
सहायक वित्तीय सलाहकार (ए.जी.)

### रक्षा मंत्रालय (वित्त/ए.जी.)

संदर्भ : पिछली टिप्पणी।

हम पूर्ववर्ती टिप्पणी में रक्षा लेखा महानियंत्रक द्वारा यथा व्यक्त विचारों से सहमत हैं। सामने रखे ड्राफ्ट को रद्द माना जाएगा। कृपया देख लें।



रक्षा लेखा उप महानियंत्रक (लेखापरीक्षा)

कार्यालय, रक्षा लेखा महानियंत्रक, आर. के. पुरम

### थलसेना अनुदेश-1985

#### 44. त्रैमासिक लेखा परीक्षा बोर्ड

संदर्भ पैरा 835 थलसेना के लिए रक्षा सेवा विनियमावली, 1962

2. प्रत्येक तिमाही के अंत में रेजीमेन्टल निधियों और अन्य 'गैर-लोक' निधियों के सभी लेखे की लोक निधियां (अग्रदायों सहित) और रोकड़ शेषों की जांच और लेखापरीक्षा स्टेशन अथवा फार्मेशन लेखापरीक्षा बोर्डों द्वारा नीचे यथा उल्लिखित रूप से की जाएगी :-

(क) यूनिटों के लिए स्टेशन का ओ.सी. लेखापरीक्षा बोर्ड का गठन करेगा जिसमें विभिन्न यूनिटों के तीन अथवा ऐसी कम संख्या में वरिष्ठ अफसरगण जैसा कि एरिया कमांडर निर्देशित करें, सम्मिलित होंगे। आयुध अफसरगण (सिविलियन), सिविलियन तकनीकी अफसरगण (सिविलियन वर्कशाप सुपरिन्टेन्डेन्टगण और सिविलियन वर्कशाप अफसरगण श्रेणी-I और श्रेणी-II) भी बोर्ड के सदस्य होने के पात्र हैं। इस प्रकार गठित लेखापरीक्षा बोर्ड की अध्यक्षता ऐसे अफसरों द्वारा की जाएगी जो अग्रदाय धारण करने वाले अफसरों के रैंक से जूनियर नहीं होंगे। (टिप्पणी : सशस्त्र सेना मुख्यालय के सिविलियन स्टाफ अफसरगण बोर्ड के सदस्य होने के पात्र होंगे)। उस स्टेशन में स्थित यूनिटों के मामले में जहां एक ओ.सी. स्टेशन प्राधिकृत नहीं है (थलसेना विनियमावली, 1962 का पैरा 28 संदर्भित है), वहां त्रैमासिक लेखापरीक्षा बोर्ड का गठन उस फार्मेशन कमांडर द्वारा किया जाएगा जिसके प्रशासनिक नियंत्रण में यूनिट आती है।

(ख) संक्रियात्मक फार्मेशनों की यूनिटों के लिए फार्मेशन कमांडरों द्वारा त्रैमासिक लेखा परीक्षा बोर्ड का गठन किया जाएगा।

(ग) इसके अतिरिक्त ऐसी निधियों के लेखे की वार्षिक बाह्य लेखापरीक्षा रक्षा लेखा विभाग द्वारा की जाएगी जहां परिसम्पत्तियां रुपए 2 लाख और उससे अधिक की हैं।

(घ) लेखापरीक्षा बोर्डों के कार्यविवरणों और रक्षा लेखा विभाग की लेखापरीक्षा रिपोर्टों की जांच स्टेशन अथवा फार्मेशन कमांडरों द्वारा जांच की जाएगी, टिप्पणी की जाएगी और हस्ताक्षरित की जाएगी।

(ङ) इनका सार प्रशासनिक माध्यम में अगले उच्चतर फार्मेशन कमांडरों को सूचनार्थ भेजा जाएगा।

थलसेना अनुदेश 282/62 (यथा संशोधित) को एतद्वारा रद्द किया जाता है।

थलसेना के लिए विनियमावली, 1962 को यथा समय संशोधित किया जाएगा।

उप सचिव

मामला संख्या ए/15529/ए जी/पी एस 3(डी)/4572/85/डी/पे/सर्विसेस)

रक्षा मंत्रालय (वित्त) अं.रि. संख्या-1985 का 2161 - पी.डी.

## **Annexure – B**

### **Office of the CGDA, Ministry of Defence (Finance)**

Ministry of Defence (Finance) may kindly refer to Army Instruction 44 of 1985 (copy placed opposite) relating to annual external audit of the Regimental and other non-public fund accounts of Army units and formations by Defence Accounts Department. Prior to the issue of this Army Instruction, audit of the Regimental fund accounts of army unit and formations by the DAD was not mandatory and this was at that time governed by the provisions contained in Para 834 of the Defence Service Regulations for the Army 1962 under which the question of Audit of these accounts by DAD would arise only on the specific request from the Sub-Area/Area Command. With the issue of the above referred Army Instruction, the position has changed in that it is obligatory for the units and formations having assets worth Rs. 2 lakh or more in their regimental funds to have the annual external audit of their accounts conducted/carried out by the DAD. Accordingly, we have issued instructions to our Controllers to undertake annual external audit of these accounts.

2. We are unable to lay our hands of such parallel orders issued on the Navy and Air Force side for the annual external audit of Regimental fund and other non-public funds with assets exceeding Rs. 2 lakh of Naval and Air Force units and formations by the DAD. Recently, we have come across cases where the realisation from disposal of usufructs on Government land, cultivation of Government land etc. which should have been appropriately credited to the Government were not only not credited to the Government account but were wrongfully credited to the regimental funds of the units and formations. This is irregular in as much as the Government revenues have been diverted to private use. To cite a concrete example, a serious irregularity of this type involving a huge sum of Rs. 60.25 lakh has become the subject matter of an Audit Para and has been adversely commented upon by para 60 of C&AG Report for the period ending 31.03.1985. This irregularity could not also be detected in time in internal audit.

3. An examination of this specific case has revealed that had the regimental fund accounts of the Naval unit and formations been subjected to Audit by the DAD, this irregular diversion of Government revenues could have been detected and rectified in time. The fact remains that this huge amount has gone to the credit of private funds. To enable the DAD to undertake audit of such regimental fund accounts of the units and formations of Navy and Air Force, it is essential that formal Government orders are promulgated on the analogy of the Army authorising the DAD to undertake audit of these accounts. In this connection, we would suggest that appropriate Naval/Air Force instructions similar to A.I. 44 of 1985 may have to be got issued.

It is requested that the matter may please be examined on priority basis in consultation with Ministry of Defence and Naval/Air Headquarters and suitable Naval and Air Force instructions got issued urgently.

Sd/-

Dy. CGDA (AT)

To,

1. Director (Air)
2. Director (Navy)

U.O. Note.....dated 16.01.1989

Copy to:

D.S. (Air) : For urgent action.

D.S. (Navy)

Sd/-

Dy. CGDA (AT)

#### OFFICE OF THE CGDA, NEW DELHI – 66

1. AHQr. May refer Para 2 (c) of AI 44/85 regarding audit of regimental funds and non-public funds by the Quarterly Audit Board.
2. As the provision in Para 2 (c) of AI 44/85 was in conflict with the provisions in Para 834 DSR (1962) which allows audit of regimental funds by DAD only at the request of Div./Area/Bde/Sub Area Commander, the matter was reported to Ministry of Defence (Fin.) for suitable amendment to the DSR intimating that the action on Para 2 (c) of AI 44/85 has been pended till such time. It was further stated that in case we do not receive reply by end of April 1988 we shall have to ask CsDA to start audit in terms of AI 44/85. Since, no reply was received from Ministry of Defence (Fin.) on the subject, necessary instructions to CsDA for taking up the audit was issued under this office circular No. AT/VII/7209 dated 16.01.1989.
3. Certain CsDA have raised the point of doubt viz.
  - a. Whether, both the regimental public fund as well as regimental private fund shall be audited?
  - b. As to what should constitute assets over Rs. 2 lakh?
  - c. What would be the periodicity of the audit, whether one month detailed check be carried out annually as in case of Public Fund Accounts?
  - d. Who will provide the list of units/formations having regimental funds over Rs. 2 lakh?

We have examined the issue and are of the opinion that:

- a. The regimental public fund only should be taken up for external audit by us. Such audit shall disclose that the funds received from the public fund have been properly utilised. This is only possible when separate cash accounts for each of the regimental public fund and regimental non-public fund are maintained separately.
- b. One month's transactions in a year as in the case of public fund account should be audited in the regimental funds having assets more than Rs. 2 lakh in any month during the year. The amount of liquid cash and the investments should be taken into account in determining the value of assets. If these assets at any time exceed Rs. 2 lakh, the fund will become auditable.
- c. The list of units/formations holding assets over Rs. 2 lakh in regimental public fund accounts may be sent by Command HQrs to their CsDA.

5. AHQrs may please examine the above issues and confirm our views in Para 4 above to enable us to issue necessary instructions to the CsDA to take up the audit. AHQr are also requested to arrange to supply 15 copies of Publication 'Regimental Accounts – Indian Units' for use by the CsDA.

Sd/-

Addl. CGDA (AT) has seen.

For CGDA

To

Army HQrs AG's Branch

**OFFICE OF THE CGDA, NEW DELHI -66**

Reference preceding note and Army HQrs AG's Branch Note No. A/15529/AG/PS 3 (d) dated 27.07.1989.

2. The entire issue relating to issue of amendment to Para 2 (c) of Army Instruction 44/85 as also the need for the same has been examined by us again in the context of the development so far on the subject. Basically, the amendment to Para 2 (c) of Army Instruction was initiated by Army HQrs. On their own (note 155 ante) to bring the same in consonance with the provisions contained in Rule 834 DSR. We had also agreed to this amendment at that stage. The draft amendment to the army instruction has also been approved by the Ministry of Defence and also concurred by Ministry of Defence (Fin.).
3. Consequent on re-examination of the need for amendment to Para 2 (c) of army instruction ibid the following position emerges:

- a. Note 132, 135, 138 would indicate that the need for audit of these regimental funds by a body other than the units themselves seem to have been emphasised by the then COAS which has resulted in the external audit of these accounts being entrusted to the Defence Accounts Department at our suggestion which was also accepted by Army HQrs. Therefore, the departure from the provisions of Rule 834 DSR as provided for in the said Army Instruction is a conscious and deliberate decision. Therefore, the argument that the provisions of the Army Instruction should conform to Rule 834 of DSR may not be relevant nor it would be justified or necessary. On the contrary what is required, if at all, is an amendment to Rule 834 DSR to incorporate therein the changed position in this regard.
- b. In addition, certain case involving diversion of amounts realised from disposal of usufructs on Defence lands in occupation by Defence Services to the regimental funds (private funds) instead of to public funds also came to our notice. One such case involving an amount of Rs. 60 lakh in respect of Navy has already become a subject matter of audit vide Para 60 of C&AG Report 1986-87. In this connection, Ministry of Defence has already issued directions to remit this amount to Government accounts. Similar instances have also come to notice.
- c. Ministry of Defence would appreciate that the Controllers, as internal audit authorities may not normally be able to detect these cases unless the regimental funds are made subject to audit by them at least in respect of major units. It would also be appreciated that it is the function of internal audit to ensure that all Government revenue are realised correctly and timely and also credited to Government.
- d. It was in the context and background that our note dated 16.01.1989 (copy placed opposite) intimating our revised stand, that the amendment to army instruction need not be issued, was communicated. We had also requested Director Air, DFA (Navy) to cause corresponding orders to army instruction 44/85 issued on the Naval and Air Force side also.
4. In view of the above, we reiterate our views contained in our U.O. Note dated 16.01.1989 that the Army Instruction 44/85 as it stands at present needs no amendment. We also propose to issue instructions to Controllers to take up audit of regimental fund account. Accordingly Army HQrs may have to withdraw their letter A/15529/AG/PS 3 (b) dated 04.07.1989.

Addl. CGDA (Inspection) has seen the case.

Ministry of Defence (Fin.)

UO No. AT/VII/7209/Vol. VI dated 22.01.1990.

Sd/-  
Dy. CGDA (AT)

Copy to:

1. Director (Air)
2. DFA (Navy)
3. Director (Navy)
4. DS (Air)

} In continuation of our UO Note of even No. dated 16.01.1989.

} For information and urgent action with reference to our note dated 16.01.1989 (copy enclosed).

#### **MINISTRY OF DEFENCE (FINANCE/WORKS)**

We share the views of CGDA's office as expressed in Note 174.

Director (Fin/Navy) and Director (Fin/Air Force Orgn) may kindly see PSL 'X' of Para 3 of note ante for comments, whether action for extending the provisions of AI 44/85 regarding external audit by Defence Accounts Department of regimental or non-public funds to Navy and Air Force sides have been completed.

Thereafter the file may be sent to DFA (AG) for further consideration of Note 169.

Dir (Fin/Navy)

Dir (Fin/Air Force Orgn)

Sd/-

DFA (Works)

#### **MINISTRY OF DEFENCE (FINANCE/NAVY)**

Ref:- Preceding Note.

1. We also fully share and agree to the views of CGDA's Office.
2. We have taken up the matter with MOD regarding similar orders on Navy side as requested by CGDA. The same is being expedited again.
3. Further position will be intimated to CGDA in due course.

Dir (Fin./Air Force Orgn)

Sd/-

AFA (Navy)

#### **MINISTRY OF DEFENCE (FINANCE/AIR)**

Ref:- Preceding Note.

1. We fully agree to the views of CGDA expressed by him in Note ante.

Sd/-

AFA (Air)

## MINISTRY OF DEFENCE (FINANCE/AG)

Ref:- Preceding Note.

We agree to the views of CGDA expressed in Note ante. The draft letter opposite will be treated as cancelled. May also please see.

Sd/-

AFA (AG)

Dy. CGDA (AT)

O/o CGDA, New Delhi.

### ARMY INSTRUCTION – 1985

#### 44. Quarterly Audit Boards

Reference Para 835, Regulation for the Army, 1962.

2. At the end of each quarter, quarterly checking of public funds (including imprests) and cash balances and auditing of all the accounts of the regimental funds and other 'non-public' funds will be carried out by station or formation audit boards as indicated below:

- a. For units, the OC Station will convene the audit board consisting of three senior officers, of different units or such less number as the Area Commander may direct. Ordnance Officers (civilians), Civilian Technical Officers (Civilian Workshop Superintendents and Civilian Workshop Officers class I and Class II) are also eligible for membership of the Board. The audit boards so convened should be presided over by officers not junior in rank to the officers holding the imprests. (Note: civilian staff officers of Armed Forces HQrs will be eligible for membership of the board). In the case of units located in station where an OC station is not authorised (Para 28 of Regulations for the Army, 1962 refers), the Quarterly Audit Board will be convened by the Formation Commander within whose administrative control the unit falls.
- b. For units in operational formations, Quarterly Audit Boards will be convened by Formation Commanders.
- c. In addition, the accounts of such funds where the assets are Rs. 2 lakh and above, Annual External Audit by the Defence Accounts Department will be carried out.
- d. Proceedings of Audit Boards and Audit Reports of the Defence Accounts Department will be checked, commented upon and counter-signed by Station or Formation Commanders.

- e. A summary of these will be sent to the next higher formation commanders on the administrative channel for information.

AI 282/62 (as amended) is hereby cancelled.

The Regulation for the Army, 1962 will be amended in due course.

Dy. Secy.

**Case No. A/15529/AG/PS 3 (d)/4572/85/D (Pay/Services)**

**MoD (Fin.) UO No. 2161-PD of 1985.**

3. एक प्रधान नियंत्रक के अधीन सहायक लेखा अधिकारी के रूप में सेवारत श्री एक्स. वाई. जेड. और 30 अन्य सहायक लेखा अधिकारियों ने माननीय केन्द्रीय प्रशासनिक अधिकरण जयपुर में एक ओ.ए. संख्या 300/2014 फाइल की है जिसमें केन्द्रीय प्रशासनिक अधिकरण, इलाहाबाद ब्रांच द्वारा पारित दिनांक 24/01/2014 के आदेश का पालन करते हुए ओ.ए. संख्या 293/2009 के प्रार्थियों को परिशोधित वेतन नियम-2008 की शर्तों के अधीन वेतनमान रुपए 7500-12000 की दर पर प्रदान किए गए लाभों को विस्तारित किए जाने की प्रार्थना की गई है। दिनांक 03/12/2014 के आदेश को पारित करते समय माननीय केन्द्रीय प्रशासनिक अधिकरण जयपुर ने प्रत्यर्थियों (रिस्पान्डेन्ट्स) को निर्देशित किया है कि वे दिनांक 31/10/2006 को निर्णीत कनार्टक प्रदेश और अन्य बनाम सी. लूथरा के मामले में भारत के उच्चतम न्यायालय द्वारा पारित निर्णय और अधिकरणों की अन्य विभिन्न बेंचों के आदेशों के आलोक में ओ.ए. को अतिरिक्त प्रत्यावेदन के रूप में लेते हुए प्रार्थियों के मामले पर विचार करें और आदेश की प्रति की प्राप्ति के दो माह के भीतर तार्किक और सकारण आदेश (स्पीकिंग आर्डर) पारित करें।

मामले का परीक्षण करने पर यह देखा गया है कि प्रार्थियों ने अनुभाग अधिकारी (लेखा) से ग्रेड में पदोन्नति की प्रभावित तारीख से रुपए 7500-12000/- के पूर्व-परिशोधित वेतनमान में अपने वेतन के नियतन के लाभ को विस्तारित करने की प्रार्थना की है बजाए इसके कि ओ.ए. संख्या 293/2009 जिसके विरुद्ध विभाग द्वारा माननीय उच्च न्यायालय इलाहाबाद में एक रिट याचिका दायर की गई है, के प्रार्थियों को स्वीकृत अविद्यमान वेतनमान रुपए 6500-10500 में।

स्वयं को प्रशासन अनुभाग के एक अनुभाग अधिकारी (लेखा) के रूप में मानते हुए उपर्युक्त सूचनाओं और प्रभावित फाइल संख्या ए एन/1/ओ ए संख्या 300/2014/कैट, जयपुर के आधार पर रक्षा लेखा सहायक नियंत्रक (प्रशासन) द्वारा जारी किए जाने वाले एक सकारण आदेश (स्पीकिंग आर्डर) के मसौदे को तैयार करें।

3. Shri XYZ and 30 others serving as AAO under a Principal Controller filed OA No. 300/2014 in Hon'ble CAT Jaipur for extending the benefit of pay scale @ Rs. 7500-12000/- in terms of RPR 2008 granted to the applicants of OA No. 293/2009 in compliance of order dated 24.01.2014 passed by CAT Allahabad Bench. While passing order dated 03.12.2014, Hon'ble CAT Jaipur has directed the respondents to consider the case of the applicants taking the OA as additional representation in the light of decision passed by Supreme Court



of India in the case of State of Karnataka and Other Vs C. Lalitha decided on 31.10.2006 and orders of other different benches of Tribunals and pass reasoned and speaking order within two months of receipt of copy of order.

On examination of the case, it has been observed that the applicants have requested for extending the benefits of fixation of their pay in the pre-revised scale of Rs. 7500-12000/- w.e.f. date of promotion of SO (A) Grade instead of fixing their pay in non-existing pay scale of Rs. 6500-10500/- granted to the applicants of OA no. 293/2009 against which a Writ Petition has already been filed by the Department in Hon'ble High Court of Allahabad.

Assuming you as SO (A) of Administration Section, draft a speaking order from ACDA (AN), on the basis of the above information and operating file No. AN/1/OA No. 300/2014/CAT Jaipur.

4. क्षेत्रीय स्पोर्ट्स बोर्ड, कार्मिक एवं प्रशिक्षण विभाग भारत सरकार, कोलकाता ने अपने पत्रांक आर एस बी/स्पोर्ट्स/2014-15 दिनांक 31/10/2014 के द्वारा यह सूचित किया है कि श्री एक्स, वरिष्ठ लेखा परीक्षक को गांधीनगर, गुजरात में आयोजित होने वाले खेल इवेंट अर्थात् अखिल भारतीय सिविल सेवा टूर्नामेन्ट 2014-15 में भाग लेने वाली टीम के लिए कोच-सह मैनेजर के रूप में चयनित किया गया है।

एस.आर.-34 के नीचे भारत सरकार निर्णय संख्या 03 के अनुसार भारत के भीतर राष्ट्रीय/अंतरराष्ट्रीय महत्व के खेलकूद इवेंटों में भाग लेने के लिए चुने गए केन्द्रीय सरकार के कर्मचारियों को रेलगाड़ी से प्रथम श्रेणी में यात्रा करने की अनुमति दी जा सकती है। यह निर्णय आगे यह भी प्रावधान करता है कि केन्द्रीय सिविल स्पोर्ट्स बोर्ड के द्वारा आयोजित टूर्नामेन्टों को राष्ट्रीय महत्व के इवेंटों के रूप में मान्यता प्रदान की गई है।

डी.ओ.पी. और टी. कार्यालय ज्ञापन संख्या 6/1/85 स्टैबलिशमेन्ट (पे-1) दिनांक 07/11/1988 के अनुसार राष्ट्रीय/अन्तरराष्ट्रीय महत्व के इवेंटों में भाग लेने के लिए फेडरेशन द्वारा नियम के अधीन अनुमोदित मैनेजर/कोच/मैसेजर्स/डाक्टरों को, वही समान सुविधाओं की अनुमति दी जा सकती है जो स्पोर्ट्स व्यक्तियों को उपलब्ध है।

इसके अतिरिक्त परिशिष्ट-III (स्पेशल सी.एल.) का पैरा 3 (10) यह प्रावधान करता है कि (राष्ट्रीय/अंतरराष्ट्रीय इवेंटों) के स्पोर्टिंग इवेंटों में भाग लेने वाले सरकारी कर्मचारी द्वारा व्यतीत किए गए समय अर्थात् इवेंटों के वास्तविक दिवस और ऐसे टूर्नामेन्टों के लिए जाने और लौटने की यात्रा को ड्यूटी के रूप में माना जा सकता है।

उपर्युक्त प्रभावित फाइल संख्या टी/101/जन. इस्टेट को देखते हुए श्री एक्स को संचलन और यात्रा भत्ता/दैनिक भत्ता की स्वीकृति के लिए अनुमोदनार्थ एक कार्यालय टिप्पणी प्रस्तुत करें, साथ ही यह भी ध्यान रखा जाए कि उसे इस उद्देश्य के लिए पहले ही विशेष आकस्मिक छुट्टी स्वीकृत की गई थी।

4. Regional Sports Board, Department of Personnel & Training, Government of India, Kolkatta vide its letter No. RSB/sports/2014-15 dated 31.10.2014 has intimated that Shri X,

Sr. Auditor has been selected as coach-cum-manager for the team participating in sports event i.e. All India Civil Services Tournament 2014-15 to be held at Gandhinagar, Gujarat.

As per Government of India Decision No. 03 below SR 34 Central Government employees selected for participating in sports events of National/International Importance within India may be allowed to travel in first class by train. The said decision further provides that tournaments conducted by Central Civil Services Sports Board are recognised as events of national importance.

As per DOP&T OM No. 6/1/85-Estt. (Pay-1) dated 07.11.1988, manager/coach/massagers/doctors approved by the Federation under rules for participating events of national/international importance may be allowed same facilities available to sports persons.

Further, Para 3 (10) of Appendix-III (Special CL), provides that time spent by the Government servant (participating in sporting events of national/international events) i.e. actual days of events and travelling to and from such tournaments may be treated as duty.

In view of the above, operating file No. T/101/Gen Estt., put up an office note for approval of move and sanction of TA/DA to Shri X, also keeping note that he had already been sanctioned special CL for this purpose.

5. एक नियंत्रक कार्यालय द्वारा यह देखा गया है कि उप कार्यालयों में तैनात स्टाफ के संबंध में विलंब से उपस्थिति को माफ किए जाने के मामलों को मुख्य कार्यालय को संदर्भित किया जाता है। कुछ उप कार्यालयों ने संबंधित प्रभारी अधिकारियों द्वारा भी विलम्ब को माफ किए जाने की शक्ति का उपयोग करने के संबंध में संदेह प्रकट किया है।

इस संबंध में कार्यालय नियम पुस्तक के पैरा 263 और 264 में विस्तृत मार्गदर्शी सिद्धांत निहित हैं। उसमें निहित प्रावधानों के अनुसार नियंत्रक के मुख्य कार्यालय के अनुभागों के वर्ग अधिकारीगण अपने अधीन कार्यरत स्टाफ के संबंध में ऐसी शक्तियों का उपयोग करते हैं। चूंकि छोटे कार्यालय के प्रमुख रक्षा लेखा संयुक्त नियंत्रक/रक्षा लेखा उपनियंत्रक/रक्षा लेखा सहायक नियंत्रक/वरिष्ठ लेखा अधिकारी/लेखा अधिकारी होते हैं, अतः विलम्ब से उपस्थिति को माफ करने की शक्ति का उपयोग संबंधित प्रभारी अधिकारियों द्वारा किया जा सकता है, जो कार्यालय नियम पुस्तक भाग-I के पैरा 263 और 264 के प्रावधानों की शर्तों के अधीन होगा।

स्वयं को मुख्य कार्यालय के प्रशासन अनुभाग के अनुभाग अधिकारी (लेखा) के रूप में मानते हुए रक्षा लेखा उप नियंत्रक (प्रशासन) की ओर जारी किए जाने वाले एक परिपत्र का मसौदा तैयार करें जिसे सभी उप-कार्यालयों को परिचालित किया जाना है, जिसमें उपर्युक्त तथ्यों को लाया जाए और उन्हें यह भी निर्देश दिया जाए कि वे अगले माह के प्रथम सप्ताह के अंत में उस पर एक मासिक रिपोर्ट प्रस्तुत करें।

5. It has been observed by a Controller Office that cases of condonation of late attendance in respect of staff posted in sub-offices are being referred to Main Office. Some

of the sub-offices have raised doubt also regarding exercising power of condonation of delay by the concerned Officers-in-Charge also.

Para 263 and 264 of Office Manual Part I contains detailed guidelines in this regard. In accordance with the provisions contained therein, GOs of the sections of the Controllers' Main Office are exercising such power in respect of staff serving under them. Since, the small sub-offices are headed by JCDA/DCDA/ACDA/Sr. AO/AO, power to condone late attendance can be exercised by the respective O I/Cs also subject to provision of Para 263 and 264 of OM Part-I.

Assuming yourself to be SO (A) of Administration Section of Main Office, draft a circular on behalf of the DCDA (AN) to be circulated to all sub-offices bringing the above facts with direction to them to furnish a monthly report thereon by the end of the first week of the following month.

6. रक्षा लेखा महानियंत्रक के कार्यालय ने रक्षा मंत्रालय के एकीकृत मुख्यालय से एक नौसेना डिटेचमेन्ट पीक्यूआर द्वारा रखे गए अग्रदाय को रुपए 15000 से बढ़ाकर रुपए 75,000 किए जाने के संबंध में एक प्रस्ताव प्राप्त किया है। प्रस्ताव को नौसेना अनुदेश 1/एस/2006 के क्रमांक 41 के अधीन प्रस्तावित किया गया है। प्रस्ताव पर प्रारम्भ में एकीकृत वित्तीय सलाहकार (नौसेना) द्वारा विचार किया गया था जिन्होंने इस पर सहमति नहीं प्रदान की है क्योंकि यह नौसेना अनुदेश 1/एस/2006 के अधीन कवर नहीं होता है। नौसेना मुख्यालय ने एकीकृत वित्तीय सलाहकार (नौसेना) द्वारा ली गई स्थिति पर एक स्पष्टीकरण की मांग की है।

रक्षा लेखा महानियंत्रक के कार्यालय के संबंधित अनुभाग अधिकारी की हैसियत से आपके द्वारा प्रस्ताव का परीक्षण किया गया है और यह नोट किया गया है कि एकीकृत वित्तीय सलाहकार द्वारा ली गई स्थिति सही है। नौसेना अनुदेश 1/एस/2006 की क्रम संख्या 41 के अधीन वाइस चीफ आफ नैवल स्टाफ को रुपए 1 लाख तक के अग्रदाय की स्वीकृति की शक्तियां प्रदान की गई हैं जहां केवल छोटे मोटे भंडारों, मरम्मतों, आकस्मिक व्यय और डाक प्रभार को प्राप्त करने के लिए प्रायः होने वाली आवश्यकता विद्यमान है। जबकि अग्रदाय को बढ़ाने के लिए वर्तमान प्रस्ताव यूनिटों द्वारा छुट्टी पर वेतन के अग्रिम और यात्रा भत्ता/दैनिक भत्ता और विविध भुगतानों आदि को भी करने के लिए उसे समर्थ बनाने के लिए किया गया है। विद्यमान नियमों के अनुसार ऐसे भुगतान निकटतम नौसेना स्थापना के रोकड़ समनुदेशन से किया जाना है।

तदनुसार प्रस्ताव पर आपके द्वारा किए गए परीक्षण के आधार पर वरिष्ठ रक्षा लेखा सहायक महानियंत्रक (लेखा परीक्षा) के द्वारा जारी किए जाने वाले और प्रधान निदेशक वेतन और भत्ते (पी.डी.पी.ए.), नौसेना मुख्यालय को संबोधित एक अनौपचारिक टिप्पणी का मसौदा तैयार करें। अनौपचारिक टिप्पणी में कृपया नौसेना अनुदेश 1/एस/2006 के प्रावधानों का उल्लेख करें, एकीकृत वित्तीय सलाहकार (नौसेना) द्वारा ली गई स्थिति (स्टैंड) पर अपनी टिप्पणी करें और प्रस्ताव पर समुचित संस्तुति दें।

6. The CGDA Office is in receipt of a proposal from the Integrated HQrs. of Ministry of Defence for enhancement of imprest held by a Naval Detachment PQR, from Rs. 15000/- to Rs. 75000/-. The proposal has been moved under Serial No. 41 of Naval Instruction (NI) 1/S/2006. The proposal has been initially considered by the IFA (Navy) who has not

○ concurred to it as it is not covered under the NI 1/S/2006. Naval HQrs. have sought a clarification on the stand taken by IFA (Navy).

In the capacity of Section Officer in the concerned section of the CGDA's Office, the proposal has been examined by you and noted that the stand taken by the IFA (Navy) is correct. Under Serial No. 41 of NI 1/S/2006 powers have been delegated to Vice Chief of Naval Staff for sanction of imprest upto Rs. 1 lakh where frequent requirement exist for procurement of petty stores, repairs, contingent and postal charges only. Whereas, the present proposal for enhancement of the imprest has been made to enable the unit to also make payment of advance of pay on leave and TA/DA and miscellaneous payments etc. As per extant rules, such payments are to be made out of the cash assignment of the nearest naval establishment.

Accordingly, based on your examination of the proposal, prepare a draft UO Note from Sr. ACGDA (AT) to Principal Director, Pay & Allowances (PD PA), Naval HQrs. In the UO Note please also bring out the provision of NI 1/S/2006, your comments upon the stand taken by the IFA (Navy) and give suitable recommendations on the proposal.

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रक्षा लेखा विभाग  
DEFENCE ACCOUNTS DEPARTMENT

**FEBRUARY**  
661  
**2015**

अधीनस्थ लेखा सेवा परीक्षा—भाग II  
S.A.S. EXAMINATION – PART II

फरवरी / FEBRUARY 2015

प्रश्न पत्र IX – सैद्धांतिक भाग  
PAPER IX – THEORY PORTION

विषय : इलैक्ट्रॉनिक आंकड़ा संसाधन के मूल सिद्धान्त  
SUBJECT: FUNDAMENTALS OF ELECTRONIC DATA PROCESSING

अनुमत्य समय/ Time Allowed: 1 1/2 घंटे/ Hours

अधिकतम अंक/ Max. Marks: 60

टिप्पणियां/Notes:

- 1 यह केवल एक अर्हता प्राप्त करने वाला प्रश्न पत्र है। इस प्रश्न पत्र में प्राप्त अंकों को न तो कुल अंकों में गिना जाएगा और न ही अन्य प्रश्न-पत्रों में प्राप्त कुल अंकों के साथ जोड़ा जाएगा। प्रश्न-पत्र में दो भाग हैं – सैद्धांतिक भाग और व्यावहारिक भाग।

This is a qualifying paper only. Marks secured in this paper will neither be counted in the aggregate marks nor will be added in total marks secured in other papers. The paper has two parts – Theory portion and Practical portion

2. अभ्यर्थियों को इस भाग से 8 प्रश्नों में से 6 प्रश्नों का उत्तर देना है। प्रत्येक प्रश्न के 10 अंक होंगे। सभी उत्तर सुस्पष्ट और संक्षिप्त होने चाहिए।

Candidates are to answer 6 questions out of 8 questions from this portion. Each question will carry 10 marks. All answer should be specific and concise.

3. व्यावहारिक भाग के लिए प्रश्न-पत्र अलग हैं। तथापि प्रश्न-पत्र के अंकों की संगणना करते समय सैद्धांतिक भाग में प्राप्त अंकों को एक साथ जोड़ दिया जाएगा।

Question Paper for Practical portion is separate. However, while computing marks for the paper, the marks obtained in Theory portion shall be combined together.

4. इस भाग से अर्हता प्राप्त करने के लिए अभ्यर्थियों को 24 अंक प्राप्त करने चाहिए

Candidates are to secure 24 marks to qualify from this portion.

1. कृपया निम्नलिखित प्रश्नों का उत्तर दीजिए:

Please answer the following questions:

(क) एक कम्प्यूटर डेटाबेस किसे कहते हैं? किन्हीं दो लोकप्रिय डेटाबेसों का नाम बताएं।

(a) What is a computer database? Name any two popular databases. (6 marks)

(ख) आपरेटिंग प्रणाली किसे कहते हैं? किन्हीं दो लोकप्रिय आपरेटिंग प्रणालियों का नाम बताएं। मोबाइलों में भी एक आपरेटिंग प्रणाली होती है। ऐसी कम से कम एक आपरेटिंग प्रणाली का नाम बताएं।

(b) What is an operating system (OS)? Name any two popular operating systems. Mobiles also have an operating system, name at least one such OS.

(4 marks)

2. कृपया निम्नलिखित का उत्तर दीजिए:

Please answer the following:

(क) कम्प्यूटर वायरस किसे कहते हैं? यह वायरस किस प्रकार की हानियां कर सकते हैं?

(a) What is a computer virus? What kind of damages can viruses do? (3 marks)

(ख) कार्यालय में अपनी प्रणालियों को कम्प्यूटर वायरसों से रक्षा करने के लिए कौन कौन से कदम उठाए जाने अपेक्षित हैं?

(b) What steps are required to protect our systems in the office from computer viruses? (3 marks)

(ग) डाटा एन्क्रिप्शन किसे कहते हैं?

(c) What is data encryption? (2 marks)

(घ) एक डिजिटल हस्ताक्षर किसे कहते हैं?

(d) What is a digital signature? (2 marks)

3. (क) ओपन सोर्स साफ्टवेयर का क्या अर्थ है? कुछ ओपेन सोर्स साफ्टवेयर का नाम बताएं।

(a) What is meant by open source software? Name a few open source software? (5 marks)

(ख) बैक-अप का क्या अर्थ है? यदि बैक-अप नियमित रूप से नहीं लिया जाता है तो क्या घटित होता है?

(b) What is meant by Back-up? What happens if proper backup is not taken regularly? (5 marks)

4. कृपया निम्नलिखित सभी का उत्तर दीजिए :

Please answer all the following:

(क) डाटा विश्लेषण (एनालिसिस) का क्या अर्थ है? और इसमें क्या निहित होता है?

(a) What is meant by data analysis and what does it involve? (5 marks)

(ख) मशीन भाषा (लैंगुएज) और असेम्बली भाषा का क्या अर्थ है?

(b) What is meant by machine language and assembly language? (5 marks)

5. कृपया निम्नलिखित का उत्तर दीजिए :

Please answer all the following:

(क) एक कम्प्यूटर नेटवर्क किसे कहते हैं?

(a) What is a computer network? (4 Marks)

(ख) लैन (एल.ए.एन.) और वैन (डब्ल्यू.ए.एन.) से क्या अर्थ है?

(b) What is meant by LAN and WAN? (3 marks)

(ग) वायर्ड नेटवर्क और वायरलेस नेटवर्क के बीच क्या अंतर है?

(c) What is the difference between wired network and wireless network? (3 marks)

6. (क) एक मॉडेम किसे कहते हैं?

- (a) What is a modem? (5 marks)
- (ख) एम बी पी एस का क्या अर्थ है?
- (b) What is meant by Mbps? (5 marks)
7. (क) एक कम्प्यूटर स्क्रीन में पिक्सेल्स क्या होते हैं? इसका क्या महत्व है?
- (a) What are PIXELs on a computer screen? What is its importance? (5 marks)
- (ख) क्या उन सभी डाक्यूमेंटों को खोजना संभव है जिसमें एक विशिष्ट शब्द निहित है? एक विन्डोज़ कम्प्यूटर में इसे किस प्रकार किया जाता है?
- (b) Is it possible to search all the documents which contain a particular word? How is it done on a windows computer? (5 marks)
8. कृपया निम्नलिखित का उत्तर दीजिए :  
Please answer all the following:
- (क) मैक किसे कहते हैं? इसका उपयोग किसलिए किया जाता है?
- (a) What is a Mac? What is it used for? (2 marks)
- (ख) हमें कम्प्यूटर को मेन्स से न बंद करके केवल शट-डाउन क्रियाविधि/कमांड का उपयोग करते हुए ही बंद करना चाहिए? इसके क्या परिणाम होते हैं?
- (b) Why should we turn off the computer only using shut-down procedure/command and not switch off from the mains? What are the consequences? (2 marks)
- (ग) कम्प्यूटर कभी कभी हैंग क्यों हो जाता है? इसका क्या उपचार है?
- (c) What does a computer hang sometimes? What is remedy? (1 marks)
- (घ) एक यू.पी.एस. किसे कहते हैं और इसका उपयोग किसलिए किया जाता है?
- (d) What is a UPS, and what is it used for? (2 marks)
- (ङ) एक यू.एस.बी. ड्राइव किसे कहते हैं? कम्प्यूटर से यू.एस.बी. को निकालने की क्या क्रियाविधि है?
- (e) What is a USB drive? What is the procedure of removing a USB from the computer? (3 marks)

रक्षा लेखा विभाग  
DEFENCE ACCOUNTS DEPARTMENT

अधीनस्थ लेखा सेवा परीक्षा-भाग II  
S.A.S. EXAMINATION – PART II

फरवरी / FEBRUARY 2015

**FEBRUARY**  
**2015**

प्रश्न पत्र IX – व्यवहारिक भाग (प्रथम बैच)  
PAPER IX – PRACTICAL (FIRST BATCH)

विषय : इलेक्ट्रॉनिक आंकड़ा संसाधन के मूल सिद्धांत  
SUBJECT: FUNDAMENTALS OF ELECTRONIC DATA PROCESSING

अनुमत्य समय/ Time Allowed: 1½ घंटे/ Hours

अधिकतम अंक/ Max. Marks: 40

टिप्पणियां/Notes:

1. यह प्रश्न पत्र IX का व्यावहारिक भाग है।

This is a PRACTICAL PORTION of Paper IX.

2. किन्हीं दो प्रश्नों का उत्तर दीजिए। प्रत्येक प्रश्न 20 अंकों का है। इस भाग से अर्हता प्राप्त करने के लिए 16 अंक प्राप्त किए जाने चाहिए। व्यावहारिक प्रश्न पत्र में प्राप्त किए गए अंकों का प्रश्न पत्र के सैद्धांतिक भाग में जोड़ा जाएगा।

Answer any two questions. Each question carries 20 marks. Candidates are to secure 16 marks to qualify from this portion. Marks secured in Practical Portion shall be added in Theory portion of the Paper.

3. आपको दी गई सी डी के लेबल पर अपना रोल नंबर प्रविष्ट कीजिए। इस परीक्षा के एक भाग के रूप में आपके द्वारा बनाई गई सभी फाइलों को निम्नलिखित रीति से आपको प्रदान की गई सी डी में अवश्य ही कॉपी किया जाना चाहिए। :

Enter ROLL NUMBER ON THE LABEL OF THE CD given to you. All files created by you as part of this examination must be copied on the CD provided in the following manner:

- एक फोल्डर नाम के रूप में अपने रोल नंबर के साथ एक मेन फोल्डर बनाइए।
- Create a MAIN FOLDER with your ROLL NUMBER as the folder name.
- प्रश्न 1, प्रश्न 2, प्रश्न 3 के यथा नामों के साथ मेन फोल्डर के भीतर तीन फोल्डर बनाएं। प्रश्न में दिए अनुसार सभी उत्तरों की संबंधित फाइल में फाइलों के नामों के साथ सेव किया जाना चाहिए। एक फोल्डर खाली रहेगा क्योंकि अभ्यर्थी को तीन प्रश्नों में से दो प्रश्नों का उत्तर देना है।
- Create three folders within the Main Folder with the name as Q 1, Q2, and Q 3. All answers must be saved in the respective folders with the files names as given in the question. One folder would remain blank as candidate has to answer only two of the three questions.

4. आपको प्रदान की गई उत्तर पुस्तिका में अपना रोल नंबर, आपके द्वारा हल किए गए प्रश्नों और उपर्युक्त वर्णित सी डी में आपके द्वारा कॉपी की गई फाइलों के नाम लिखें। फाइल के नाम का उल्लेख अवश्य ही प्रश्न-वार किया जाना चाहिए।



On the Answer Book supplied to each candidate, write ROLL NUMBER, Questions answered and names of the files copied in the CD mentioned above. The name of the file must be indicated question wise.

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1. एक वर्ड डॉक्यूमेंट में निम्नलिखित टेक्स्ट को टाइप करें।

Type the following text in a word document.

**Countries most likely to survive climate change**

Para 1: As the effects of climate change become more and more and while many countries are ignoring its ill effects and not doing much to mitigate the risks, researchers are trying to figure out who is most at risk as things get inevitably worse.

Para 2: For this purpose, a team at the researchers in the created an index based on data collected since 1995 measuring 192 UN countries according to two variables - vulnerability to the effects of climate change and readiness to adapt.

Para 3: The study shows many countries in Africa and Asia exhibit a dangerous combination of high vulnerability and low readiness.

Here's the list of top 10 countries

- i. *New Zealand*
- ii. *Sweden*
- iii. *Finland*
- iv. *Denmark*
- v. *Australia*
- vi. *United Kingdom*
- vii. *United States*
- viii. *Germany*
- ix. *Iceland*

अब उपर्युक्त टाइप किए गए टेक्स्ट में निम्नलिखित को लागू करें :

Now Apply the following to the typed text above:

- i. शीर्षक टाइम्स न्यू रोमन 18 प्वाइन्ड्स, बोल्ड, अंडरलाइन्ड और सेन्टर्ड होना चाहिए।
- i. Heading should be Times New roman 18 points, Bold, Underlined and Centered.
- ii. सभी पैराग्राफ पूर्णरूप से न्यायोचित होना चाहिए।
- ii. All paragraphs should be fully justified.
- iii. राष्ट्रों का नाम इटैलिक में होना चाहिए।
- iii. Countries name should be italicized.
- iv. डॉक्यूमेंट 1.5 लाइन स्पेसिंग में होना चाहिए।
- iv. The document should be on 1.5 line spacing.
- v. हेडर को टेक्स्ट "क्लाइमेट चेंज" के साथ क्रिएट करें।
- v. Create header with text "climate change".

- vi. ऊपर दाहिनी ओर पृष्ठ संख्या अंकित करें।
- vi. Insert page number at top right.
- vii. डाक्यूमेन्ट ए 4 साइज के कागज पर 1.25", 1.25", 1" और 1" बाएं, दायें, ऊपर और नीचे मार्जिनों के साथ सेट किया जाना चाहिए।
- vii. The document should be set on an A4 size paper with 1.25", 1.25", 1" and 1" Left, Right, Top and Bottom margins.
- viii. डाक्यूमेन्ट को "एन्सर 1. डाक" के रूप में सेव करें।
- viii. Save the document as "answer1.doc".

2. निम्नलिखित डाटा का उपयोग करते हुए एक प्रजेन्टेशन तैयार करें :

क्रम संख्या	राष्ट्र	संवेदनशीलता (वल्नेरेबिलिटी) तालिका (इन्डेक्स)
1	आस्ट्रेलिया	.187
2	कनाडा	.200
3	भारत	.414
4	सेमालिया	.613

Prepare a presentation utilizing the following data:

SNo	Country	Vulnerability Index
1	Australia	.187
2	Canada	.200
3	India	.414
4	Somalia	.613

- i. प्रजेन्टेशन का शीर्षक "वल्नेरेबिलिटी रैंकिंग" होना चाहिए।
- i. The title of presentation should be "Vulnerability Ranking"
- ii. दूसरा स्लाइड उपर्युक्त दर्शाए गए टेबल के साथ होना चाहिए।
- ii. Second slide should carry the table as depicted above.
- iii. तीसरे, स्लाइड में एक बार डाइग्राम टेबिल को दर्शाते हुए होना चाहिए, एक्स-एक्सिस राष्ट्र का नाम होना चाहिए और वाई-एक्सिस इन्डेक्स संख्या होनी चाहिए। इन्डेक्स संख्या के दशमलव की अनदेखी की जा सकती है।
- iii. Third slide should have a bar diagram reflecting the table x-axis should be country name and y-axis should be the index number. Decimal of the index number can be ignored.
- iv. प्रजेन्टेशन में एक मोहक (सूदिंग) डिजाइन का उपयोग करें।
- iv. Apply a soothing design to the presentation.
- v. एक स्लाइड "थैंक यू" क्रिएट करें।
- v. Create a slide "Thank You".
- vi. प्रजेन्टेशन को "एन्सर 2 पीपीटी" के रूप में सेव करें।
- vi. Save the presentation as "Answer2.ppt".

3. एक्सेल स्प्रेड शीट में निम्नलिखित टेबल क्रिएट करें :

नाम	अंक		मूल्य
अवी	90	न्यूनतम अंक	
शाम	67	अधिकतम अंक	
रवि	75	औसत अंक	
कुमार	88	कुल अंक	
राशि	44		

Create the following table in the Excel Spread Sheet:

Name	Marks		Value
Avi	90	Minimum Marks	
Sham	67	Maximum Marks	
Ravi	75	Average Marks	
Kumar	88	Total Marks	
Rashi	44		

निम्नलिखित करें :

Do the following:

- प्रथम पंक्ति में पीले को हाईलाइट करें। फांट को 16 प्वाइन्ड्स एरियल के साथ बोल्ड करें।
- Highlight the first row in yellow. Make the font bold with 16 pts Arial.
- न्यूनतम अंकों के मूल्य का आकलन मिन फंक्शन का उपयोग करते हुए किया जाना चाहिए।
- Minimum Marks value has to be calculated using the MIN function.
- अधिकतम अंकों के मूल्य का आकलन मैक्स फंक्शन का उपयोग करते हुए किया जाना चाहिए।
- Maximum Marks value has to be calculated using the MAX function.
- औसत अंकों का आकलन एवरेज फंक्शन का उपयोग करते हुए किया जाना है।
- Average Marks is to be calculated using AVERAGE function.
- कुल अंकों का आकलन सम फंक्शन का उपयोग करते हुए किया जाना है।
- Total Marks is to be calculated using the SUM function.
- फाइल को "एन्सर 3. एक्सिस" के रूप में सेव करें।
- Save file as "answer3.xls".

**टिपणी :** परिणाम निकालने के लिए आपके द्वारा फार्मूला बार और सेल नंबरों का उपयोग किया जाना होगा। बिना फार्मूला के जांचें-पड़तालें सीधे इनपुट के लिए कोई अंक नहीं प्रदान किया जाएगा।

**Note:** You have to use the formula bar and cell numbers for arriving at the result. No marks will be given for direct input without going through formula.

रक्षा लेखा विभाग  
DEFENCE ACCOUNTS DEPARTMENT

अधीनस्थ लेखा सेवा परीक्षा-भाग II  
S.A.S. EXAMINATION – PART II

फरवरी /FEBRUARY 2015

**FEBRUARY**  
194  
**2015**

प्रश्न पत्र IX – व्यवहारिक भाग (द्वितीय बैच)  
PAPER IX –PRACTICAL PORTION (SECOND BATCH)

विषय : इलेक्ट्रॉनिक आंकड़ा संसाधन के मूल सिद्धांत  
SUBJECT: FUNDAMENTALS OF ELECTRONIC DATA PROCESSING

अनुमत्य समय/ Time Allowed: 1½ घंटे/ Hours

अधिकतम अंक/ Max. Marks: 40

टिप्पणियां/Notes:

1. यह प्रश्न पत्र IX का व्यावहारिक भाग है।

This is a PRACTICAL PORTION of Paper IX.

2. किन्हीं दो प्रश्नों का उत्तर दीजिए। प्रत्येक प्रश्न 20 अंकों का है। इस भाग से अर्हता प्राप्त करने के लिए 16 अंक प्राप्त किए जाने चाहिए। व्यावहारिक प्रश्न पत्र में प्राप्त किए गए अंकों का प्रश्न पत्र के सैद्धांतिक भाग में जोड़ा जाएगा।

Answer any two questions. Each question carries 20 marks. Candidates are to secure 16 marks to qualify from this portion. Marks secured in Practical Portion shall be added in Theory portion of the Paper.

3. आपको दी गई सी डी के लेबल पर अपना रोल नंबर प्रविष्ट कीजिए। इस परीक्षा के एक भाग के रूप में आपके द्वारा बनाई गई सभी फाइलों को निम्नलिखित रीति से आपको प्रदान की गई सी डी में अवश्य ही कॉपी किया जाना चाहिए। :

Enter ROLL NUMBER ON THE LABEL OF THE CD given to you. All files created by you as part of this examination must be copied on the CD provided in the following manner:

- एक फोल्डर नाम के रूप में अपने रोल नंबर के साथ एक मेन फोल्डर बनाइए।
  - Create a MAIN FOLDER with your ROLL NUMBER as the folder name.
  - प्रश्न 1, प्रश्न 2, प्रश्न 3 के यथा नामों के साथ मेन फोल्डर के भीतर तीन फोल्डर बनाएं। प्रश्न में दिए अनुसार सभी उत्तरों की संबंधित फाइल में फाइलों के नामों के साथ सेव किया जाना चाहिए। एक फोल्डर खाली रहेगा क्योंकि अभ्यर्थी को तीन प्रश्नों में से दो प्रश्नों का उत्तर देना है।
  - Create three folders within the Main Folder with the name as Q 1, Q2, and Q 3. All answers must be saved in the respective folders with the files names as given in the question. One folder would remain blank as candidate has to answer only two of the three questions.
4. आपको प्रदान की गई उत्तर पुस्तिका में अपना रोल नंबर, आपके द्वारा हल किए गए प्रश्नों और उपर्युक्त वर्णित सी डी में आपके द्वारा कॉपी की गई फाइलों के नाम लिखें। फाइल के नाम का उल्लेख अवश्य ही प्रश्न-वार किया जाना चाहिए।

On the Answer Book supplied to each candidate, write ROLL NUMBER, Question answered and names of the files copied in the CD mentioned above. The name of the file must be indicated question wise.

1. एक वर्ड डाक्यूमेन्ट में निम्नलिखित टेक्स्ट को टाइप करें :  
Type the following text in a word document.

**Punching Medium and its elements**

1. The basic document that goes into the compilation of accounts is called the Punching Medium (PM). It is the most elementary document prepared in the DAD offices that goes into the preparation of the accounts for the Defence Services. It contains information relating to Month, CDA (code) booking the transaction, classification code head, class of voucher, serial number of the voucher, whether a Receipt or a Charge and the amount.
2. The various class of vouchers and the respective code numbers assigned to them are as under:
3. Class 1- Cash vouchers.
4. Class 2 - Transfer entries
5. Class 3 - Civil inter-departmental schedules
6. Class 4 - Abstract of receipts and charges
7. Class 5 - Cash accounts
8. Class 6 - Railway bills
9. Class 8 - Defence inter-departmental schedules
10. Class 9 - MES bills paid by main office

अब उपर्युक्त टाइप किए गए टेक्स्ट में निम्नलिखित को लागू करें :

Now Apply the following to the typed text above:

- i. शीर्षक टाइम्स न्यू रोमन 18 प्वाइन्ट्स, बोल्ड, अंडरलाइन्ड और सेन्टर्ड होना चाहिए।
- i. Heading should be Times New roman 18 points, Bold, Underlined and Centered.
- ii. सभी पैराग्राफ पूर्णरूप से न्यायोचित होना चाहिए।
- ii. All paragraphs should be fully justified.
- iii. बाई ओर "पचिंग मीडियम" टेक्स्ट के साथ एक हेडर सन्निविष्ट करें।
- iii. Insert a header with text " Punching Medium" in the left side.
- iv. सभी श्रेणी 1 – श्रेणी 9 शीर्षकों को बोल्ड में मार्क करें।
- iv. Mark in bold all the Class 1- Class 9 titles.
- v. डाक्यूमेन्ट 1.5 लाइन स्पेसिंग में होना चाहिए।
- v. The document should be on 1.5 line spacing
- vi. डाक्यूमेन्ट ए 4 साइज के कागज पर 1.25", 1.25", 1" और 1" बाएं, दाएं, ऊपर और नीचे मार्जिनों के साथ सेट किया जाना चाहिए।
- vi. The document should be set on an A4 size paper with 1.25",1.25",1" and 1" Left, Right, Top and Bottom margins.

vii. डाक्यूमेन्ट को 'एन्सर 1' के रूप में सेव करें।

vii. Save the document as "answer1.doc".

2. निम्नलिखित डाटा का उपयोग करते हुए प्रेजेंटेशन तैयार करें :

क्रम संख्या	संकलन रिपोर्ट
1	आल इंडिया प्रिंटेड कम्पाइलेशन
2	कन्सोलिडेटेड आर डी आर
3	एनालिसिस
4	कमांडवार रिपोर्ट
5	डाइरेक्टरेट वार रिपोर्ट
6	चार्ज्ड एक्सपेंडीचर रिपोर्ट
7	फिक्टिशस हेड रिपोर्ट
8	कैटेगरी 13 और 16 रिपोर्ट

Prepare a presentation utilizing the following data:

Sl.No.	Compilation Reports
1	All India Printed Compilation
2	Consolidated RDR
3	Analysis
4	Command wise report
5	Directorate wise report
6	Charged Expenditure report
7	Fictitious Head report
8	Category 13 and 16 report

- प्रेजेंटेशन का शीर्षक "कम्पाइलेशन रिपोर्ट्स फार वेरियस अथारिटीज़" होना चाहिए।
- The title of presentation should be "Compilation reports for various authorities".
- दूसरा स्लाइड उपर्युक्त रूप से दर्शाए गए टेबल के साथ होना चाहिए।
- Second slide should carry the table as depicted above.
- तीसरे स्लाइड में उपर्युक्त टेबल में यथा दर्शित मदें निहित होनी चाहिए किन्तु बुलेट प्वाइन्ट्स में होनी चाहिए।
- Third slide should contain the same items as in table above but in bullet points.
- एनीमेशन का उपयोग माउस क्लिक के साथ एक के बाद एक प्रत्येक पंक्ति को दर्शाने के लिए किया जाना चाहिए।
- Animation should be applied to show each row one by one with mouse clicks.
- प्रेजेंटेशन में एक मोहक (सूदिंग) डिजाइन का उपयोग करें।
- Apply a soothing design to the presentation.

- vi. प्रेजेंटेशन को "एन्सर 2. पी पी टी" के रूप में सेव करें।  
vi. Save the presentation as "Answer2.ppt".
3. एम.एस. एक्सल और निम्नलिखित दिए गए अनुदेशों का उपयोग करते हुए निम्नलिखित स्प्रेडशीट क्रिएट करें।

जुबिली स्कूल								
कक्षा IX सी का परिणाम								
रोल नंबर	विषय				कुल अंक	औसत	ग्रेड	रैंक
	अंग्रेजी	फिजिक्स	केमेस्ट्री	मैथ्स				
871	65	78	56	45				
872	53	85	88	78				
873	78	96	68	98				
874	79	76	74	65				
875	23	39	46	36				
876	48	42	64	52				

3. Create the following spreadsheet using MS Excel and following the instructions given below:

JUBILEE SCHOOL								
RESULT OF CLASS IX C								
Roll No.	Subjects				Total Marks	Average	Grade	Rank
	English	Physics	Chemistry	Maths				
871	65	78	56	45				
872	53	85	88	78				
873	78	96	68	98				
874	79	76	74	65				
875	23	39	46	36				
876	48	42	64	52				

- (i) एक ब्लैक वर्कबुक क्रिएट करें और उसे "एन्सर 2 एक्सएलएस" के रूप में सेव करें।  
(i) Create a blank workbook and save it as "Answer2.xls".

- (ii) उपर्युक्त आंकड़ों में यथा दिए गए डाटा के एक टेबल क्रिएट करें।
- (ii) Create a table with data as given in above figure.
- (iii) सभी अभ्यर्थियों के कुल अंकों के आकलन के लिए संगत फार्मूला और अन्य एक्सेल कमांडों का उपयोग करें।
- (iii) Use the relevant formula and other Excel commands to calculate the total marks of all candidates.
- (iv) सभी अभ्यर्थियों के औसत अंकों का आकलन करने के लिए संगत फार्मूला और अन्य एक्सेल कमांडों का उपयोग करें।
- (iv) Use the relevant formula and other Excel commands to calculate the Average marks of all candidates.
- (v) निम्नलिखित क्राइटेरिया के आधार पर समुचित फार्मूला का उपयोग करते हुए ग्रेडों को कम्प्यूट करें:
- (v) Compute the grades based on the following criteria and using appropriate formula:
  - (क) यदि औसत  $\geq 80$  है, तो ग्रेड = ए
  - (a) If Average  $\geq 80$ , then grade=A.
  - (ख) यदि औसत  $\geq 60$  है, किन्तु 80 से कम है, तो ग्रेड = बी
  - (b) If Average  $\geq 60$ , but less than 80, then grade=B.
  - (ग) यदि औसत  $\geq 40$  है, किन्तु 60 से कम है, तो ग्रेड = सी
  - (c) If Average  $\geq 40$ , but less than 60, then grade=C.
  - (घ) यदि औसत  $\geq 40$  है, तो ग्रेड = एफ
  - (d) If Average  $< 40$ ; then grade=F



रक्षा लेखा विभाग  
DEFENCE ACCOUNTS DEPARTMENT

अधीनस्थ लेखा सेवा परीक्षा—भाग II  
S.A.S. EXAMINATION – PART II

फरवरी / FEBRUARY 2015

**FEBRUARY**

**2015**

प्रश्न पत्र IX – व्यावहारिक भाग (तृतीय बैच)  
PAPER IX – PRACTICAL PORTION (THIRD BATCH)

विषय : इलेक्ट्रॉनिक आंकड़ा संसाधन के मूल सिद्धांत  
SUBJECT: FUNDAMENTALS OF ELECTRONIC DATA PROCESSING

अनुमत समय/ Time Allowed: 1½ घंटे/ Hours

अधिकतम अंक/ Max. Marks: 40

टिप्पणियां/Notes:

1. यह प्रश्न पत्र IX का व्यावहारिक भाग है।

This is a PRACTICAL PORTION of Paper IX.

2. किन्हीं दो प्रश्नों का उत्तर दीजिए। प्रत्येक प्रश्न 20 अंकों का है। इस भाग से अर्हता प्राप्त करने के लिए 16 अंक प्राप्त किए जाने चाहिए। व्यावहारिक प्रश्न पत्र में प्राप्त किए गए अंकों का प्रश्न पत्र के सैद्धांतिक भाग में जोड़ा जाएगा।

Answer any two questions. Each question carries 20 marks. Candidates are to secure 16 marks to qualify from this portion. Marks secured in Practical Portion shall be added in Theory portion of the Paper.

3. आपको दी गई सी डी के लेबल पर अपना रोल नंबर प्रविष्ट कीजिए। इस परीक्षा के एक भाग के रूप में आपके द्वारा बनाई गई सभी फाइलों को निम्नलिखित रीति से आपको प्रदान की गई सी डी में अवश्य ही कॉपी किया जाना चाहिए। :

Enter ROLL NUMBER ON THE LABEL OF THE CD given to you. All files created by you as part of this examination must be copied on the CD provided in the following manner:

- एक फोल्डर नाम के रूप में अपने रोल नंबर के साथ एक मेन फोल्डर बनाइए।
  - Create a MAIN FOLDER with your ROLL NUMBER as the folder name.
  - प्रश्न 1, प्रश्न 2, प्रश्न 3 के यथा नामों के साथ मेन फोल्डर के भीतर तीन फोल्डर बनाएं। प्रश्न में दिए अनुसार सभी उत्तरों की संबंधित फाइल में फाइलों के नामों के साथ सेव किया जाना चाहिए। एक फोल्डर खाली रहेगा क्योंकि अभ्यर्थी को तीन प्रश्नों में से दो प्रश्नों का उत्तर देना है।
  - Create three folders within the Main Folder with the name as Q 1, Q2, and Q 3. All answers must be saved in the respective folders with the files names as given in the question. One folder would remain blank as candidate has to answer only two of the three questions.
4. आपको प्रदान की गई उत्तर पुस्तिका में अपना रोल नंबर, आपके द्वारा हल किए गए प्रश्नों और उपर्युक्त वर्णित सी डी में आपके द्वारा कॉपी की गई फाइलों के नाम लिखें। फाइल के नाम का उल्लेख अवश्य ही प्रश्न-वार किया जाना चाहिए।

On the Answer Book supplied to each candidate, write ROLL NUMBER, Questions answered and names of the files copied in the CD mentioned above. The name of the file must be indicated question wise.

1. एक वर्ड डाक्यूमेन्ट में निम्नलिखित टेक्स्ट को टाइप करें :

Type the following text in a word document.

### **Procurement of Network Area Storage**

Pr IFA received a proposal for Procurement of Network Area Storage for communication complex at an estimated cost of Rs 20 lakh. Pr IFA accorded AON concurrence to the proposal for Rs 19.97 lakh and approval was obtained from the CFA to AON, Draft RFP, Composition of TEC and PNC.

In the meanwhile, it was noticed that the entire requirement of the project was met through another project i.e, Expansion of IT access Network at Signal Enclave. The matter was brought out and advised for need of better coordination among various projects and the filtration system of apprising the higher authorities to be strengthened as approval of the CFA for NAS project was obtained much after the placement of Supply Order for the IT access Network Project. It has been observed that the case was dropped by the Dte. As a result, saving of Rs 20 lakh was achieved.

अब उपर्युक्त टाइप किए गए टेक्स्ट में निम्नलिखित को लागू करें :

Now apply the following to the typed text above:

- i. शीर्षक टाइम्स न्यू रोमन 18 प्वाइन्ट्स, बोल्ड, अंडरलाइन्ड और सेंटरड होना चाहिए।
- i. Heading should be Times New roman 18 points, Bold, Underlined and Centered.
- ii. सभी पैराग्राफ पूर्णरूप से न्यायोचित होने चाहिए।
- ii. All paragraphs should be fully justified.
- iii. बाई ओर "केस स्टडी" टेक्स्ट के साथ एक हेडर सन्निदिष्ट करें।
- iii. Insert a header with text " Case Study" in the left side.
- iv. नीचे दाहिनी ओर पेज संख्या सन्निविष्ट करें।
- iv. Insert page number at the bottom right.
- v. डाक्यूमेन्ट 1.5 लाइन स्पेसिंग पर होना चाहिए।
- v. The document should be on 1.5 line spacing
- vi. डाक्यूमेन्ट ए 4 साइज के कागज पर 1.25", 1.25", 1" और 1" बाएं, दाएं, ऊपर और नीचे मार्जिनों के साथ सेट किया जाना चाहिए।
- vi. The document should be set on an A4 size paper with 1.25",1.25",1" and 1" Left, Right, Top and Bottom margins.
- vii. डाक्यूमेन्ट के अंत में कर्टेसी को लाल बाउन्ड्री के साथ टेक्स्ट बाक्स के भीतर बनाया जाना चाहिए।
- vii. Courtesy at the end of the document should be made inside a Text Box with red boundary.
- viii. डाक्यूमेन्ट पर एक वाटरमार्क "एन्सर" क्रिएट करें।
- viii. Create a watermark "Answer" on the document.

ix. डाक्यूमेन्ट को "एन्सर 1. डाक" के रूप में सेवक करें।

ix. Save the document as "answer1.doc".

(20 Marks)

2. निम्नलिखित डाटा का उपयोग करते हुए एक प्रेजेन्टेशन तैयार करें :

2. Prepare a presentation utilizing the following data:

प्रेजेन्टेशन का शीर्षक "डिकलाइन इन बर्थ रेट इन इंडिया" होना चाहिए।

i. The title of presentation should be "Decline in Birth rate in India"

दूसरे स्लाइड में शीर्षक "ट्रेंड इन बर्थ रेट" होना चाहिए। निम्नलिखित बाक्स में निम्नलिखित टाइप करें।

बर्थ रेट ग्रेजुएली डिक्रीज्ड इन द पास्ट डिकेड एक्सेप्ट ड्यूरिंग द इयर्स 2005 एण्ड 2007

ii. Second slide should carry the title "Trend in birth rate". In the box below type the following:

Birth rate gradually decreased in the past decade except during the years 2005 and 2007.

ii. तीसरे स्लाइड में नीचे दिए अनुसार एक टेबल होना चाहिए।

वर्ष	2005	2006	2007	2008	2009	2010
जन्म दर (जन्म/1000)	22.32	22.01	22.69	22.22	21.76	21.34

iii. Third slide should have a table as given below.

Year	2005	2006	2007	2008	2009	2010
Birth Rate (Birth/1000)	22.32	22.01	22.69	22.22	21.76	21.34

iv. प्रेजेन्टेशन में एक डिजाइन का उपयोग करें।

iv. Apply a design to the presentation.

v. एक चार्ट (लाइन चार्ट) का उपयोग करते हुए जन्म दर ट्रेंड को दर्शाएं

v. Show the birth rate trend using a Chart (Line chart)

vi. आंकड़ों को दर्शाने के लिए माउस क्लिक के साथ तीसरे स्लाइड में एनीमेशन का उपयोग करें।

vi. Apply animation to the 3<sup>rd</sup> slide to show figures with mouse clicks.

vii. प्रेजेन्टेशन को "एन्सर 2. पी पी टी" के रूप में सेव करें।

vii. Save the presentation as "Answer2.ppt".

(20 Marks)

3. एम. एस. एक्सेल का उपयोग करते हुए और निम्नलिखित दिए गए अनुदेशों का उपयोग करते हुए निम्नलिखित स्प्रेडशीट को क्रिएट करें।

क्रम संख्या	कम्पनी	मार्केट में % शेयर
1	ए	40
2	बी	20
3	सी	30

4	अन्य	10
	योग	
	सर्वोच्च मार्केट शेयर के साथ कम्पनी का लाभ	

3. Create the following spreadsheet using MS Excel and following the instructions given below:

**Market Share**

SNo	Company	% Share in market
1	A	40
2	B	20
3	C	30
4	Others	10
	Total	
	Name of company with highest Market share	

2. निम्नलिखित डाटा का उपयोग करते हुए एक प्रेजेन्टेशन तैयार करें :
- एक ब्लैक वर्कबुक क्रिएट करें और उसे "एन्सर 3. एक्सएलएस" के रूप में सेव करें।
  - Create a blank workbook and save it as "Answer3.xls".
  - उपर्युक्त आंकड़ों में यथा दिए गए डाटा के साथ एक टेबल क्रिएट करें।
  - Create a table with data as given in above figure.
  - शीर्षक सेन्टर्ड, टेक्स्ट बोल्ड और फांट साइज 16 फांट एरियल के साथ होना चाहिए।
  - The title should be centered, text bold and font size 16 with font Arial.
  - हेडर पंक्ति सेन्टर्ड, टेक्स्ट बोल्ड और फांट साइज 14 फांट कैम्ब्रिया के साथ होना चाहिए।
  - The header row should be centered, text bold and font size 14 with font Cambria.
  - सभी कम्पनियों के कुल मार्केट शेयर का आकलन करने के लिए संगत फार्मूला और अन्य एक्सेल कमांड का उपयोग करें।
  - Use the relevant formula and other Excel commands to calculate the total market share of all the companies.
  - उपर्युक्त डाटा से एक पी.आई.ई. चार्ट डायग्राम क्रिएट करें।
  - Create a PIE chart diagram from the above data.
  - फार्मूला का उपयोग करते हुए सर्वाधिक शेयर वाली कम्पनी का पता लगाएं।
  - Find out the company with highest share using formula

**टिप्पणी :** फार्मूला बार में फंक्शन/फार्मूला का उपयोग किए बिना परिणाम देने पर कोई अंक नहीं दिया जाएगा।

**Note:** No marks will be given for giving results without using function/formula in the formula bar.

(20 Marks)

Model Answers, Section-I (Work Accounts)- Paper VSubject : Works Store & Internal Audit – (Practical) With Books(i) MES Regulations, Defence Works Procedure, Quarters & Rent (Rent Procedure)

**Ans-1** Q. 1. (a) What types of projects can be classified as Special Projects?

Ans. Special Projects are the works projects, which require the acceptance of necessity and administrative approval at the level of Ministry of Defence and if such works projects are of the following categories:

- (i) Strategic Importance
- (ii) High Tech Complexity
- (iii) Urgent Necessity

*(Authority: Para 55, Defence Works Procedure, 2007)*

(b) GOC in C declares a building as prestigious and Rs. 60 Lakhs are sought to be added to the AEs for special architectural features for the building. The original AEs for the building are to the tune of Rs. 4.00 Crores. Is this in order?

Ans. No. Only Ministry of Defence can approve declaration of a building as prestigious. Further, even if the approval of Ministry of Defence is taken for declaration of a building as prestigious, a maximum of only 10% of total cost of building can be added the AEs for special architectural features for the building and superior specifications, which in this case should not be more than Rs. 40 Lakhs.

*(Authority: Para 13(d), Defence Works Procedure, 2007)*

(c) In a works project of Rs. 2.00 Crores, the work commences on 10th April 2013 and is scheduled to be completed on 15th July 2014. The contract has provision of escalation including statutory increases. Is this in order?

Ans. No. This is not in order. As per Para 29(g), Defence Works Procedure, in case of works scheduled to be completed within two years, no escalation, except statutory increases, will be allowed in the contracts for execution of such works. In the instant case, work is scheduled to be completed within two years, hence there should not be provision of escalation except statutory increases.

*(Authority: Para 29(g), Defence Works Procedure, 2007)*

**Ans-2** Q. 5. (a) (i) What are Barrack Damages?

Ans. Damages to building, fitting, fixtures and furniture, caused wilfully or by negligence are termed 'Barrack Damages'. These may consist of deficiencies, damages or unauthorised alterations and are noted during half yearly inspections, annual verification of furniture and at the time of taking over of accommodation.

*(Authority: Para 633, MES Regulations)*

(ii) What is the periodicity of Distemping in a Hospital Ward?

Ans. Yearly.

*(Authority: Para 229, Table G, MES Regulations)*



(b) Complete the following Statements:

(i) All orders having a financial effect will be noted in the Construction Account as a

Ans. Liability

(Authority: Para 361, MES Regulations)

(ii) \_\_\_\_\_ is the basis of all accounts of measured work and of materials received which have to be measured or counted.

Ans. Measurement Book

(Authority: Para 373, MES Regulations)

(iii) Special tenders, such as those of the cost plus type require the prior sanction of \_\_\_\_\_.

Ans. The E-in-C.

(Authority: Para 432, MES Regulations)

(iv) Special repairs will be treated as \_\_\_\_\_ for purposes of administrative approval and technical sanction.

Ans. Original Works.

(Authority: Para 125, MES Regulations)

(c) In a tender enquiry, 2 tenders are received after expiry of appointed time of receipt of tenders. GE wants to open these 2 tenders. Can he do so?

Ans. Yes, GE may open these two tenders but only for ascertaining the desirability of reinviting tenders.

(Authority: Para 422, MES Regulations)

Q. 1. (a) What are operational works?

**ANS-3**

Ans. Operational works are generally works of a temporary nature actually needed for the conduct of operations for formations directly concerned with such operations. Works will not be treated as operational works if they can be dealt with under normal works procedure, without risk to the progress of operations.

(Authority: Para 1, Operational Works Procedure)

(b) An army commander declares a geographical zone under his command as "Operational work area". He also orders that all works undertaken in the area are to be treated as operational works. Are his instructions in order?

Ans. No. Government of India can only declare an area as "Operational Work Area" depending on geographical location and military situation. Further only those works, which are listed in Para 3 of Operational Works Procedure can be treated as Operational Works.

(Authority: Para 2 & 3, Operational Works Procedure)

(c) An Area Commander sanctions purchase of Stationary under Operational Works Procedure. Is this in order?

Ans. No. There is no provision for purchase of stationary under the Operational Works Procedure. Further, an Area Commander does not have any powers to sanction Operational Works.

(Authority: Para 27(b) & (c), Operational Works Procedure)

Q. 2. (a) How are the issue rates for Government stores, (which are not included in original contract), issued to a contractor, fixed?

Ans. In the case of Govt. stores, which were not included in original contract, the issue rates fixed for such stores are highest of the following rates:

(i) Stock Book rate as on the date of the stores.

(ii) Market rate as on the date of issue of stores.

(iii) Rate deducted from the tendered rates in cases of contracts based on bills of quantities and item Rate Contracts.

(iv) Rate in the MES Schedule adjusted by the contractor's percentage in case of contracts based on MES schedule of Prices.

*(Authority: Para 121 (c)(ii), UA Manual)*

(b) An army officer occupies a Government quarter on 03/10/2014 (Afternoon) and vacates the same on 26/10/2014. For how many days should he be charged license fee?

Ans. He will be charged license fee for 22 days i.e. from 04/10/2014 to 25/10/2014. No license fee will be charged for 03/10/2014 and 25/10/2014 since in terms of Para 205, UA Manual, No licence fee will be recorded for the date of occupation if the quarters are occupied in the afternoon and for the date of vacation if the quarters are vacated in the afternoon.

*(Authority: Para 205, UA Manual)*

(c) Comment if the following are in order:

(i) A UA on receipt of a contingent bill for honourarium of an MES employee audits and passes the same for payment out of Cash Assignment.

Ans. No, the action of the UA is not in order The bill is required to be sent to PCDA for pre-audit.

*(Authority: Para 138(xi) and Note 1 under Para 138, UA Manual)*

(ii) UA on receipt of a contingent bill for "Telephone Trunk Call Bills" forwards the same to PCDA for pre-audit.

Ans. The action of the UA is in order.

*(Authority: Para 138(xii) and Note 1 under Para 138, UA Manual)*

Q. 1. (a) What points are to be seen by RAO in audit of register of securities?

Ans. The register of securities is to be examined with reference to the following points:

(i) that the receipt of disposal of the security deposits of contractors and establishment is duly recorded therein.

(ii) that Original acknowledgements of depositors for the refund of security deposits have been properly filed with the register.

(iii) that the MES officer has recorded annually a certificate to the effect that all securities or the acknowledgements of the authorised custodians are in his possession or in that of the CDA.

(iv) that the security furnished in the form of Post Office Savings Bank Deposits have been duly hypothecated to the MES officer and that Savings Bank Pass Books exist for all such deposits noted in the register.



(v) and (a) acknowledgements of Government securities have been received from the CDA's office, (b) they are entered in the register, and (c) it will be seen that the items are verified with the accounts published by the CDA in part II of the Gazette of India.

*(Authority: Para63, MES Local Audit Manual)*

(b) RAO during his audit finds that cost of special tools and plant of a work have been transferred by a GE to another work in anticipation of possibility of the tools being utilised on that work 6 months later. What should RAO do?

Ans. In terms of Para 114 of MES Local Audit Manual, RAO should challenge the concerned transfer vouchers in audit.

*(Authority: Para114, MES Local Audit Manual)*

(c) During the execution of a work, a contractor reports that the tools issued to him have been lost. He is asked to deposit the value of tools so lost in Government account. Is this in order?

Ans. No as 10% departmental charges are also to be recovered from the contractor in addition to the value of tools lost in terms of Para 233 of MES Local Audit Manual. Hence the action is partly incomplete.

*(Authority: Para233, MES Local Audit Manual)*

(d) What is the stock limit for stores necessary for minor works and maintenance?

Ans. The stock limit is 4 Months' requirements of stores necessary for minor works and maintenance.

*(Authority: Para224, MES Local Audit Manual)*

**ANS-6** Q. 3. (a) What are the special checks to be carried out during scrutiny of Term Contracts in section?

**ANS-6** Ans. The following special instructions will be followed in the scrutiny of the Term Contracts:-

(i) Prior concurrence of the CE has been obtained for a term Contract covering a period of more than one year up to 2 years;

(ii) Where a limit lower than Rs. 20,000 has been specified it will be seen that the approval of the CWE concerned has been obtained thereto;

(iii) In schedule 'B' of the contract only those stores are included which either come under the category of controlled stores or are difficult to obtain in the open market. This system will have the effect of lowering the Contractor's rates as the contractors are saved the risk and trouble caused by non-procurement of these stores.

*(Authority: Para 26(i), OM Part – VIII)*

(b) A GE issues an amendment for a contract on 23/05/2014. The contractor had signed and submitted the final bill for this contract with a clear no claims certificate on 15/05/2014. Please examine the above and comment.

Ans. This is not in order as the amendment has been issued on 23/05/2014, i.e. after the signing of final bill by the contractor on 15/05/2014. As per Note under Para 30(ii)(c), OM Part – VIII, issue of amendment to a contract after the contractor has signed the final bill without any reservation (i.e. with a clear no claim certificate) is irregular and should not be accepted.

*(Authority: Note under Para 30(ii)(c), OM Part – VIII)*



(c) Complete the following statements:-

(i) The power of a CWE to condone the under issue of stores in a contract are \_\_\_\_\_ and for over issue of stores are \_\_\_\_\_.

Ans. For under issue Up to 5 percent under a personal certificate  
For over issue above 5 percent and up to and including 10 percent

*(Authority: Para 62(xxii)(c) & (d), OM Part – VIII)*

(ii) The upper tendering limit for an "S" class contractor is \_\_\_\_\_.

Ans. Rs. 12 Crores.

*(Authority: Para 34(a), OM Part – VIII)*

(iii) In an estimate for reconstruction, \_\_\_\_\_ is the authority for any demolition involved.

Ans. Administrative approval to the execution.

*(Authority: Note under Para 63(viii), OM Part – VIII)*

Q. 4. (a) How is the capital value of a house acquired by Government under Land Acquisition Act, assessed?

Ans. The capital value of a house acquired by Government under the Land Acquisition Act is assessed as given below:-

- (i) The price for the building and its site less:-
- (a) Extra cost(if any) due to acquisition being compulsory
  - (b) The value of portions subsequently demolished
  - (c) Any compensation paid except as compensation for the value Of buildings on the site

- (d) Premiums charged for alternative sites and
- (ii) Expenditure subsequently incurred on additions and alterations including expenditure incurred in putting the property into a state of repair in the first instance, but excluding costs of demolition of portions mentioned in clause (i) (b) above and removal of debris.

Legal charges will not be included in the capital value.

*(Authority: Para 9 C, Quarters & Rent (Rent Procedure))*

(b) A Project includes authorised works to the tune of Rs. 4.00 Crores and special works to the tune of Rs 80.00 Lakhs. Who is competent to accord administrative approval for the project?

Ans. Government of India as the amount of special works falls under the powers of Government of India, hence the administrative approval for the project will be given by Government of India.

*(Authority: Para 26 and Appendix D, Defence Works Procedure, 2007)*

(c) One GE wants to get special repairs of a building done under Capital Head. Is this in order?

Ans. No. Although Special Repairs are treated as Original Works, still irrespective of the cost, all Special Repairs will be budgeted for under Revenue Head.

*(Authority: Para 10(c), Defence Works Procedure, 2007)*

(d) Is administrative approval necessary for ordinary repairs? Why?

Ans. No. Administrative approval is not necessary for ordinary repairs as allotment of funds for the purpose implies administrative approval to that extent.

*(Authority: Para 9(c), Defence Works Procedure, 2007)*

Q. 6. (a) What are freak Rates? What action is to be taken by accepting officer, if freak rates are discovered in a tender?

Ans. Freak rates are rates which, in the opinion of the Accepting Officer, are either abnormally high or abnormally low.

If any freak rates are discovered, these will be communicated to the tenderer and he will be afforded an opportunity to revise them. He will be informed that the lump sum amount quoted by him will be corrected on the basis of any revision of rates thus made. In case the tender as corrected no longer remains acceptable, the foregoing procedure will be resorted to in respect of the next acceptable tender.

Where a tenderer does not propose to modify all or any of the freak rates pointed out to him or where the revised rates quoted by him are not considered reasonable but the tender is otherwise still the most acceptable, the Accepting Officer will decide whether to accept or to reject the tender. Before rejecting such a tender, however, it should be preferable to consult the CDA. If the tender is rejected, the Accepting Officer may accept any other tender or resort to retendering. Should he decide to accept any other tender, the same procedure will be followed for correction of freak rates.

*(Authority: Para 424 & 425, MES Regulations)*

(b) An MES Inspection Bungalow is re-appropriated into an office building under approval of Corps Commander. Is this in order?

Ans. No, this is not in order. As per Para 155(d), MES Regulations, Re-appropriation of MES Inspection Bungalows can be done under Government Orders only (Provided the E in C furnishes a certificate that the Inspection Bungalow is no longer required as such).

*(Authority: Para 155(d), MES Regulations)*

(c) Please examine and comment if the following are in order:

(i) The GOC in C decides to abandon a military road in a Cantonment.

Ans. Yes. As per Para 239, MES Regulations, the GOC in C is empowered to abandon a military road in a cantonment within his control, which is not required for any military purpose.

*(Authority: Para 239, MES Regulations)*

(ii) After one month, The GOC in C classifies the above military road into a Cantonment road.

Ans. No. As per Para 238, MES Regulations, no road may be classified as 'military' without the approval of the Government of India and the reclassification of a military road also requires the approval of the Government of India.

*(Authority: Para 238, MES Regulations)*



## SECTION-II

### Model Answers Section-II (Store Accounts & Internal Audit) - Paper V

#### Subject : Works Store & Internal Audit – (Practical) With Books

Q.5 (a) For lodging a claim against Railways for value of ordnance and clothing stores lost in transit, how will the loss be assessed in following cases:-

- i) Repairable Ordnance Stores
- ii) Unserviceable Ordnance Stores
- iii) Serviceable Clothing Stores
- iv) Repairable Clothing Stores
- v) Clothing Stores awaiting Conditioning
- vi) Serviceable Ordnance Stores

**ANS-1**

Ans. i) Repairable Ordnance Stores	50% of catalogue rates
ii) Unserviceable Ordnance Stores	10% of catalogue rates
iii) Serviceable Clothing Stores	At catalogue rates
iv) Repairable Clothing Stores	40% of catalogue rates
v) Clothing Stores awaiting Conditioning -	35% of catalogue rates
vi) Serviceable Ordnance Stores	At catalogue rates + 5% on account of departmental charges

*(Authority: Para 238 (h), Stores Accounting Instructions for Army)*

(b) Certain clothing stores issued on payment are returned by the indenter. The condition of stores so returned is assessed as serviceable on receipt back and refund is made at 75% of full vocabulary rate. Is this in order?

Ans. No. The refund should be made at full vocabulary rate in terms of Para 230A, Stores Accounting Instructions.

*(Authority: Para 230A, Stores Accounting Instructions for Army)*

(c) Some medical stores issued on payment to a naval unit are returned by the indenter to the concerned AFMSD. The stores are classified as repairable stores. 50% of book value of stores is refunded in cash to the indenter naval unit. Is this in order?

Ans. No. The amount to be refunded should be 50% of book value of stores less 17% on that value in terms of Para 230B, Stores Accounting Instructions.

*(Authority: Para 230B, Stores Accounting Instructions for Army)*

Q. 3. (a) What are the categories under which Cash Accounts in Military Farms can be divided?

Ans. Cash accounts are divided into three main headings:-

- ANS-2**
- (i) All cash receipts including drawing from treasuries through ADMF and through the PCDA/CDA, and all payments in cash.
  - (ii) *BT Cost transactions*-Receipts and payments for which actual cash realisation for cash payment is not made by the farm directly but which involves budget provisions thus requiring financial adjustment.
  - (iii) *BT Cost transaction*-Transactions for which no financial adjustment for budget purposes is involved but which affect the trading accounts of the farms. These transactions require only Performa adjustments.

*(Authority: Para 193, Stores Accounting Instructions for Army)*

(b) A Court of Inquiry finds an employee responsible for loss of purchased animals (which had calved once) on charge of Military Farms. The recovery for this loss is ordered to be made on the Purchase Price of animals lost. Is this in order?

Ans. No. The recovery is required to be made at twice the book value of animals.

*(Authority: Note under Para 208, Stores Accounting Instructions for Army)*

(c) A standard sack of manure containing 120 cart loads, after remaining in stack for 6 months gets reduced to 65 cart loads. What should be done and why?

Ans. As per Para 205 (iv), Stores Accounting Instructions for Army, a standard sack of manure containing 120 cart loads, after remaining in stack for 6 months should get reduced to 72 cart loads. As the quantity of manure in the instant case is less than that prescribed, the causes for this shortfall must be investigated.

*(Authority: Para 205 (iv), Stores Accounting Instructions for Army)*

(d) Can POL be issued to unfit vehicles?

Ans. Yes. Retail issue of POL can be made to unfit vehicles, but the retail issue should not exceed the approximate quantity required to get them to their destination.

*(Authority: Para 72, Stores Accounting Instructions for Army)*

**ANS-3**  
Q.2 (a) What are the important points, which an LAO should look for, while auditing the accounts of Armed Forces Medical Stores Depots?

Ans. The following important points should be looked for in audit of accounts of Armed Forces Medical Stores Depots:

(i) When medical equipment, instruments etc., are drawn for manufacturing purposes, see that T.I.Vs are cross linked with the T.R.V.s on which completed stores have been taken on charge.

(ii) See that authorities for all demands are invariably quoted on the indents on which the stores are issued.

(iii) See that stores issued to the establishment under orders of the D.T.D. for being utilised as sample to guide purchases, etc., are written off on expense vouchers endorsed with the following remarks: "issued as samples to guide purchases, etc., No adjustments".

*(Authority: Para 183, Army Local Audit Manual Part- I)*



(b) Army Commander of a command sanctions labour in an EME workshop in excess of its approved establishment to tide over sudden increase in workload of the workshop. Is it in order?

Ans. No. This is not in order. He does not have any powers in this regard. As per Para 272 of Army Local Audit Manual Part- I, The establishment of E.M.E. Workshops is fixed by Army Headquarters and it is reviewed annually by these Headquarters. Workshops are not empowered to employ labour in excess of the approved establishment without the sanction of Army Headquarters.

*(Authority: Para 272, Army Local Audit Manual Part- I)*

(c) A POL depot issues POL to individuals on payment. Is this in order?

Ans. No. This is not in order. Payment issue of POL to individuals cannot be made from P.O.L. Depot.

*(Authority: Para 168, Army Local Audit Manual Part- I)*

(d) Which LAO audits the Train Rations in case of (i) Move of complete units (ii) Move of detachments, leave parties.

Ans. (i) L.A.O. at the detraining station will audit the Train Ration Returns in the case of moves of complete units.

(ii) L.A.O. auditing the accounts of the Officer Commanding, Station at the entraining station will audit the Train Ration Returns in the case of moves of detachments, leave parties.

*(Authority: Para 153, Army Local Audit Manual Part- I)*

**ANS-4**  
Q.3

(a) What is Carter Patterson System? For what purposes this should be used?

Ans. Under this system, if several units in a station have to collect supplies or stores from the same place, the requisite transport should be detailed by the S.T.O. to collect and deliver the supplies or stores to units concerned, instead of each unit detailing its own transport. This system may also be adopted for various other purposes such as Despatch of stores or supplies to the Railway Station or Salvage Depot, Despatch of baggage of leave parties between unit lines and railway station & vice versa and attendance of lectures and conferences when the use of transport is permitted under rules.

*(Authority: Para 310(vii)(B)(2), Army Local Audit Manual Part- I)*

(b) Are the following in order?

(i) An Army officer uses trucks of his unit, while changing his residential quarter at the same station.

Ans. No. Free Government transport cannot be used by officers when changing residential quarters.

*(Authority: Para 310(vii)(L), Army Local Audit Manual Part- I)*

(ii) Car diary of an Army Gypsy has been completed and signed by the driver of the Gypsy.

Ans. No. Car diaries should not be completed by the drivers themselves.

*(Authority: Para 310(vii)(A)(c), Army Local Audit Manual Part- I)*

(iii) Entries in the Car diary have been made in Hindi.

Ans. No. The entries are required to be made in English in Car Diaries.

*(Authority: Para 310(vii)(A)(b), Army Local Audit Manual Part- I)*

(c) Complete the statement:

Motor spirit in tank of an Army vehicle is checked \_\_\_\_\_ by filling tank to the maximum capacity and result recorded in the Car Diary in red ink.

Ans. on the last day of the month.

*(Authority: Para 310(vii)(A)(i), Army Local Audit Manual Part- I)*

**ANS-5**

Q.5 (a) What are the main objects of inspection of the Public Fund accounts by LAO?

Ans. The main objects of inspection of the Public Fund Accounts by L.A.O. are-

- (i) To ensure that all prescribed accounts and documents are maintained.
- (ii) To ascertain that the accounts etc. are maintained strictly in accordance with the regulations to the orders.
- (iii) To see that all the transactions between individuals and the funds and other accounts can be easily traced and correctly tallied.
- (iv) To ensure that all money (including cheques and Government drafts) relating to public funds have been duly accounted for and expended in conformity with regulations.

*(Authority: Para 5, Army Local Audit Manual Part-II)*

(b) A unit itself detects that there has been overdrawal of rations during a month and adjusts this overdrawal next month by payment into the treasury for the quantity/quantities overdrawn at the payment issue rate current in the month of payment. Is this in order?

Ans. No. It should have been adjusted by payment into the treasury for the quantity/quantities overdrawn at the payment issue rate current in the month of overdrawal.

*(Authority: Para 283(vii)(b)(i), Army Local Audit Manual Part- I)*

(c) A unit under draws rations during one month and makes good this underdrawal by overdrawal of rations in the next month. Is this in order?

Ans. No. Underdrawal of rations in a month lapses to the government and cannot be made good by overdrawal in a subsequent month. Hence action of unit is not in order.

*(Authority: Para 283(vii)(a), Army Local Audit Manual Part- I)*

(d) Complete the statement:

The sale of land administered by the DEO can be affected only with the approval of \_\_\_\_\_.

Ans. Government of India.

*(Authority: Para 140, Army Local Audit Manual Part- II)*



(iii) DSR Vol I and II

Q.1 (a) A soldier and a civilian employee paid out of Defence Services Estimates are tried jointly for the dishonest misappropriation of public property and are acquitted. It is proposed to take departmental action against them? Is this permissible? Give reasons for your answer.

Ans. Yes. It is permissible. If the examination of the facts of the case reveals culpable negligence on the part of both, then departmental action can be taken against both under relevant rules applicable to them.

*(Authority: Para 433, Defence Services Regulations for Army)*

(b) OC of a unit moves a case for reimbursement of losses, incurred in regimental funds due to embezzlement, from Government funds. Is this in order?

Ans. No. Losses incurred in regimental funds due to embezzlement cannot be reimbursed from Government funds.

*(Authority: Para 833, Defence Services Regulations for Army)*

(c) Regimental funds of a unit are financed partly from public money and partly from private money. On disbandment of the unit, the OC divides the entire amount of regimental funds amongst the officers, JCOs and other ranks of the unit. Is this in order?

Ans. No. This is not in order. Regimental funds of a unit financed partly from public money and partly from private money will be refunded to Government in full.

*(Authority: Para 838, Defence Services Regulations for Army)*

(d) A Division Commander requests the concerned regional CDA for inspection of regimental funds accounts of a particular unit. What should be the response of the CDA?

Ans. In terms of Para 834 of Defence Services Regulations for Army, may request CDA for inspection of regimental funds accounts of a particular unit. However the responsibility of CDA ceases with the submission of his report. Further action on the report has to be taken by Division Commander.

*(Authority: Para 834, Defence Services Regulations for Army)*

Q.2 (a) Under what conditions, can an Army officer posted from one station to another in India take his family with him? When are JCOs & WOs posted to any station in India permitted to take their families with them?

Ans. An Army officer will take his family with him only if

(i) He has received confirmation from the commander of the station that suitable accommodation is available; or

(ii) If no Government accommodation is available, he has been permitted by the station commander by orders in writing to make his own arrangements for accommodation.

JCOs & WOs posted to any station in India are permitted to take their families with them only after obtaining confirmation from the station commander that government or suitable hired accommodation can be made available.

*(Authority: Para 1021, Defence Services Regulations for Army)*

(b) A soldier from an infantry battalion and who has been declared a deserter surrenders to the regimental centre of the battalion. Can he be tried by summary court martial by OC of the regimental centre?

Ans. Yes. In terms of Para 381 of Defence Services Regulations for Army, he can be tried by summary court martial by OC of the regimental centre provided evidence, particularly evidence of identification is available with the regimental centre and the unit of the soldier is serving in high altitude area or overseas or engaged in counter-insurgency operation or active hostilities or Andaman and Nicobar Islands.

*(Authority: Para 381, Defence Services Regulations for Army)*

(c) Army Commander of a Command sanctions extra rations for some troops employed on duties involving strenuous exertion for 120 days in a year. Is this in order?

Ans. No. This is not in order. In terms of Para 888 (b) of Defence Services Regulations, Army Commander has such powers only for 90 days in a year. Cases for periods in excess of 90 days require approval of Government of India.

*(Authority: Para 888 (b), Defence Services Regulations for Army)*

(d) A Havaldar, while going on leave, carries his service firearm to his village. Is this in order?

Ans. No. This is not in order. In terms of Para 915 of Defence Services Regulations, this is not allowed.

*(Authority: Para 915, Defence Services Regulations for Army)*



MS-8  
Q.1

(a) What are the occasions, when free rations are not drawn?

Ans. Free rations are not drawn on the following occasions:

- (1) For individuals provided with train rations.
- (2) For individuals (troops) on leave or when proceeding home or returning there from.
- (3) For a soldier when admitted to hospital during the period of his admission and the day of discharge.
- (4) For a soldier when detained in hospital for observation (except when detention or discharge takes place after 14.00 hours or before 10.00 hours respectively).

*(Authority: Para 283 (III)(b), Army Local Audit Manual Part- I)*

(b) During the audit of a unit, LAO finds that the unit's entitlements have not been correctly calculated and the unit is holding stores in excess of its entitlement. What should he do?

Ans. In terms of Note 1 to 3 under Para 282 of Army Local Audit Manual Part- I, LAO besides taking an objection, will bring these irregularities to the notice of Sub- Area/Station Commander.

*(Authority: Para 282, Note 1 to 3, Army Local Audit Manual Part- I)*

(c) An ordnance unit regards issue of 'Binoculars' and "Personal Weapons" as being on a "per man" scale. Is this in order?

Ans. In terms of Note 1 under Para 281 of Army Local Audit Manual Part- I, Items such as binoculars, which are only issued to a few specialists' personnel, are not regarded as being on a "per man" scale. However personal weapon of one kind or another belong to the "per man" class of stores.

*(Authority: Para 281, Note 1, Army Local Audit Manual Part- I)*

With Books

**Paper-V**

**AIRFORCE-STORE ACCOUNTS & INTERNAL AUDIT (WITH BOOKS)**

3 Marks

1. (a) Name various types of audit broadly covered under the scope of internal audit in Air Force units.

Ans. 1

Internal Audit for Air Force units is carried out primarily by the Principal Controller of Defence Accounts (AF) and Controller of Defence Accounts (AF) through a net work of 47 Local Audit Officers (LAOs)/ALAOs working under them. Internal Audit broadly covers –

- (a) audit of Store accounts.
- (b) audit and scrutiny of sanctions and orders,
- (c) audit of sanctions to expenditure,
- (d) audit against propriety,
- (e) audit of local allowances & Non effective claims.

7 Marks

- (b) What is the primary function of internal audit?

The primary function of audit is to verify the accuracy and completeness of accounts to secure that all receipts are brought to account under the proper head, that all receipts are brought to account under the proper head, that all expenditure and disbursements are authorized, vouched and correctly classified and that the final account represents a complete and true statement of the financial transactions it purports to exhibit.

As per Defence Audit Code, in the discharge of Audit Duties the clear distinction between Auditorial and Administrative Functions should always be borne in mind. It is a function of the Government to make Financial Rules and Orders for the Defence Services, and of the Officers of the Defence Services and the Defence Accounts Department responsible for making payments, to apply these rules and orders. It is the function of audit to verify that these rules and orders are properly applied. It is not the function of audit to prescribe what such rules and orders shall be or to interfere with their administrative application.

- 2 (a) **What are risk indicators?**

22

7 Marks

- (b) Identify and list out potential risk indicators in case of procurement of goods by Air Force units.

Ans. 2

- Inferior quality goods/services received;
- Change in the terms of contract, price or quantity of goods supplied;
- Misrepresentation in the distances in the claims of carriage of goods;
- The stocks procured not entered into the stock register.
- Stores procured without proper sanction or utility;
- Proper forecasting of stores not done which leads procuring goods in emergency deviating from the rules of procurement laid in manuals/codes;
- Stores are procured unnecessarily to avoid lapse of the budget grant;
- Tenders called for without proper sanction or in accordance to the rules;
- Lowest tender reject without adequate justification.



3 (a) What do you understand by internal control mechanism?

As part of internal control mechanism the managers are expected to plan, implement, supervise, and monitor the internal controls. Therefore, it is equally important that the management assesses relative risks of different operations and institutes necessary internal controls such as supervisory checks on maintenance of cash book, regular bank reconciliation, etc. It should also document the internal controls in clear and unambiguous terms in procedural manuals so that everybody knows what is expected. While internal auditors are a part of overall internal control system, they are not responsible for implementing specific control procedures. The auditors' role is to audit organization's internal control policies, practices and procedures to assure that controls are adequate to achieve organization's mission. It is the responsibility of managers to establish an effective internal control environment in their organization. This is part of their stewardship responsibility over the use of government resources. In other words, they set the tone through their actions, policies, and communications which result in a culture of either positive or lax Governance.

(b) How will you plan audit of the existing internal control mechanism of a unit with a view to detect a suspected fraud?

Some Indicators to be focussed on during audit planning -

- Transactions not recorded on timely manner
- Discrepancies or unsupported transactions
- Unexplained reconciliations
- Vague responses to audit queries
- Denial of access to records
- Un-due time pressures
- Absence of appropriate segregation of duties consistent with appropriate control objectives
- Absence of appropriate reviews and approvals of transactions, accounting entries or systems output;
- Inadequate provisions for the safeguarding of assets;

12. (a) What do you understand by 'living out ration allowance'?

(b) What is the procedure of auditing living out ration allowance?

Living out Ration Allowance is Paid to airmen in lieu of rations in kind when they are authorised to live out. Personnel occurrence Reports regarding commencement and cessation of the allowance are promulgated as and when casualty occurs. Where the allowance is in issue continuously personnel occurrence Reports to that effect the promulgated on 1st April and 1st October the Entitlements and payments of LORA are recorded in Unit Ledger Card maintained in accordance with the procedures laid down in AFO 689/76 as amended from time to time. In addition to the audit checks prescribed for scrutiny of these cards, vide 388 above it should be seen that:-

- (i) the names of all the airmen promulgated in personnel occurrence Reports as drawing Living Out Ration Allowance in April and october each year agree with the details given on IAFZ 3033
- (ii) Free Rations in kind are not drawn for persons who are authorised to draw Living out Ration Allowance
- (iii) All PORs for the commencement or cessation of the Living Out Ration Allowances have been actioned in the UNIT LEDGERCARD and the monthly entitlement of each individual has been correctly worked out with reference to the rate of Living Out Ration Allowances prevailing during the month.

NOTE :- the current rates of ration allowance admissible to MWOs/WOs, airmen (including apprentices) and Ncs(E) are laid down in (AFI 129/70 as amended from time to time.

- (iv) The allowance is not drawn for the period of an airmen remains in hospital or is on leave or is kept under detention or is in receipt of Leave Rate Ration Allowance/Journey Rate Ration Allowance

**(a) What are Tally Cards?**

Tally cards are instruments to record various issue transactions in Air Force Units.

**(b) Outline the basic procedure of linking vouchers into tally cards? What is the status of this system after introduction of IMMOLs?**

The basic procedure to be observed in linking of vouchers into tally cards or vice-versa is as under:-

- (i) Linking of issue transactions (including final issues)—Linking will be carried out from entries in Tally Cards/Stock Record Cards into issue voucher and not vice-versa.
- (ii) Linking of receipt transactions—Linking will be carried out from entries in the receipt vouchers into tally cards/stock cards and not vice-versa.
- (iii) Linking of issue-cum-receipt transaction (i.e. transactions appearing in conversion etc., vouchers allotted conversion voucher numbers), and also certificate issue vouchers:-
  - a. Check of 16 ½% of the issue transactions which are covered by the selection order given by the LAO will be carried out from entries in the tally cards/stock Record Cards, etc., into vouchers and not vice-versa.

Q5  
Ans 5

3 marks

7 marks



- b. Check of 16 ½% of receipt transactions as covered under selection orders for "Receipt Linking" will be carried out from vouchers into tally cards/stock record cards, etc., and not vice-versa.
- (iv) Linking of issue/receipt/conversion transactions into subsidiary accounts and documents—Check of 'A' & 'B' CLASS stores (and bulk issues of 'C' Class stores such as photo stores, POL stores, etc.), the vouchers for which require bilateral linking action into stock record cards and also in subsidiary accounts and documents, viz., Articles-in-Use Ledgers, Mileage Cards, Flying Clothing Cards, photo-sub-stock record cards, etc., are to be linked from vouchers into the relevant subsidiary records and not vice-versa.
- (v) Final receipts will comprise of (i) all CRVs (including IAFF (Q) 405) raised to account for surpluses discovered during the periodical snap checks and normal stock-takings, etc., (ii) stores returned from flights and sections without replacements (viz. IAFF (Q) 448) and (iii) vouchers for scraps byproducts and other arising (for instance nails, pieces of hessian, etc.) from various sites, sections of units/formations.

Linking will be carried out as at item (ii) above. When linking the issue transactions from tally cards into issue vouchers, a small neat tick should be put in the tally cards/stock record cards against the transaction and a corresponding tick on the issue voucher and the voucher will be enfaced linked and "audited" under the dated initials of the auditor after carrying out other prescribed checks. While linking external receipt vouchers into tally cards/stock record cards the same procedure will be followed except that the enfacement to be made in this case will be "linked" and not "audited". It will be seen that -

- (a) with implementation of IMMOLS/EQUOLS all data of store, issue and received is maintained on-line
- (b) in the event of tally cards/stock record cards being declared dead or cancelled, suitable annotation is made against the entry;

It will be ensured in audit that all tally card/stock record cards have been allotted with **GIG item code** and are produced for audit. It will be seen during the subsequent audit that no tally card/stock record cards have been opened without the approval of the equipment officer/warrant officer, etc.

26  
Ans. 6  
6. (a) What do you understand by 'REDS' and 'BLUES'?

Copies of IAFF (Q) 429 in different colours to identify their scheduling.

(b) How will you conduct the checks of uncleared 'REDS' and 'BLUES'?

Consequent on the introduction of the system of 100% scheduling of copies of issue vouchers by the consignor LAOs to the consignee LAOs for linking, individual cases of un-linked "Reds" and "Blues" copies of IAFF (Q) 429 are not to be objected to in audit ; instead the register of incoming Blues vide Appendix 'B' to AFO No. 788/71 as amended from time to time will be seen and where a large No. of consignor's vouchers. Blues/Reds, have not been received in consignee units, an observation will be raised with a view to accelerating action by the consignee to obtain the wanting vouchers

2. (a) What are the general principles of conducting Local Audit of Air Force units?

**Ans. 7**

Audit is generally based on a test check of some transactions. A hundred percent audit check is not only highly expensive but also unwarranted as the objective of audit (which is assurance about operation of internal controls and effective compliance with laws, rules, etc.) could be well achieved by a test check. The question is - what is the criterion used for selecting the areas

of audit and transactions. One important criterion in prioritizing the audit focus is based on risk. Risk is nothing but the exposure to the chance of failure or loss. It is related to the probability that an event or action will occur which would adversely affect the organization. In analyzing risks, following questions should be asked:

- What can go wrong?
- What is the probability of it going wrong?
- What are the consequences?

**(b) How will you determine the focus of audit based on risk assessment of a unit? List out the factors that determine the risk assessment.**

It is thus important to identify and analyze the risks associated with the audited organization. The risk of misstatement or error is not uniformly distributed across all areas or transactions. In other words, some areas or transactions tend to be more prone to errors or misstatements. Sometimes, a risk is inherent in the given circumstances. Although higher value transactions are not necessarily more risky, being fewer it would be wiser to check as many of them as possible. It is likely that in some auditees the controls are generally weak posing a risk. It is seen that the control environment in bodies that operate outside the Treasury control (such as the societies and corporations) is generally not as rigorous. Poor control environment poses a high risk of error and misstatement in accounts. Past audit reports would provide a good guide to control environment of an organization. Auditors should invariably consult the past audit reports and other material in the planning phase to determine the state of controls.



28  
Ans. 8  
8. (a) What are payment issue vouchers?

(b) Explain in brief the procedure for auditing payment issue vouchers.

3 marks

Payment Issues to Officers and Flight Cadets - In the case of issues made to officers/flights cadets, it will be seen -

- (i) that the quantity of any article issued is not in excess of his personal needs as covered by the scale of equipment to be maintained by officers in accordance with current orders and that the office furnishes a certificate on IAFF (Q) 431 to the effect that the articles are required to meet his personal requirements;
- (ii) that the price charged for any article or length of material represents the price given in the Priced List of Indian Air Force Equipment plus departmental, additional and other charges at appropriate rates as laid down in the "Memorandum of Instructions" thereto and that no issue is made of any article for which price is not given in vocabulary;
- (iii) that only those articles of clothing, footwear, necessities, etc. as are specified in Chapter 14 IAP 1501 are issued;
- (iv) that the issue of controlled material does not exceed the limit specified in Chapter 14 ibid and that the officers to whom the issues are made have endorsed the requisite certificate on the voucher as prescribed in para 5 ibid;
- (v) that in the case of restricted issues to married officer, the officers purchasing the items have certified that at the time of purchase they were married;
- (vi) that where part worn serviceable items are issued, the recovery is made at a minimum rate of 2/3rd of the vocabulary prices plus the departmental, additional and other charges laid down in the Memorandum of instructions for rates or at a higher rate where fixed by the logistic officer.

In the case of payment issues made to airmen, it will be seen :-

7 marks

- (i) that items of personal clothing and necessities issued are within the scale laid down in IAP 1503 part C Scale C(i) (a) and (b) as amended from time to time;
- (ii) that the special recovery rates as prescribed in Appendix 'A' to AFI 65/72 as amended from time to time have been correctly charged;
- (iii) that in cases where items of clothing and necessities, which form part of authorised scale of airmen but are not included in Appendix 'A' to AFI 65/72 as amended from time to time recovery is effected at P.V. rates plus 5% departmental charges (where applicable).

**SAS EXAMINATION - PART - II (NEW SYLLABUS)**

**FEBRUARY 2015**

**PAPER V - WORKS, STORES AND INTERNAL AUDIT ( WITH BOOKS)**

**NAVY PORTION**

2. (A) The Frequency of local audit is as follows -

- 81
- Ans. 1
- i) In respect of ships and establishments at outstation - Half yearly
  - ii) In case of store depots - Monthly basis
  - iii) In case of locally based units and ships - Once in a quarter
  - iv) Period to be covered during visits to supply depots - Upto and including the accounts for the month preceding the visit to the end of the penultimate month if the visit takes place early in the month.

(3 Marks)

(B) Special report showing the exact state of the establishment's accounts for the period up to which the accounts have been last audited. The following documents are required to be sent-

- i) List of suitable accounts and documents maintained by the establishment and the period up to which they were last audited
- ii) Extracts from objection statements of items which could not be settled
- iii) Unlinked vouchers
- iv) List of closing balances of last audited accounts

(7 Marks)

-- 2 --

Ans. 2

112

(A) The responsibility for carrying out stock verification rests primarily with the executive authorities.

(3 Marks)

(B) The NLAO during the periodical visits verifies that stock taking has been carried out and will ensure that -

- i) That the staff employed on verifying stock is independent of the staff responsible for physical custody of the stock or for keeping accounts
- ii) That the system of stock taking adopted is adequate and proper
- iii) That the results of stock taking are recorded in the ledgers, account card or other prescribed documents
- iv) All discrepancies detected during stock taking are properly investigated
- v) That all surpluses found on stock taking have been credited to Govt a/c
- vi) Vouchers received prior to stock taking have not been brought into the balance after stock taking
- vii) That the failures on account of stock taking have been brought to the notice of the concerned administrative authorities

(7 Marks)



-- 3 --

(A) Subsidiary Accounts are maintained by Naval Armament Depots.  
(3 Marks)

(B) Subsidiary Accounts are maintained to account for stores issued to factory/laboratory for examination and return thereof. The purpose behind maintaining these accounts is to monitor that no in-ordinate delays take place in return of articles and stores which are issued for examination etc.

(7 Marks)

6. (A) Survey is the procedure which is carried out when Naval stores are to be condemned as a result of damage/deterioration and appraised as to the suitability or loss of the stores.

(3 Marks)

(B) Two types of Survey are - General and Local survey. Phases for Survey Procedure are -

- i) Request for Survey - originates from the department holding the store
- ii) Action by the Commanding officer - who shall decide the type of survey
- iii) Action by the Surveying officer - who will make a thorough inspection of the item

(7 Marks)

(A) EMD stands for Earnest money deposit which is required to be submitted by the bidder along with the tender documents. The EMD is secured to ensure that serious and capable suppliers participate in the tender process and do not thwart the tender process by withdrawing during the course of the process.

(3 Marks)

(B) The EMD submitted in the form of cheque drawn on any bank is not valid. As per rule 4.7.4 of DPM 2009, the EMD/Bid security is to be submitted in the form of Account payee Demand draft, Fixed Deposit Receipt, Banker's cheque or Bank guarantee from any of the Public Sector Banks or private bank authorized to conduct government business.

(7 Marks)

Ans. 6

96

(A) Dues IN includes indented or confirmed quantities scheduled to arrive at MO/NSD or other formations through procurement or transfer. Dues OUT should include only firm demands and not forecast demands. Dues IN and Dues OUT are required for the purpose of calculating Provisional Procurement Quantity (PPQ).

(3 Marks)

(B) ABER stands for Anticipated BER and is intended to provide the needed lead time to procure equipment. ABER certificate is initiated by the Ship or establishment whenever there is an opportunity to examine the equipment and it is estimated that the residual life is less than 3 ½ years.

(7 Marks)

12. (A) A Rate Contract (RC) is an agreement between the purchaser and the supplier for supply of specific goods and allied services, if any, at specified prices and terms and conditions during the period covered by such Rate Contract. No quantity is mentioned nor any minimum drawal guaranteed in the Rate Contract. A Rate Contract enables the procurement officers to procure indented and required items promptly and with economy of scale and also cuts down on administrative costs incurred on repeated tender process as well on inventory management.

(3 Marks)

(B) A Rate Contract can be renewed for not more than three months. The largest Government of India organization which regularly enters into Rate Contracts for various items is the Directorate General of Supplies and Disposals (DGS&D) under the Ministry of Commerce.

(7 Marks)

\*\*\*\*\*

Ans. 7.

Q7

(A) RIK stands for Ration in Kind. The following category of officers are entitled to RIK other than serving officers -

- i) Re-employed officers
- ii) Officers on deputation to civil departments drawing service rates of pay
- iii) MNS officers including MNS (Local)
- iv) Honorary Commissioned officers

(3 Marks)

(B) CLR stands for Cash in lieu of Rations. An officer on Casual Leave who spends his casual leave at the duty station will be authorized to draw Ration in kind.

(7 Marks)

Ans. 8.

Q8

(A) An average requirement for a month should be the minimum stock held on board for dry and tinned stores.

(3 Marks)

(B) Shore establishments located within eight kilometres of supply source are to hold a stock to meet three days requirements as reserves whereas establishments located far way and beyond eight kilometres from supply source are authorized to maintain holding of reserve stock not exceeding one week's requirement.

(7 Marks)



(MODEL ANSWERS WITH AUTHORITIES)

## SECTION- I WORKS ACCOUNTS

ANS-1

(a) What is the period within which work should be commenced from the date of sanction of a Major Work? (3 marks)

Ans: One year

Authority: Para 2(c) DWP &amp; Para 142 RMES

(b) During April of a year, GE has submitted a bill of minor work amounting to Rs. 85000, pertaining to previous year. Can AO (GE) pay this bill pending allotment of budget? What is the rule position in this regard? (7 marks)

Ans: No, the bill for minor work of previous year cannot be paid from the next year budget. Minor works should not be carried over. Hence these works should be planned and sanctioned well in time in consultation with the concerned Garrison Engineer for feasibility of execution so as to ensure their completion during the same financial year.

Authority: Para 20 DWP

ANS-2

(a) What are the various categories of Original Works based on costs? (3 marks)

Ans: Original Works are divided into the following categories :

- (i) Major Capital Works i.e. original works costing Rs.15 lakh or more.
- (ii) Low-Budgeted Capital Works i.e. original works costing more than Rs.2 lakh but less than Rs.15 lakh.
- (iii) Revenue Works i.e., original works costing more than Rs.1 lakh and not exceeding Rs. 2 lakh.
- (iv) Minor Works i.e. original works costing not more than Rs.1 lakh

Authority: Para 5 of DWP &amp; 121 (a) RMES

(b) GOC seeks your advice to carry out special repairs to four Defence Quarters at a cost of Rs.10 lakhs each, permitting air-conditioning of Quarters with the justification that the same would be allotted to Republic Day awardees to motivate them. Please examine the proposal and offer your advice. (7 marks)

Ans: Special Works should not be approved if the effect would be to introduce a new practice or change of scales. In the above case since this would amount to change of scales and introduction of new practice, sanction of Govt. of India would be required.

Authority: Para 6(b) DWP 122 (b) RMES

**Ans: 3** (a) Under what circumstances and upto which limit can mobilization advances be granted in MES Contracts? (3 marks)

Ans: In case of works to be carried out in remote / difficult location and / or requiring mobilization of special equipment, tools or plants, or works to be completed on stringent and compressed time-frame, the Chief Engineer may include in the tender notice the offer of mobilization advance to the prospective contractors so as to prevent avoidable delay in commencement of works after acceptance of contract. E-in-C's Branch will issue necessary guidelines with the approval of Defence Finance from time to time on the amount of mobilization advance subject to maximum of 10% of the value of the contract that can be granted, the interest to be charged and the method and schedule of recovery and / or adjustment of such advance in different categories of cases.

Authority: Para 47 DWP 2007

(b) Administrative approval for a work was accorded for Rs. 100 crores. The technical sanction amount works out to 115 crores. Can the Engineering authorities accord Technical Sanction and go ahead with tender action? (7 marks)

Ans: Yes, in case the technical sanction amount for the whole project is likely to exceed the amount available in the Administrative Approval amount including the tolerance limit of 10 percent, but without any change of scope of the project, then the Technical sanction can be issued to enable taking Tender action, subject to the stipulation, to be recorded in writing, that

**Ans: 4** 8-(a) What are the points to be seen in the audit of appropriation and re-appropriations pertaining to budget provisions in the "E" section of CDA/PCDA office? Please give any three points? (3 marks)

- Ans: (i) that the order has not the effect of increasing the amount of the appropriations without the sanction of the competent authority.
- (ii) that the amount appropriated is available under the head from which it is allotted.
- (iii) that the re-appropriation is authorized before the expiry of the year.
- (iv) that the order is issued by the competent authority.
- (v) that in the case of adjustments of savings and excesses within a project ordered by Engineer Officers without the sanction of the CFA who accorded the Administrative Approval to the Project, it will be seen that (i) the savings and excesses were caused by technical reasons and that the scope of the project is not altered and that (ii) the total amount of Administrative Approval is not exceeded.

Authority: Para 16 (a to e). OM-VIII



(b) What would be the Running Account Receipt (RAR) admissible amount in the case of Measurement and Lump Sum Contracts for the following values of work done?

- (i) When the value of work done is Rs. 4,00,000.
- (ii) when the value of work done is Rs. 20,00,000
- (iii) when the value of work done is Rs. 9,00,000
- (iv) In all the above cases, if the contractor furnishes a Bank Guarantee Bond (BGB) or Fixed Deposit Receipt (FDR), would the amount admissible be any different? If yes, what would be the amount? (2+2+2+1 marks)

Ans: (i) 3,60,000

(ii) 18,62,500

**Ans-5** (a) What are the points to be seen in "E" section while doing the scrutiny of Monthly Expenditure Returns received from the Engineering Authorities? Please write three such points. (3 marks)

Ans:

- (i) It will be examined to see that it bears the AOs (GE) certificate to the effect that the expenditure shown therein agrees with or has been reconciled with the figures shown in the punching medium for the month.
- (ii) The return will be compared with that of the last month to ensure that expenditure already incurred has been carried forward in the return for the current month.
- (iii) It should be seen that the figures shown agree with the printed compilation received from EDP section.
- (iv) The expenditure shown against each major work will be checked with the Register of Approvals to ensure that the classification had been done under the proper head of accounts.
- (v) It will be seen that expenditure against each major work, sub-head or minor head of account is progressing fairly.

Authority: Para 148 OM-VIII

(b) As a result of post payment audit and technical examination, an amount of Rs. 75000 as overpayment has been detected and has become due for recovery, but the contractor refuses to pay. What is mechanism available for effecting recovery?

(7 marks)

Ans: The govt. shall be entitled to withhold an amount not exceeding the amount of the claim from any sum due or which at any time thereafter may become due to the contractor under this or under any contract with the Government or from any other sum due to the contractor from the Government or from the contractor's security deposit or security bond and retain the same by way of lien till such time the payment is made by the contractor or till the claim is settled or adjudicated upon or till the contractor at his expense furnishes fixed deposit receipt or a Guarantee Bond from a scheduled bank.

Authority: Para 67 (a and f) IAFW 2249



Ans: 6  
(a) Who is empowered to order the execution of 'Operational Works'? Mention three types of works considered as 'Operational Works'. (3 marks)

Ans: Commanders in Operational Works Areas may order the execution within their respective areas of responsibility of any operational work.

- (i) Field defences
- (ii) Construction and improvement of air fields, roads and bridges
- (iii) Field water supply
- (iv) Ancillary buildings to tented camps and hospitals
- (v) Shelters as a substitute for tentage
- (vi) Construction of advance landing grounds, helipads, roads, bridges, ropeways etc.

(vii) Lightening protection

Authority: Addenda III, Para 3 and 4

(b) Is the 'Engineering' section of a PCDA/CDA office is directly involved in making payment for the operational works? If not, how is the payment released?

(7 marks)

Ans: No, the Engg section of PCDA/CDA office is not involved in the payment of operational works. The Formation Engineers who are ordered to execute operational works will be provided with Supplies and Services (S&S) Imprest under the sanction of the Chief Engineer Corps and all payments are to be made out of this.

Ans: 7  
(a) What course of action is available to MES authorities against a contractor who fails to return the surplus stores? (3 marks)

Ans: A contractor who fails to return the surplus stores but retains them for his own use or disposes them to his personal gain becomes liable to be prosecuted for embezzlement. Further the Chief Engineer may either suspend the contractor from further tendering or remove him from the approved list.

Authority: Note 2 below Para 62 (XXII) (c) (ii) OM VIII & Note 2 below 121 UA Manual

(b) GOC Area is authorized to sanction upto 22 lakhs under inherent powers (without IFA concurrence) for authorized work and Rs. 75,000 for Special Work as per Table A of RMES and Appendix "D" of DWP. He sanctioned a work under his inherent powers for Rs. 20 lakhs which included items outside the authorized specifications to the tune of Rs. 2 lakhs. Is the sanction in order?

(7 marks)

Ans: No, the sanction is not in order. In determining the CFA in a case where the project includes both authorized and special items of work the criterion shall not be the financial powers for the authorized items of work alone. In such a case, therefore, if the estimated cost of the total of the special items of work exceeds the financial powers of the CFA for those items the administrative approval shall be issued by the CFA under whose powers the special items of work fall. Hence even though the value of work fall under the inherent powers of GOC, he should have consulted IFA.

Note 3 to Appendix "D" of DWP 2007 & Table "A" of RMES

revised administrative approval is being obtained and that no financial commitment will be made until the revised administrative approval or financial concurrence is received.

Authority: Para 42(i) DWP

1-38  
Q(a) Who is the competent authority to sanction transfer of funds from One Major work in progress to new work which has been administratively approved for Rs. 22 lakhs?  
(3 marks)

Ans: 8  
Ans: QMG can sanction transfer of funds from one major work (whether in progress or new) to a new major work if the latter is administratively approved and is included in the year's works programme.

Authority: Para 4.1 of Appendix "A" of DWP & 189 of RMES

(b) A Major work was sanctioned for Rs. 9 lakhs. The contract was accepted for 7 lakhs. The final cost of the project was Rs. 7.4 lakhs. Is there a need to obtain reduction statement?  
(7 marks)

Ans: In the case of projects estimated to cost Rs.3 lakh or more, when the amount of accepted contracts reduces the cost of the project below the administratively approved amount by more than 15 %, the approved amount for that project will be reduced by the amount exceeding 15 % by the CE / CWE / GE within whose powers of technical sanction the work falls. Therefore the final cost of project is not a consideration for deciding on the need for reduction statement and hence Reduction Statement would be required.

Authority: Para 50 DWP & 193 RMES



# SECTION-II

## MODEL ANSWERS WITH AUTHORITIES

### SECTION- II (STORE ACCOUNTS AND INTERNAL AUDIT) (A) ARMY

Ans: 1  
(a) What is the difference between category 'A' and category 'B' establishments in the context of Authorised Training and Educational Establishments of Army? Write the names of any four Category 'A' establishments.

(3 marks)

Ans: Category 'A' establishments are those which are under the command of GOC-in-C Commands for discipline and local administration, but for all other purposes are directly under the control of Army HQrs. Category 'B' establishments are under GOC-in-C of Commands for supervision of all training in addition to discipline and administration.

#### Cat 'A' Establishment

1. Army War College, Mhow
2. College of Defence Management, Secunderabad
3. DSSC Wellington
4. NDA Khadakvasla
5. IMA Dehradun
6. OTA Chennai
7. ASC School Bareilly
8. CMP Centre, Bangalore
9. EME School, Baroda
10. AOC School, Jabalpur
11. Infantry School, Mhow

Authority: Para 258 of DSR

(b) An army deserter was apprehended by civil police in Madhya Pradesh. Can the expenditure made by the concerned State in escorting the deserter to the regimental centre/unit be reimbursed and if yes, write the procedure for the same.

(7 marks)

Ans: Yes, the expenditure incurred by the State Govt. in escorting the deserters/absentees to regimental centres /units will be reimbursed from the

Defence Services Estimates. Debits on that account supported by an Audit Certificate to the effect that "the charges debited have been audited and admitted under rules" will be raised by the Civil Accounts officer concerned against the CDA concerned.

Authority: Para 378 DSR

Ans: 2  
(a) Write short note on

- i. Public Funds
- ii. Regimental Funds
- iii. Audit of Regimental Funds

(1+1+1 marks)

Ans:

- (i) Public Funds include all funds which are financed entirely from public money, the unexpended balances of which are refundable to Govt. in the event of not being devoted to the objects for which granted and also unissued pay and allowances, office allowance fund and the Estates of the deceased men and deserters.
- (ii) Regimental Funds comprise all funds other than public funds maintained by a unit.
- (iii) The audit of Regimental Funds will be carried out by Station or Formation Audit Boards.

Authority: 801 (a & b) & 834 DSR

(b) A unit having a regimental fund account with the State Bank of India has been investing in shares of listed and unlisted companies and has also invested in "Unit Scheme" of Unit Trust of India. Please comment on the action of the unit.

(7 marks)

Ans: The investment of regimental funds cannot be made in the shares, except the shares of State Bank of India. The regimental funds may also be invested in unit scheme of Unit Trust of India. The action of the unit investing regimental fund in other shares is not in order.

Authority: Para 829 of DSR

Ans: 3  
(a) What are the general principles of local audit of store accounts? Please state in brief three such principles.

(3 marks)

Ans: The general principles for the local audit of all store accounts are:



- (a) 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 all receipts and issues of stores by units and formations and transfers of stores between depots and /or consuming units have been duly accounted for in the store ledgers and returns, etc., of the parties concerned
- (c) that stores issued for consumption or use do not exceed the scales authorized in Regulations and Equipment Tables;
- (d) that all losses and damages/deficiencies are dealt with under the orders of the competent financial authority in accordance with the rules laid down in Financial Regulations and other Government orders issued from time to time ;
- (e) that the balance of stores (other than A.S.C. Stores in supply depots where stock limits are not to be checked in local audit) shown in stores ledgers etc., does not exceed the authorised limit and that suitable action is taken for the disposal of surplus or unauthorised stores ;
- (f) that stock verification has been carried out at intervals and certified as such on the relevant ledgers by the executive authorities, as laid down in rules. The results of stock verification have been recorded properly and action taken to adjust the deficiencies and surpluses;
- (g) that no article has been supplied after the necessity for the-supply has lapsed.

Authority: Para 31 ALAM Part I

(b) In a Supply Depot, the loss of ASC stores has been priced at Rs. 52,500/-. A sum of Rs.8000/- was recovered from the official who was held responsible for the loss. What amount would be reflected in the Appropriation Account and how would the CFA for regularization of loss be determined? (7 marks)

Ans: Where penal deductions have been ordered for recovery, the net amount of loss will be noted for exhibition in appropriation accounts. Hence Rs. 44500/- will be reflected in the Appropriation Accounts. The CFA would be determined with reference to the gross value i.e., Rs. 52,500.

Authority: Note 2 to Para 22 of ALAM PART I & Para 247(d) of SAI

(a) Distinguish between "Linking" and "Pairing".

(3 marks)

Ans: "Linking" means 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.

"Pairing" means bringing together two documents which are supposed to be facsimile copies, one of the other, to ensure that they are in fact, identical.

Authority: Note 1 to Para 51 & note below Para 32 (b) of ALAM Part I

(b) An LAO desires to conduct physical verification of stores. The CO of the unit has refused to permit the LAO to conduct the physical verification stating that it falls under the exclusive domain of the Executives and LAO has no jurisdiction over the same. What is the course of action available to the LAO to carry out the physical verification of the stock? (7 marks)

Ans: In cases where, from the state of accounts produced for audit or otherwise, the L.A.O. is "put upon enquiry" and has sufficient grounds to doubt the accuracy of the stock actually in possession of a unit, he may carry out an actual stock verification, after obtaining the prior concurrence of the P.C.D.A. /C.D.A. An intimation to that effect will be sent by the P.C.D.A./C.D.A./L.A.O. to the C.O. of the unit/formation, who will make suitable arrangements for the verification of the stock by the L.A.O. The L.A.O. will have to be provided with sufficient departmental assistance for carrying out his work and the store holder or his representative will be arranged to be present during the process of stock taking.

Authority: Para 295 of SAI & Para 84 of ALAM Part I

- 12
- Ans. 5
- (a) (i) Whose sanction is required for admitting non-entitled personnel in Military Hospital?
  - (ii) What is the percentage of audit in respect of audit of documents from Diet and Extras Summary onwards?
  - (iii) What is the scale of diet issued to Sick Attendants?

(1\*3 marks)

Ans: (i) Prior Sanction of OC Station

(ii) From the daily diets and extras summary (I.A.F.M.-1266) onward the transactions for ten days (selected at random) during the month, the accounts of which are audited in detail, will be examined.

(iii) "O" Diet

Authority: Para 317 (b), Para 318(2) (B), Note 3 to Para 318 (6), ALAM Part I

(b) Please comment on the following:

(i) Where would the revenue accruing from disposal of fruits of trees in a Unit in Cantonment Area be deposited?

(ii) Where would the revenue realized from disposal of dried trees in defence land outside Cantonment Area be deposited.

(iii) What is the frequency of physical verification of trees?

(iv) From which fund would the expenditure on supply, planting and maintenance of trees met by the unit?



(v) Where would revenue realized from the disposal of grass in defence lands outside cantonment area where the units/formations are not in active occupation of lands be credited?

(vi) Whose property the trees grown on defence land would be?

(vii) Where would the revenue realized by felling of trees grown on defence land by Defence Estate Officer deposited?

(1\*7 marks)

Ans:

- (i) Regimental fund of the unit concerned
- (ii) Will be credited to Govt. through MRO.
- (iii) Annual
- (iv) Regimental Fund
- (v) Will be credited to Govt. through MRO
- (vi) Government
- (vii) Will be credited to Govt. through MRO

Authority: Para 304(IV)(c) & (d) of ALAM Part I

Ans. 6. (a) How are overdrawal and underdrawal of rations treated?

(3 marks)

Ans. 6 Ans: (a) Underdrawal of rations (including fresh items) in a month has lapsed to government and has not been made good by overdrawal in the subsequent month.

(b) Overdrawal of rations during a month has been adjusted as under:

- (i) those detected by the unit has been adjusted either by underdrawal within the month itself wherever possible or in the subsequent month by an equal quantity or by payment into the treasury for the quantity/quantities overdrawn at the payment issue rate current in the month of overdrawal.
- (ii) those detected during the audit of ration returns (IA.FS. 1519) will similarly be adjusted by underdrawal in the ration return under preparation during the month of audit or subsequently or by payment.

Authority : Para 283 (VII)(a & b) ALAM Part 1(b)

(b) During review of ASC Supply Depot, an LAO noticed that in respect of loss statements relating to tinned items, there are a large number of claims lying due against suppliers. Advise the LAO as to the action to be taken in regard to loss statements relating to tinned items.

(7 marks)

Ans: In the case of loss statement relating to loss of tinned provisions in A.S.C., it should be seen that: -

- (i) deterioration has not occurred within the warranty period. When the case is otherwise, it should be seen that in the case of consignments of a particular variety held in a depot against any one contract, all losses of tinned food stuffs within the warranty period were reported to Army Headquarters; and
- (ii) relevant particulars of losses wherein claims lie against suppliers have been collected by the L.A.O. during audit and sent to the P.C.D.A./C.D.A. concerned for watching credit from the P.A.O Ministry of Food and Agriculture.

Authority: Para 132 ALAM Part I

Ans: 7

(a) On what occasions are free rations not permitted to be drawn? Write three such occasions. (3 marks)

Ans: 7

- Ans: (1) For individuals provided with train rations.
- (2) for individuals (troops) on leave or when proceeding on or returning therefrom.
- (3) for a soldier when admitted to hospital during the period of his admission inclusive of the day of admission and the day of discharge.
- (4) for a soldier when detained in hospital for observation (except when detention or discharge takes place after 14:00 hours or before 10:00 hours respectively)
- (5) for families of Other Ranks.

Authority: Para 283 (III) (b) ALAM Part I

(b) At what rates are issue of Salvage stores in Ordnance Depot priced for the following categories

- (i) Military Farms
  - (ii) Sale to nominated parties for use of Governments
  - (iii) MES Units
  - (iv) NCC Units (Identifiable clothing items)
  - (v) Railways, Post & Telegraph
  - (vi) State Police
  - (vii) Educational & Scientific Institutions
- (1\*7 marks)

Ans: (i) Issue is to be treated as Free Issue

(ii) & (iii) Payment by book debit at the rates notified by MOD(F)

(iv) Payment by book debit

(v, vi, vii) Payment by book debit

Authority: Para 217(c) (i), (iii) (& (iv) of ALAM Part I

Ans: 8

(a) What is the periodicity of Cash Inspection of various types of units and formations? (3 marks)

Ans: Defence Estate Officer, Asst. DEO, Dairy Farms, Grass Farms, King George Schools— Half Yearly Inspection  
All other units including NCC – Annual Inspection.  
Cantonment Board Cash Inspection is done annually

Authority: Para 6 to 8 of ALAM Part II.

(b) A Lady Welfare Officer of a unit has requested a CO to provide a Jeep on amenity purposes on the undertaking to pay amenity rates. Would this be in order? Would it be any different if the request was for a one tonner? (7 marks)

Ans: No. Hiring of Jeeps is not permitted for amenity purposes. However, one tonner can be hired to the Lady Welfare Officer on amenity rates.

Authority: Para 310(vii)(H) of ALAM Part I



**SAS EXAMINATION - PART - II (NEW SYLLABUS)**

**FEBRUARY 2015**

**PAPER VI- WORKS, STORES AND INTERNAL AUDIT ( WITHOUT BOOKS)**

**NAVY PORTION**

**MODEL ANSWERS**

Ans. 1

(A) Cases when only a single quote or a single valid acceptable quote is received even against Limited Tender Enquiry (LTE) or Open Tender Enquiry (OTE) are described as RSVS cases.

(3 Marks)

Q 1

(B) Before progressing further in such cases, the following aspects have to be ensured -

i) Whether all standard enquiry conditions, industry-friendly specifications, wide publicity, sufficient time for response had been provided in the RFP

ii) Whether RFP properly dispatched and received by prospective vendors

iii) Whether specifications could have been made more broad based to generate wider competition

iv) Whether time and criticality of requirements permit reformulation of the specifications or requirements.

The approval for going ahead in RSVS cases after confirming the 4 conditions is to be given by the concerned CFA.

(7 Marks)

Ans. 2

(A) While Linking is bringing together an entry in a ledger and supporting vouchers to ensure that each entry in the ledger is strictly in accordance with the voucher, Pairing means bringing together two facsimile documents to ensure that they are identical.

(3 Marks)

Q 2

(B) List with which vouchers are forwarded by the issuing depot to its NLAO is called the Skeleton List. The skeleton list is required to be sent along with following documents -

i) Two copies of issue vouchers on account of stores issued to other depots

ii) A copy each of issue and receipt vouchers pertaining to internal transactions

(7 Marks)

Ans. 3  
83

(A) The Annual Audit Certificate is to be rendered to the FA section of PCDA (N) by 20<sup>th</sup> July of every year.

(3 Marks)

(B) 100 percent verification is required to be done for castings, closing book balances and opening book balances. 5 percent verification is required to be conducted in respect of counterfoils of railway warrants and credit notes.

(7 Marks)

Ans 4.  
84

(A) Victaulling account is a comprehensive account of all victuals maintained correctly and completely for specific data. It is maintained in Form IN - 213.

(3 Marks)

(B) The victaulling account is required to be submitted by self accounting ships and establishments monthly to PCDA (N)/NLAO within 15 days of closing of the account. In respect of IN Hospital, these accounts are permitted to be rendered by the 22<sup>nd</sup> of the month following the month to which it pertains.

(7 Marks)

Ans. 5  
85

(A) A Rate Contract is an agreement between the purchaser and the supplier for supplies of goods at agreed prices and other terms and conditions without specifying the quantities in the Rate Contract. A fixed contract is a specific contract between the purchaser and the buyer for supply of specific number of requisite goods at agreed rates within a prescribed delivery period.

(3 Marks)

(B) The FA/CDA while rendering Financial advice or making payment shall ensure that the contract is still under currency and has not expired and if there is a need for extending the same, the proposal may be considered for extension but with the approval/sanction of the next higher CFA in terms of FR -246.

(7 Marks)

Ans. 6.  
86

(A) The Performance Security Deposit (PSD) is meant to compensate the purchaser for any loss suffered due to failure of the supplier to complete his obligations as per the terms and conditions of the contract. The PSD is to be furnished in the form of Performance Bank Guarantee (PBG) issued by a Public Sector Bank or a private sector bank which is authorized to conduct government business.

(3 Marks)

(B) Performance Security is payable at the rate of maximum of 10 percent of the total contract value. No, the action on the part of the unit to encash PSD is not correct as the supplier has met all terms and conditions of the contract and the PSD is to be returned to the supplier 60 days after the date of completion of all contractual obligations including warranty.

(7 Marks)



Ans. 7

(A) A Repeat order is placed to effect additional supplies, the need for which has arisen during the course of the tender process, supply period or after the completion of the supplies but not later than six months after the date of last supplies. It is different from option/tolerance clause, which is provided for in the RFP and contract vesting the right on the purchaser to order additional quantities (as specified in the contract and not more than 50 percent of the total original quantities) at the same prices, terms and conditions. The repeat order can be approved by the respective NLC or the CFA.

(3 Marks)

(B) The conditions which shall govern placement of repeat order are -

- i) Repeat order should be placed within six months from the date of completion of the supply against the previous order and the previous supplies should have been completed successfully
- ii) There has been no downward trend in the prices of the items being sourced
- iii) Repeat order quantity does not exceed 50 percent of the original order quantity
- iv) Repeat order is not placed to split the requirement to avoid going to higher CFA for sanction.

(7 Marks)

Ans. 8

(A) Limited Tender Enquiry (LTE) mode of procurement is inviting tenders from vendors listed/empanelled with the DGS&D/other Central Purchase organizations or with the concerned department and is to be adopted for purchase of goods for values between Rs. 1 lakh and above and upto Rs. 25 lakhs. For purchases beyond Rs 25 lakhs, Advertised or Open tender enquiry (OTE) is to be conducted by issuing advertisements in newspapers and publishing the TE on website. For procurement of services for values beyond Rupees Ten lakhs, advertised or open tender enquiry mode is to be adopted.

(3 Marks)

(B) In case a bidder has submitted tender in response to web publication of the LTE, the bid should be accepted subject to ensuring that the bid so received is compliant with all terms and conditions as put forth in the TE issued to vendors and published on the website.

(7 Marks)

# SAS-II PAPER-VII FEBRUARY 2015

## MODEL ANSWERS TO QUESTIONS ALONG WITH AUTHORITY

### Section-I (Financial Management)

Ans. 1 Answer any five of the following:-

(10 marks – 5 x 2)

- (a) Which Article of the Constitution governs the distribution of Legislative Powers between the Union and the states?

Ans. **The distribution of the Legislative Powers between the Union and the states is governed by Article 246 of the constitution. (Authority :- Para 3.10 of IGAA)**

- (b) Write the name of the Ministry on behalf of which Integrated Financial Adviser in any Ministry/Department acts as an external Financial Adviser?

Ans. **IFA would act as external financial adviser on behalf of Min of Fin in respect of matters outside the competence of ministry / department.**  
**(Authority :- Para 3.11 of IGAA)**

- (c) What is the Annual Financial Statement commonly known as?

Ans. **The annual financial statement is commonly known as "Budget"**  
**(Authority :- Para 3.17 of IGAA)**

- (d) Write whether re-appropriation from one grant or appropriation to another grant or appropriation are permissible?

Ans. **Re-appropriation from one grant or appropriation to another grant or appropriation are not permissible** **(Authority :- Para 3.24 of IGAA)**

- (e) Write name of two states who have not so far entered into agreement with the Reserve Bank of India for the conduct of their treasury business by the Bank?

Ans. **Govt of Jammu and Kashmir and Sikkim.**  
**(Authority :- Note below Para 3.29 of IGAA)**

- (f) Loans/Grants from Central Government to the States and the repayments of the loans and the interest by the State Government to the Center are settled through the medium of cheque /draft. Is it correct if not why?

Ans. **NO, because this is settled through the medium of the Central Accounts Section of the Reserve Bank, Nagpur**  
**(Authority: - Note below Para 3.32 of IGAA)**

Ans. 2 Explain the differences between the following: -

(10 marks – 4 x 2.5)

- (a) STE and PAC.

Ans. **Procurement from a single source for reasons to be recorded is called as Single Tender Enquiry.** **(Auth DPM 4.4.1)**  
**Procurement of the items which are propriety product of a manufacturing firm are purchased under PAC tendering.** **(Auth DPM 4.5.1)**

- (b) Single bid and Two Bid procurement system.

Ans. **For stores available commercially of the shelf and LP items where Specifications are clear single commercial bid should be obtained for procurement.** **(Auth DPM 4.6)**  
**For purchasing complex and technical nature item bids should normally be obtained in two parts. Technical bid and commercial bid. (Auth DPM 4.6)**



(c) TPC and PNC/CNC.

Ans. TPC is constituted with IFA rep. for all purchase above Rs 5 Lakhs. The purpose of the committee is to evaluate the bids and give recommendation for sanction of CFA for placement of order to L1 vendor or to recommend for negotiation.  
(Auth Para 6 of Govt letter dt 26.7.2006)

On the recommendation of the TPC and its acceptance by CFA- PNC /CNC is constituted to negotiate the prices if they are more than benchmark price.  
(Auth DPM 4.13.7)

(c) EMD and Security Deposit .

Ans. Earnest Money Deposit is given by vendor along with his bid as a safeguard against a bidder withdrawing as per RFP conditions.  
(Auth DPM 4.7.2)

Security deposit needs to be submitted by L1 vendor as a guarantee against his supplies/services as per RFP conditions. (Auth Rule 203 FR I Vol I)

Ans. 3

(a) What is the audit drill for scrutiny of contracts concluded by Ministry of Defence/Service HQ? Mention minimum 8 audit points. (1 x 8 marks)

Ans

While scrutinizing the Contracts the following points will be looked into:-

- i. Contracts have been concluded by the Ministry of Defence/Service Hqrs. Indicating as to whether it is FOB or CIF value contract.
- ii. In case of the contracts concluded by Ministry of Defence the copy of the contracts endorsed to CDA (Hqrs.) has been attested.
- iii. In respect of contracts concluded by Service Hqrs. ink signed contracts will be required.
- iv. Prices have been clearly indicated in the contracts duly supported with the Annexure wherever applicable.
- v. Terms of payment clearly indicate the mode of payment i.e by Band Transfer or through letter of credit.
- vi. In respect of L/C payments the documents to be presented by firm for payment have been properly mentioned in the contract.
- vii. Validity of L/C has been shown in the contract.
- viii. Provisions regarding Bank charges for opening and maintenance of L/C debit to party concerned is clearly mentioned in the contract.
- ix. Scheduled delivery period is clearly indicated in the contract.
- x. "Force Majeure" clause as well as the provision for liquidated damage for delayed supply of stores are provided in the contract.
- xi. Suitable arbitration clause for any dispute for disagreement arising in the construction and performance of the contract has been reflected in the contract.
- xii. Warranty for quality of stores and services has been given in the contract.
- xiii. Provision for escalation charges made in the contract is duly supported with requisite dates.
- xiv. The name of the ultimate consignee is invariably shown in the Contract.
- xv. It will be ensured that the requisite details of the contract is invariably noted in the contract indexing register as well as in the contract Payment registers.
- xvi. a. In case of credit (Deferred payment) contracts it will be ensured that the contract is based on the agreement entered into between India and the Government of Russia.
  - b. Agreement/Protocol has been received.
  - c. Banking Arrangements has also been received.
  - d. The installment No. in which the liability is payable.
  - e. Rate of interest and A/c No is indicated.

- f. Schedule for payment of installment and interest is given. In case there is any variation in the contract with reference to the above drill, this must be brought to the notice of Group Officer; suitable action will also be taken to bring the same variation to the notice of contract concluding authorities.

(Auth OM Part XII Annx- H)

- (b) Name the Controller who is responsible for scrutiny of such contracts? (2 marks)

Ans. PCDA (HQr), New Delhi

(Auth OM Part XII)

- (a) What is Rate Contract? (2.5 marks)

Ans. Central Purchase Organisation (DGS&D) shall conclude Rate Contracts (Rates are fixed for a particular period) with registered suppliers for goods which are identified as common use items by various Ministry / Deptt on recurring basis.

(Auth GFR 141)

- (b) What type of suppliers are exempted from furnishing bid security along with their bids? (2.5 marks)

Ans. DGS&D Regd suppliers, KVIC / NCCF/ Kendriya Bhandhar and firm Regd. with NSIC or any deptt of MoD or MoD itself. (Auth DPM Para 2.5)

- (c) In what circumstances, purchase through Limited tender enquiry can be adopted even where the estimated value of the procurement is more than Rs Twenty five lakhs? (5 marks)

Ans. Purchase through Limited Tender Enquiry may be adopted even where the estimated value of the procurement is more than Rupees twenty five Lakhs, in the following circumstances.

- (i) The competent authority in the Ministry or Department certifies that the demand is urgent and any additional expenditure involved by not procuring through advertised tender enquiry is justified in view of urgency. The Ministry or Department should also put on record the nature of the urgency and reasons why the procurement could not be anticipated.
- (ii) There are sufficient reasons, to be recorded in writing by the competent authority, indicating that it will not be in public interest to procure the goods through advertised tender enquiry.
- (iii) The sources of supply are definitely known and possibility of fresh source(s) beyond those being tapped, is remote. (Auth GFR Rule 151)

- What is letter of credit also enumerate essential elements of LC? (10 marks)

Ans. A letter of credit is a written understanding given by the buyer's bank (the issuing bank) on behalf of and at the request of its customer (the applicant) routed through the agency of a bank in the seller's country (advising bank) to the seller that it (issuing bank) guarantees to pay the seller for the goods within a specified time provided that the conditions laid down in documentary credit are fully satisfied. A LC can be established in any of the 27 Public Sector banks besides SBI.

**ESSENTIAL ELEMENTS OF LC:** Following essential elements are to be clearly stipulated while opening LC: -



- (a) Type of LC
- (b) Name and address of applicant and beneficiary
- (c) Amount of credit and currency
- (d) Validity of LC
- (e) Latest shipment date (delivery date as per contract)
- (f) Basis of delivery (FOB/FCA/CIP/CIF)
- (g) Contract No. and date
- (h) Shipment from ..... To .....
- (j) Consignee and ultimate Consignee
- (k) Part shipment allowed/not allowed
- (l) Documents required to be produced by the beneficiary for release of payment from LC
- (m) LD Clause
- (n) Any other special instructions.

10  
**Ans-6**  
Explain Following with reference to tendering:-

- (a) Write the situations under which provisions of 'lack of competition' can be invoked.  
Ans. **Lack of competition. The following situations would imply lack of competition:**
- (i) The number of acceptable offers is less than two.
  - (ii) Ring prices have been quoted by all tenderers (Cartel formation).
  - (iii) The product of only one manufacturer has been offered by all the tenderers irrespective of the number of quotations.
  - (iv) Store under purchase is chronically in short supply against which the number of acceptable offers never exceeds two. (Authority :- DPM Para 4.14)
- (b) Write the situation under which re-tendering can be recommended by TPC/PNC?  
Ans. **Re-tendering may be recommended by the TPC/PNC and approved by the CFA with the concurrence of integrated finance, where original sanction was accorded with the concurrence of integrated finance, with utmost caution, generally under the following circumstances:**
- (i) Offer(s) do not conform to qualitative requirements and other terms and conditions set out in the RFP.
  - (ii) There are major changes in specifications and quantity, which may have considerable impact on the price.
  - (iii) Prices quoted are unreasonably high with reference to assessed reasonable price/Benchmark price or there is evidence of a sudden slump in prices after receipt of the bids.
  - (iv) Where there is lack of competition and there are clear and reasonable grounds to believe that the lack of competition was due to restrictive specifications, which did not permit many vendors to participate. In such cases, which should, however, be rare as the specifications should normally be formulated with due care and after pre-bid conference, wherever required, CFA should consider if there is a possibility of reviewing the specifications to facilitate wider and adequate competition.

(Authority :- DPM Para 4.16)

(2x5 marks)

## Section II IFA System

2.

Ans. 1

- (a) Define original works. How many types of original work are there and what is the difference between them? (5 marks)

Ans. All major works costing more than Rs.01 Lakh and minor works costing Rs. 1 Lakh or less are classified as original works. Original works are also classified as :-

- (i) **Authorized work:** Works comprising services authorized by Govt in regulations or by separate orders and services customary to provide for troops e.g. water supply, cook houses.
- (ii) **Special Works:** Services other than authorized works approved due to exceptional local conditions justify the necessity. Special works should not be approved if the effect would be to introduce a new practice or change of scale. (Auth Para 121 -122 of RMES)

- (b) What is administrative approval in works and important aspects which are required to be conveyed through it? (5 marks)

Ans. Administrative approval is the sanction by the CFA for the execution of a work at a stated cost. Administrative approval conveys the following aspects:-

- (i) **Source of Fund.**
- (ii) **Whether work is authorized or special if authorized authority will be quoted. And if special, reasons for approval will be stated except where GOI is CFA.**

(Auth Para 127 and 138 of RMES)

Ans. 2.

- (a) What is liquidated damage? What is the rate at which it is levied and what is the maximum LD which can be deducted? (5 marks)

Ans. **Liquidated Damages:** In the event of the Seller's failure to deliver the goods by the date specified in the contract the Buyer may deduct from the Seller as liquidated damages the sum of 0.5 % of the contract price of the undelivered goods for delay of each week or part of week and the Seller shall submit the documents after deduction of the liquidated damages subject to a maximum of 10% of the contract price of the undelivered goods. (Auth Para 10.8.1 of DPM)



**Ans. 7.3**

(a) One CFA has two powers, one inherent i.e. Rs 50,000/- other in consultation with IFA i.e. Rs 1,00,000/-. This CFA sends a case of purchase worth 80,000/- to higher CFA, having inherent power of Rs 1,00,000/- and 2,00,000/- in consultation with IFA. The higher CFA accorded the sanction for Rs 80,000/-. Comments on the procedure followed.

Ans. **Action of higher CFA according sanction for Rs 80,000/- is completely irregular. As no case should be send to higher CFA without consuming the full power of the lower CFA. In the present case lower CFA has not exercised his powers upto Rs 1,00,000/- in consultation with IFA under which he could have accorded approval for the proposed procurement of Rs 80,000/-**

**(Auth Note 8 Schedule I of GOI dt 26.7.06)**

(b) What are the powers of Army Commander under ACG/I&M with and without IFA and whether these powers can be delegated by Army Commander to subordinate authority? if yes, for what purpose?

Ans. **Powers of Army Commander under ACG/I&M are as under:-**

**Without IFA - Rs 1,00,000/-**

**With IFA - full Powers.**

**(Auth Schedule I of GOI dt 26.7.06)**

**Delegated Powers can never be further delegated. However, delegation for communication regarding sanction given by the competent authority can be made under Rule 65 of FR Para I**

(c) As per GFR 146 upto what extent procurement can be made through Local Purchase Committee (LPC) and what is the procedure to be followed for this?

Ans. **Purchase up to Rs 1 Lakh can be made through LPC under GFR 146. Local purchase committee will be constituted by the CFA who will survey the market and choose the goods as per desired specification from a vendor. A certificate in this regard will be given by the local purchase committee on the basis of which the CFA will approve the procurement.**

(d) What is the ceiling on purchase of stationery items out of Annual budget of ACG/I&M.

Ans. **30% of total annual budget of ACG/I&M.**

**(Auth Note 13 Schedule I of GOI dt 26.7.06)**

**( 4x2.5 marks)**

**Ans. 8**

In respect of Naval ships/ Submarines define following:

**( 5x 2 marks)**

(a) Refit.

Ans. **Includes all activities towards servicing of equipment/refurbishment/ renovation/modification including inter alia planned dry docking to attain designed/stated performance.**

(b) Marine's assets.

Ans. **All assets including yard crafts, boats, barges (both dumb and self propelled), Battle Practice Targets (BPTs), Pontoons, Catamarans, Floating Dry Docks, Dock Gates, Caissons, Flap Gates, etc which come in direct contact with the Marine Environment are Marine Assets.**

(c) Services assets.

Ans. **All assets other than Marine Assets including Jetty Cranes, Mobile Cranes, Listers, Trailors, Mobile Generators, Mobile Chilling Plants, Forklifts, Workshop Machinery, etc, non-availability of which either directly or indirectly affect the productivity of a unit are Service Assets.**

(d) Competent Technical Authority (CTA).

Ans. **The CTA is the head of the Service Repair Agency under the relevant CFA.**

(e) Post Defectation Demand (PDD) spares.

Ans. **The spares required for completion of repairs/refit, which are evident only upon opening up/dismantling of the equipment/system and can normally not be foreseen at the time of formulation of scope of work.**

**(Auth DPM Chapter 14)**

**Ans. 5**

Define following terms used in provisioning review of Indian Air force (IAF) (4x2.5 marks)

(a) Current Annual Rate (CAR).

Ans. **It is the past Recuring consumption during the 12 months preceding a provisioning review which is taken as the base for provision of future requirement.**

(b) Forecast factor.

Ans. **It is the ratio between the forecast future strength and / or effort and the actual strength and or effort. The forecast factor is multiplying factor which is applied to the past consumption data for spare and equipment in order to estimate the rate of consumption during the ensuing period.**

(c) Review Action Figure (RAF).

Ans. **It refers to a pre deter mind stock level expressed in terms of so many months of requirement. This is the re-order level IAF for non perishable ingenious items class A, B and C is nine months.**

(d) Rotables.

Ans. **Items which are capable of being repaired and re-used. This term is used in Air Force to denote those items :-**

(i) **Are considered economical to repair for re-use.**

(ii) **Which can be replaced by a unit.**

(iii) **Show turn over at the units as a result of normal usage.**

**(Auth IFA Air Force Manual Chapter 3)**



### Section III (Elements of Law)

**Ans. 1.**

Keeping in mind the code of civil procedure 1908 define /explain the following:-

(a) Subordination of Court. (2 marks)

Ans. **For the purposes of this Code, the District Court is subordinate to the High Court, and every Civil Court of a grade inferior to that of a District Court and every Court of Small Causes is subordinate to the High Court and District Court.**

(b) Pecuniary jurisdiction. (2 marks)

Ans. **Save in so far as is otherwise expressly provided, nothing herein contained shall operate to give any Court jurisdiction over suits the amount or value of the subject-matter of which exceeds the pecuniary limits (if any) of its ordinary jurisdiction.**

(c) Stay of suits. (2 marks)

Ans. **No Court shall proceed with the trial of any suit in which the matter in issue is also directly and substantially in issue in a previously instituted suit between the same parties, or between parties under whom they or any of them claim litigating under the same title where such suit is pending in the same or any other Court in India having jurisdiction to grant the relief claimed, or in any Court beyond the limits of India established or continued by the Central Government and having like jurisdiction, or before the Supreme Court.**

(d) Penalty for default against summons issued under Section 30. (4 marks)

Ans. **The Court may compel the attendance of any person to whom a summons has been issued under section 30 and for that purpose may—**

- (i) Issue a warrant for his arrest;
- (ii) Attach and sell his property;
- (iii) Impose a fine upon him not exceeding five hundred rupees;
- (iv) Order him to furnish security for his appearance and in default commit him to the civil prison.

**Ans. 2**

(a) As per article 148 of the constitution what is the procedure of appointment of Comptroller and Audit General of India and what are the provisions made under this Article to maintain the neutrality of CAG. (7 marks)

Ans. **There shall be a Comptroller and Auditor- General of India who shall be appointed by the President by warrant under his hand and seal and shall only be removed from office in like manner and on the like grounds as a Judge of the Supreme Court.**

**For neutrality of CAG. Following provisions are made in constitution.**

- (i) **Every person appointed to be the Comptroller and Auditor-General of India shall, before he enters upon his office, make and subscribe before the President, or some person appointed in that behalf by him, an oath or affirmation according to the form set out for the purpose in the Third Schedule.**

- (ii) The salary and other conditions of service of the Comptroller and Auditor-General shall be such as may be determined by Parliament by law and, until they are so determined, shall be as specified in the Second Schedule: Provided that neither the salary of a Comptroller and Auditor-General nor his rights in respect of leave of absence, pension or age of retirement shall be varied to his disadvantage after his appointment.
- (iii) The Comptroller and Auditor-General shall not be eligible for further office either under the Government of India or under the Government of any State after he has ceased to hold his office.
- (iv) Subject to the provisions of this Constitution and of any law made by Parliament, the conditions of service of persons serving in the Indian Audit and Accounts Department and the administrative powers of the Comptroller and Auditor-General shall be such as may be prescribed by rules made by the President after consultation with the Comptroller and Auditor-General.
- (v) The administrative expenses of the office of the Comptroller and Auditor-General, including all salaries, allowances and pensions payable to or in respect of the persons serving in that office, shall be charged upon the Consolidated Fund of India.

(d) Explain Contingency Fund of India. How is it established and under whom is this fund is placed? (3 marks)

Ans. Parliament may by law establish a Contingency Fund in the nature of an imprest to be entitled "the Contingency Fund of India" into which shall be paid from time to time such sums as may be determined by such law, and the said Fund shall be placed at the disposal of the President to enable advances to be made by him out of such Fund for the purposes of meeting unforeseen expenditure pending authorization of such expenditure by Parliament by law under article 115 or article 116.

As per the provision of negotiable instruments act 1881 differentiate between the following:-

(a) Promissory note and cheque.

Ans. A "promissory note" is an instrument in writing (not being a bank-note or a currency-note) containing an unconditional undertaking, signed by the maker, to pay a certain sum of money only to, or to the order of, a certain person, or to the bearer of the instrument.

A "cheque"

is a bill of exchange drawn on a specified banker and not expressed to be payable otherwise than on demand.

(b) Drawer and drawee.

Ans. Drawer,  
The maker of a bill of exchange or cheque is called the drawer,  
Drawee,  
The person thereby directed to pay is called the "drawee".

(c) Holder and Holder in due course.



Ans.

**"Holder"**

The "holder" of a promissory note, bill of exchange

or cheque means any person entitled in his own name to the possession thereof and to receive or recover the amount due thereon from the parties thereto.

**Holder in due course.**

Holder in due course " means any person who for consideration became the possessor of a promissory note, bill of exchange or cheque if payable to bearer, or the payee or indorsee thereof.

- (d) Inland instrument and foreign instrument.

Ans.

A promissory note, bill of exchange or cheque drawn or made in 1 [India], and made payable in, or drawn upon any person resident in, 1 [India] shall be deemed to be an inland instrument.

Any such instrument not so drawn, made or made payable shall be deemed to be a foreign instrument.

- (e) Negotiable instrument and negotiation.

Ans.

**Negotiable instrument:**

Means a promissory note, bill of exchange or cheque payable either to order or to bearer.

**Negotiated:**

When a promissory note, bill of exchange or cheque is transferred to any person, so as to constitute that person the holder thereof, the instrument is said to be negotiated.

(5x2 marks)

Ans. 7 Keeping in mind the Works Man Compensation Act 1923 (8 of 1923) explain following:-

- (a) What are the three conditions under which employer is liable to pay compensation? (04 marks)

Ans. **Following three conditions must be fulfilled:—**

- (i) Personal injury;
- (ii) Accident; and
- (iii) Arising out of and in the course of employment;

**(Auth Rule 3)**

- (b) How is the amount of compensation calculated?

(04 marks)

Ans. **Subject to the provisions of this Act, the amount of compensation shall be as follows, namely:—**

- (i) Where death results from the injury an amount equal to fifty per cent. of the monthly wages of the deceased workman multiplied by the relevant factor; or an amount of eighty thousand rupees whichever is more;
- (ii) Where total permanent disablement results from the injury an amount equal to sixty per cent. of the monthly wages of the injured workman multiplied by the relevant factor; or an amount of ninety thousand rupees, whichever is more;

**(Auth Rule 4)**

- (c) Whether compensation can directly be paid to dependent or legal representative of the workman?

(02 marks)



Ans. 5

Keeping in view arbitration and conciliation act 1996 (26 of 1996) answer the following?

- (a) Mention the conditions under which communication will be deemed to be received?  
(5 marks)

Ans. **Receipt of written communications.- Unless otherwise agreed by the parties,-**

- (i) Any written communication is deemed to have been received if it is delivered to the addressee personally or at his place of business, habitual residence or mailing address, and
- (ii) If none of the places referred to in clause (a) can be found after making a reasonable inquiry, a written communication is deemed to have been received if it is sent to the addressee's last known place of business, habitual residence or mailing address by registered letter or by any other means which provides a record of the attempt to deliver it.
- (iii) The communication is deemed to have been received on the day it is so delivered.
- (iv) This section does not apply to written communications in respect of proceedings of any judicial authority.

- (b) With reference to the composition of arbitration tribunal answer following:-

- (i) Number of arbitrator.

Ans. **(aa) The parties are free to determine the number of arbitrators, provided that such number shall not be an even number.**

**(ab) Failing the determination referred to in sub-section (aa), the arbitral tribunal shall consist of a sole arbitrator.**

- (ii) Appointment of arbitrator.

Ans.

- (aa) A person of any nationality may be an arbitrator, unless otherwise agreed by the parties.**
- (ab) The parties are free to agree on a procedure for appointing the arbitrator or arbitrators.**
- (ac) Failing any agreement, an arbitration with three arbitrators, will be made each party shall appoint one arbitrator, and the two appointed arbitrators shall appoint the third arbitrator who shall act as the presiding arbitrator.**
- (ad) If the appointment procedure in the above section applies and- a party fails to appoint an arbitrator within thirty days from the receipt of a request to do so from the other party; or the two appointed arbitrators fail to agree on the third arbitrator within thirty days from the date of their appointment, the appointment shall be made, upon request of a party, by the Chief Justice or any person or institution designated by him.**

(5 marks)

**Modal Answer Question No. 1**

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**Summary of Points**

- Q1 /  
Ans. 1
1. Provision for and changes in the orders regarding grant of free passage for families of officers on courses of instructions abroad.
  2. Defence Ministry initiated a case for restoration of pre-1959 position.
  3. Examination of the proposals in the Establishments Division of Finance Ministry.
  4. Remarks of the M.F. (D).
  5. Approval of the proposal.

**Title:-** Free Passage for Families of Service Officers on Courses of Instructions abroad.

**Precis**

In accordance with the orders in vogue from 1932, officers (Civil and Defence) on courses of instructions abroad were entitled to free passage for their families, provided the period of the courses together with that of to and fro journey time by sea exceeded 12 months. At the instance of Finance (Defence), the above provisions were changed in 1959 whereby the limit of 12 months became applicable to the course perse i.e., exclusive of journey time.

2. A case for restoration of the provisions as they stood prior to 1959, initiated by the Defence Ministry, came up for consideration in the Establishment Division of the Finance Ministry in January 1962. The points made by the Defence Ministry in support of their proposal were:-

(i) Unlike the civilian officers, the service officers were separated from their families while on field service and put to additional expenditure on the maintenance of separate establishments for their families. It would be unfair to keep them separated for long periods while on courses of instructions abroad also and to subject them to extra expenditure.



(ii) Deputation of young officers, separating them from their families, could lead to detractions, affecting the value of training;

(iii) Families were essential for social contact outside college working hours. Needed to enhance the value of training through syndicates and group discussions; and

(iv) As service conditions were different for service and civilian officers, the case for the former could be considered without insisting on parity.

3. The case was examined by the Under Secretary in the Finance Ministry and submitted to the Joint Secretary with the following comments.

(a) The problem arose in respect of Defence Personnel only and the number of their deputations was on decline;

(b) Even a partial relaxation for officers deputed to staff college courses was rejected earlier by Finance;

(c) The linking of travel time with the entitlement to free passage for families tended to resort to artificial and expensive devices to bring the period to the prescribed limit and thus defeat the objective; and

(d) The facility of free passage could have been restricted to wives only; however, the high cost of living abroad was itself a check against taking families ex-India. Hence, the concession as it stood prior to 1959 could be restored in toto or such restoration could restrict the facility of free passage to wives only.

The Joint Secretary, calling for papers leading to the basic orders wanted re-examination of the case in regard to delinking the travel time which was a variable factor and to reduce the limit in respect of the duration of course to 10 months.

Linking the basic orders, it was pointed out that the considerations leading to those orders were not mentioned, but must have been obviously to pass on the incidence of cost to the Indian Accounts. It was also stated that the travel time which was to be reckoned for sea passage depended on the destinations and some officers might choose to travel by air, bearing the excess over the cost of sea passage. Considering (i) the importance of social side of training and keeping the officers from temptations and unhealthy

influences (ii) that there were no repercussions anticipated from the civil side, it might be better to restrict the minimum period of deputation to 9-10 months and to allow the concession to wives only, provided that the stay of the wives should not be less than 2/3<sup>rd</sup> of the period of deputation, lest the facility of free passage should become a device for sight seeing towns. This would do away with the practice of circumventing the rules by attachment to main course to increase the period to the prescribed limit.

The case was then passed on by the J.S. to M.F. (D), for recording their views before submission to Secretary.

4. The following views, which had the approval of the Financial Adviser, Defence Services were recorded on the file by Joint Financial Adviser:-

(a) Reduction in the limit from 12 to 10 months might throw open several more courses to the concession of free family passage which was not intended by the Defence Ministry and the problem of attachments could still persist.


(b) The concession had relevance to the period of separation of officers from their families, which should therefore be including the travel time. The Defence Ministry's proposal could be considered for acceptance, providing however for the fastest means of sea travel being adopted and avoidance of delay in the commencement of return journey after completion of the course.

5. The matter was discussed at the Heads of Division meeting held on 29-3-62 when it was decided that the pre-1959 position could be restored in toto. The Defence Division would issue suitable amendments to the orders as soon as formal orders were received from the Establishment Division.



## **Model Answer Question No. 2**

### **Summary of Points.**

- 
1. Issue of AI 44/85 stipulated annual external audit by DAD of the Regimental Funds and other Non-Public Funds where assets exceeded Rs. Two lakhs.
  2. Hitherto, the audit of such funds was governed by rule 834 of DSR and was not obligatory but was conducted at the discretion of Area/Sub-Area Command.
  3. Instances of diversion of Government revenues to Regimental Funds necessitated the CGDA to underscore the desirability of promulgating orders on the analogy of AI 44/85 for Navy and Air Force and also for bringing provisions of 834 DSR in consonance with A.I.

### **Title**

Annual External Audit of Regimental Funds and Non Public Funds by the DAD.

### **Precis**

The desirability of external audit of Regimental Funds and other 'Non-Public' Funds of units/formations was emphasized by the COAS. Consequently CGDA suggested audit of these regimental funds by DAD. The suggestion found favour with the Army Headquarters and resulted in issue of AI 44/85 which made it obligatory for the units and formations having assets worth Rs. 2 lakhs or more in their regimental funds to have the annual external audit of their accounts conducted by the DAD. The audit of these funds was hitherto governed in accordance with the rule 834 of DSR and was not obligatory but discretionary in nature. No parallel instructions for Navy and Air Force were issued.

2. The issue of AI 44/85 created a situation wherein its provisions were in conflict with that of 834 DSR. Later on, in an attempt to bring the provisions of AI in consonance with DSR, the Army Headquarters initiated amendment to the AI. CGDA somehow agreed to and the draft amendment



was approved by the Ministry of Defence on getting the concurrence of Ministry of Defence (Finance).

3. Meanwhile instances of irregular diversion of Government revenues to Regimental funds came to the notice of the CGDA and an irregular diversion of Rs. 60.25 lakhs concerning a Naval unit was detected and reported by the C & AG in his report. CGDA held the view that had the Regimental funds accounts of Naval Units/formations been subjected to audit by DAD, this irregular diversion of funds could have detected and rectified in time and therefore advocated issue of Naval/Air Force instructions similar to AI 44/85.

4. The issue of amending AI to bring it in consonance with DSR was given second thought and the whole issue was re-examined by the CGDA in the context of these developments and it was concluded that there was no need to amend the AI but to amend DSR instead to reconcile the conflicting provisions. The views of CGDA regarding bringing the provisions of DSR in consonance with that of Army instruction and of necessity of promulgating orders on the analogy of A.I. for Navy and Air Force as well were ultimately endorsed by the concerned Ministries/authorities.

**Model Answer Question No. 3.**

**Before,**

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**THE CENTRAL ADMINISTRATIVE TRIBUNAL,**

**PATNA**

**CIRCUIT BENCH, RANCHI**

**OA No. 67 of 2014**

**In the matter of**

**Shri ABC and others**

**Applicants**

**Versus**

**UOI & Others**

**Respondents**

**AFFIDAVIT**

I, ..... aged about ..... years, son/daughter of ..... serving as Dy. CDA (AN) in the office of CDA, XYZ residing at..... do hereby swear in the name of God/solemnly affirm and state as follows:-

Para1 :- That Shri ABC and others were serving under the administrative control of the respondents as Senior Auditors. All the applicants retired from service on attaining the age of superannuation during the period from 31/03/2008 to 31/07/2008.

Para 2:- That on recommendations of the sixth Central Pay Commission, Govt. of India introduced the scheme of financial upgradation to the Central Govt. employees as notified vide Deptt. of Personnel and Training Office Memorandum bearing No. 35034/3/2008 Estt. (D) dated 19/05/2009 known as Modified Assured Career Progression Scheme. As per the said scheme, Govt. employees will be entitled for grant of three financial upgradations at intervals of completion of 10, 20 and 30 years of continuous regular service.

Para 3:- That as per the said OM dated 19/05/2009, the Modified Assured Career Progression scheme is in suppression of the previous ACP scheme and clarifications issued there under. As per para-9 of the office memorandum, the scheme would be operational w.e.f. 01/09/2008. In other words, financial upgradation as per the provisions of the earlier ACP scheme (of August 1999) would be granted till 31/08/2008.

Para 4:- That as provided further in para-11 of the OM no past cases would be re-opened.

Para 5:- That here in the instant case, since all the applicants have got superannuated from service well before the operative date of implementation of the said scheme i.e. 01/09/2008, they are not entitled to be granted benefit of the said scheme and hence their prayer to grant financial upgradation is not tenable in the eyes of law.

Para 6:- that in view of the submission made in forgoing paras, the instant OA is devoid of merit and fit to be dismissed without giving further cognizance.

Contents of paragraph No. Nil are within my personal knowledge and contents of paragraph No. 1 to 5 are based on information receiving by me which I believe that same to be true.

Place:

Date:

Deponent

Identified by:-

..... sworn/solemnly affirmed before me on this  
the ..... day of ..... 2014.

Signature

(Name and Designation of the  
Attesting Authority with seal)



**Model Answer Question No. 05**

Office Note

No. T/101/Gen Estt.

O/o the CDA

Date:- / /2014

Sub:- Grant of TA/DA to Shri X, Sr. Auditor A/c No. ....

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The case of Shri X, Sr. Auditor A/c No. \_\_\_\_\_ regarding his participation in sports event i.e. All India Civil Services Sports Tournament 2014-15, organized by Regional Sports Board Kolkata, DOP&T Govt. of India in the capacity of coach-cum-manager held at Gandhinagar, Gujrat as communicated by Regional Sports Board, Kolkata vide its letter No. RSB/Sports/2014-15 dated 03/10/2014 has been examined and following is submitted with regard to grant of TA/DA to the individual:-

1) Govt. of India decision No. 03 below SR-34 provides that Central Govt. employees who are selected for participating in sporting events of National/International importance within India may be allowed to travel by First class by train. The employees participating in sporting events are treated as on duty and as such they are entitled to daily allowance under the rules as on tour.

The said decision also provides that tournaments conducted by the Central Civil Services Sports Board are recognized as events of National importance for availing of above benefits.

As per provisions contained in DOP&T OM No. 6/1/85-Estt.(Pay-1) dated 07/11/1988, managers/coach/messengers/doctors as may be approved or required by the federations under rules to administer/coach/manage the team's participation in sports events of national/international importance may be treated as an integral part of the teams and these officials may also be allowed the same facilities as are available to sports persons for such participation.

Furthermore, as contained in para 3(10) of Appendix-III (special CL), in the case of Central Govt. Servants, who are selected for participating in sporting events of national/international importance, the period of the actual days on which they participate in the events as also the time spent in travelling to and from such tournaments/meets may be treated as duty consequently, the existing provisions regarding grant of special casual leave for the purposes mentioned in this item may be treated as cancelled.

In view of the above stated rule position, following is proposed which is well covered under the Govt. Of India provisions:-

- i) Shri X, Sr. Auditor may be allowed to claim TA/DA treating his participation in the event under question as tour on duty.
- ii) Special casual leave granted may be treated as cancelled in light of provisions mentioned above.

Submitted for kind perusal and orders please.

AO(T)

GO(T)

CDA

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Q5  
**OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS**

Ans-5 IMPORTANT CIRCULAR NO.

Dated: / /2014

Sub:- Condonation of late Attendance

1. Recently, some sub-offices under the jurisdiction of this office, referred the cases of condonation of late attendance in respect of individuals serving under them to the Main Office. A doubt was also raised as to who will exercise the power of condonation of late attendance in respect of sub-offices i.e. small offices situated in fields i.e. Area Accounts Office and other.
2. In this context, attention of all concerned is invited towards the provisions of Paras-263 & 264 of OM Part-I which provide guidelines for condonation of late attendance. In accordance with the said provisions, GOs of the section at the controller's Main Office are exercising the power to condone late attendance in respect of the staff serving under them.
3. As the sub-offices viz Area Accounts Offices/LAO/RAO etc. are controlled/headed by the Jt. CDA/DCDA/ACDA/SAO/AO, the power to condone late attendance in respect of the staff serving under them can also be exercised by these authorities, if otherwise in order.

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4. In view of the above, all concerned officers are requested to exercise the power of condone late attendance as outlined/clarified above duly adhering to provisions of para 236 & 264 of OM Part-I and such cases should not be sent to the MO. The monthly report for late attendance and condonation thereof may be forwarded to the Administration section of MO by the end of the 1<sup>st</sup> week of the following month duly indicating the reason furnished by the individual for justification of their being late alongwith the comments of the authority condoning such late attendance.

5. Please acknowledge the receipt.

Sd/-  
DCDA (AN)

File No.: AN/1/Circular

Dated.: / /2014

Distribution:

1. All sub-offices as per standard list
2. All section of MO
3. Concerned file
4. Spare copy

**Model Answer to Question No. 10:-**

**Controller General of Defence Accounts**  
**Ulan Batar Road, Palam, Delhi Cantt.-110010**

Subject: Enhancement of Imprest in respect of Naval Detachment PQR

Reference: Integrated Headquarters Ministry of Defence (Navy) No. xy/023/  
dated ..... 2009.

1. The proposal of the Integrated Head Quarter Min. of Defence (Navy) for enhancement of the imprest from Rs. 15000/- to Rs. 75,000/- in respect of Naval Detachment PQR has been examined by this office.

2. Under Serial No. 41 of NI 1/S/2006, powers have been delegated to Vice Chief of Naval Staff for sanction of imprest subject to the condition that frequent requirement exists for expenditure on procurement of petty stores, repairs, contingent and postal charges. However, Naval Headquarters has proposed enhancement of the imprest in respect of Naval Detachment PQR to enable the unit to also pay from the imprest, advances of pay on leave and TA/DA as also miscellaneous payments etc. As per existing provisions such payments are to be made from the cash assignment of the nearest naval establishment. Therefore, as correctly observed by IFA(Navy), the proposal cannot be concurred under SL No. 41 of NI 1/S/2006.

3. However, in case the unit is facing difficulty and desires to make the above nature of payments, it would be appropriate to provide the unit with a

cash assignment. Accordingly, if considered necessary, a statement of case for sanction of cash assignment may be initiated through Pr. CDA(Navy) Mumbai for obtaining sanction of the competent authority.

Sd/-  
Sr. AGDA(AT)

Principal Director Pay& Allowances, Integrated Headquarters Ministry of Defence(Navy) New Delhi

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UO No. AT/Navy- 2009 dated....2009



**ANSWER TO FUNDAMENTALS OF EDP-THEORY**

Defence Accounts Department

SAS Examination - Part II

Paper IX- Theory Portion

Subject: Fundamentals of Electronic Data Processing

Ans. 1

Q1

1. Please answer the questions below.

a. What is a computer database? Name any 2 popular databases.

(6 marks)

**Answer:** Computer database is used for storing data. Database contains many tables and tables contain rows and columns. Database mostly are in the backend at the server.

Oracle, Mysql, Postgresql, MS-Access, MS-SQL, are some of popular databases.

b. What is an operating system(OS)? Name any two popular operating systems. Mobiles also have operating system, name at least one such OS.

(4 marks)

**Answer:** Operating system is the heart of computer. It runs all the software program and interacts with hardware. It interacts with printer, Monitor, Keyboard, Mouse etc. All software like browser, office package etc run over the OS.

MS-windows, Linux, Unix and Mac are some of operating systems.

For mobiles - Android, IOS( for Apple iphone), Microsoft mobile OS are some examples.

Ans. 2

Please answer the following.

Q2

a. What is a computer virus? What kind of damages can viruses do?

(3 marks)

**Answer:** A **computer virus** is a program that, when executed, replicates by inserting copies of itself (possibly modified) into other **computer** programs, data files, or the boot sector of the hard drive; when this replication succeeds, the affected areas are then said to be "infected".

b. What steps are required to protect our systems in the office from computer viruses?

(3 marks)

**Answer:** We should use Anti-virus programs on computer and keep it updated. We should avoid downloading data from untrusted sites and also not use USB drives from others without scanning them.

c. What is data encryption?

(2 marks)

**Answer:** Data encryption makes the data unreadable. Only a person who has password or is authorised can read it. It makes data secure.

d. What is a digital signature?

(2 marks)

**Answer:** In digital world, digital signature is used as a proof of who has signed the document. It is done using special software meant for signing the document. Digital signatures are issued by Certifying authorities like NIC, TCS etc.

Ans.-5

Please answer all the following.

(4 Marks)

a. What is a computer network?

**Answer:** Computer network is a network on which there are many computers. These are connected through wireless protocol or cables. The computers can send data to each other and share folders etc. Printers can be shared on the network. Network can be in various architectures like BUS, STAR, RING etc.

b. What is meant by LAN and WAN?

(3 marks)

**Answer:** LAN is local area network and is used connecting computers in offices. WAN is wide area network and is used to connect computers in a network over long distances. Large companies spread over the country use WAN to create their network

c. What is difference between wired network and wireless network?

(3 marks)

**Answer:** Wireless network are one in which computers and mobiles and printers are connected through a wireless router. Wired network are connected through cables.

Ans.-8

Please answer all of the following.

(2 marks)

a. What is a Mac? What is it used for?

**Answer:** Mac is operating system of the Apple(inc) Company. It is one of widely used computer now a days.

b. Why should we turn off the computer only using shut-down procedure/command and not switch off from the mains? What are the consequences?

(2 marks)

**Answer:** Turning off a computer using shut-down procedure prevents damage to data and also loss of data. Casually switching computer may result in damage to software, hardware and data.

c. What does a computer hang sometimes? What is remedy? (1 marks)

**Answer:** computer can hang due to overloading or malfunctioning program. Usually computer is rebooted as a last resort.

d. What is a UPS, and what is it used for?

(2 marks)

**Answer:** UPS stands for Uninterrupted Power Supply. It prevents damage to computer and prevents loss of data when power goes off.

e. What is a USB drive? What is the procedure of removing a USB from the computer?

(3 marks)

**Answer:** USB drive is an external storage device and is used to carry data and also save important data on it. It is reliable and transfers data very fast. It should be ejected on the screen before it is manually taken out otherwise it can damage data and the drive itself